


# ***FTD 2006/2A2 - Addendum - Fuel tax: what records are required to be kept by taxpayers to substantiate a claim for a fuel tax credit?***

 This cover sheet is provided for information only. It does not form part of *FTD 2006/2A2 - Addendum - Fuel tax: what records are required to be kept by taxpayers to substantiate a claim for a fuel tax credit?*

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# Addendum

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## Fuel Tax Determination

### Fuel tax: what records are required to be kept by taxpayers to substantiate a claim for a fuel tax credit?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Fuel Tax Determination FTD 2006/2 to reflect changes to the law made by the *Tax Laws Amendment (2010 GST Administration Measure No. 2) Act 2010* and the repeal of regulations 29.70.01 and 29.70.02 to the A New Tax System (Goods and Services Tax) Regulations 1999 by the A New Tax System (Goods and Services Tax) Amendment Regulations 2010 (No. 1) (206 of 2010).

#### FTD 2006/2 is amended as follows:

##### 1. Paragraph 7

After the paragraph; insert:

**Note:** The Addendum to this Determination that issued on 7 December 2011, explains the Commissioner's view of the law as it applied from 1 July 2010.

##### 2. Paragraph 21

(a) Omit the first two sentences; substitute:

If you acquire fuel you will need to retain documents to support your claim of having acquired the fuel. If you obtain an invoice or a tax invoice<sup>14</sup> for your acquisition, that document should contain all the relevant information to support your claim.

(b) After 'invoices'; insert: 'or tax invoices'

(c) Omit footnote 15; substitute:

<sup>15</sup> For GST purposes, under subsection 29-70(1B) of the GST Act, the Commissioner may treat as a tax invoice a particular document that is not a tax invoice. A document that the Commissioner treats as a tax invoice for GST purposes can be used to substantiate your claim for a fuel tax credit. For further explanation of the Commissioner's discretion to treat a document as a tax invoice, see *Law Administration Practice Statement PS LA 2004/11: The Commissioner's discretions to treat a particular document as a tax invoice or adjustment note*.

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<sup>14</sup> If you are registered or required to be registered for GST, your fuel tax credit is attributed to the tax period in which you hold a tax invoice. See Division 65 of the FT Act for attribution rules for fuel tax credits.

# FTD 2006/2

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### 3. Related Rulings/ Determinations

Omit: ‘; GSTR 2000/17; GSTR 2000/34’

### 4. Legislative References

Insert:

- ANTS(GST)A 1999 29-70(1B)

This Addendum applies on and from 1 July 2010.

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**Commissioner of Taxation**

7 December 2011

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ATO references

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