

FTD 2006/2A3 - 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

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 *Tax Administration Act 1953*. It amends Fuel Tax Determination FTD 2006/2 to reflect changes to the *Fuel Tax Act 2006* as a result of the *Clean Energy (Fuel Tax Legislation Amendment) Act 2011*

FTD 2006/2 is amended as follows:

1. Paragraph 9

Omit dot points 5 to 7; substitute:

- From 1 July 2008 to 30 June 2012 (inclusive), you are entitled to a half credit if you are carrying on an enterprise and you acquire off-road diesel fuel and petrol for use in activities for which an off-road credit under the Energy Grants Act was not previously available. From 1 July 2012, you will need to consider carbon emission charge consequences under Division 43 of the *Fuel Tax Act 2006* in working out your fuel tax credit entitlement amount.
- From 1 July 2008 to 30 June 2012, you are entitled to a full credit if you are carrying on an enterprise and you acquire petrol for use in specified eligible activities for which you were entitled to an off-road credit under the Energy Grants Act. From 1 July 2012, you will need to consider carbon emission charge consequences under Division 43 of the *Fuel Tax Act 2006* in working out your fuel tax credit entitlement amount.
- From 1 July 2011 to 30 June 2012, you are entitled to a full credit if you are carrying on an enterprise and you acquire for off-road use, alternative fuels such as biodiesel, ethanol, liquefied petroleum gas (LPG), compressed natural gas (CNG) and liquefied natural gas (LNG) and methanol. From 1 July 2012, you will need to consider carbon emission charge consequences under Division 43 of the *Fuel Tax Act 2006* in working out your fuel tax credit entitlement amount.

FTD 2006/2

This Addendum applies on and from 1 July 2012.

Commissioner of Taxation

27 June 2012

ATO references

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