


# ***FTD 2006/2A4 - 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 *Fuel Tax Act 2006* as a result of the *Clean Energy Legislation (Carbon Tax Repeal) Act 2014*.

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

##### 1. Paragraph 9

Omit the paragraph; substitute:

9. The FT Act and *Fuel Tax (Consequential and Transitional Provisions) Act 2006* (Transitional Act) provide for different amounts for fuel tax credits between 1 July 2006 and 1 July 2012:

- From 1 July 2006, you are entitled to a partial credit for taxable fuel, (including petrol), acquired for use in a vehicle with a gross vehicle mass (GVM) over 4.5 tonnes or diesel vehicles with a GVM of 4.5 tonnes acquired before 1 July 2006<sup>6A</sup> travelling on a public road, provided the use is in carrying on your enterprise.<sup>7</sup>
- From 1 July 2006, you are entitled to a full credit for taxable fuel (including petrol) you acquire for use in carrying on your enterprise in electricity generation, burner applications and non-fuel uses (for example, use in manufacturing explosives).
- From 1 July 2006, if you are a non-business taxpayer, you are entitled to a full credit for taxable fuel (including petrol) that you acquire for use in generating electricity for domestic use.

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<sup>6A</sup> See item 12 of Schedule 3 to the *Transitional Act*.

<sup>7</sup> If subitem 10(3) and subitem 11(3) of Schedule 3 to the Transitional Act apply to you, then under subitem 10(4) and subitem 11(4) respectively, you are taken, for the purposes of section 43-10 of the FT Act to have acquired, manufactured in or imported into, Australia fuel for use in a vehicle travelling on a public road. The effect of subitem 10(4) and subitem 11(4) of Schedule 3 to the Transitional Act is that for fuel used in a vehicle travelling other than on a public road, the fuel tax credit is reduced under section 43-10 of the FT Act by the amount of the road user charge.

# FTD 2006/2

- From 1 July 2006 to 30 June 2008 (inclusive), you are entitled to a full credit, if you are carrying on an enterprise and you acquire off-road diesel fuel<sup>8</sup> for use in specified eligible off-road activities as defined by the Energy Grants Act.
- 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 to 30 June 2014, 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 to 30 June 2014, 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 to 30 June 2014, 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, you are entitled to a fuel tax credit if you are carrying on an enterprise and you acquire alternative fuels for use in a vehicle with a GVM over 4.5 tonnes travelling on a public road.<sup>9</sup>

This Addendum applies on and from 1 July 2014.

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**Commissioner of Taxation**

30 July 2014

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<sup>8</sup> Off-road diesel fuel is defined in section 4 of the Energy Grants Act.

<sup>9</sup> If subitem 10(3) and subitem 11(3) of Schedule 3 to the Transitional Act apply to you, then under subitem 10(4) and subitem 11(4) respectively, you are taken, for the purposes of section 43-10 of the FT Act to have acquired, manufactured in, or imported into, Australia fuel for use in a vehicle travelling on a public road. The effect of subitem 10(4) and subitem 11(4) of Schedule 3 to the Transitional Act is that for fuel used in a vehicle travelling other than on a public road, the fuel tax credit is reduced under section 43-10 of the FT Act by the amount of the road user charge.

## ATO references

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