


***CR 2017/64A1 - Addendum - Fuel tax credits: clients of Navman Wireless Australia Pty Ltd who use the FTC Claim Reports information showing litres allocated according to travel generated by FTC Manager as a record for fuel tax credit purposes***

 This cover sheet is provided for information only. It does not form part of *CR 2017/64A1 - Addendum - Fuel tax credits: clients of Navman Wireless Australia Pty Ltd who use the FTC Claim Reports information showing litres allocated according to travel generated by FTC Manager as a record for fuel tax credit purposes*

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## Addendum

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### Class Ruling

Fuel tax credits: clients of Navman Wireless Australia Pty Ltd who use the FTC Claim Reports information showing litres allocated according to travel generated by FTC Manager as a record for fuel tax credit purposes

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2017/64 to update the description of the scheme.

#### **CR 2017/64 is amended as follows:**

##### **1. Paragraph 17**

- (a) After the paragraph, insert new paragraph 17A:

17A. Heavy vehicles (with a GVM exceeding 4.5 tonnes) engaged in road construction, maintenance or repair activities may operate these vehicles on road construction sites and off-road sites such as quarries. Drivers of these vehicles are required to operate flashing warning lights while operating on these sites, and to have the lights turned off when not operating on these sites.<sup>1</sup> Clients with heavy vehicles in these situations may choose to connect the FTC Manager device to their flashing warning lights so that the system can automatically measure and record the distance and time these vehicles are not travelling on a public road while operating on these sites.

- (b) At the end of the second sentence; insert new footnote 1:

<sup>1</sup> For example, State Workplace Health and Safety Laws or National Heavy Vehicle Standards which require work lights to be operated on road construction sites.

##### **2. Paragraph 32**

After the words 'If the customer elects to utilise a set percentage the amount of fuel used in the', insert the words 'vehicle with the'.

### 3. Paragraph 34

At the end of the paragraph, insert 'Off-road travel calculations do not apply for vehicles that have used a set percentage for apportionment of fuel used by auxiliary equipment.'

### 4. Paragraph 57

After the paragraph, insert new paragraph 57A:

57A. Clients with heavy vehicles that operate in situations described in paragraph 17A of this Ruling may choose to connect the FTC Manager device to the flashing warning lights in these vehicles. This will allow the FTC Manager system to automatically measure and record the distance and time these vehicles are not travelling on a public road while operating on these sites.

This Addendum applies on and from 1 October 2019.

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## Commissioner of Taxation

9 October 2019

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### ATO references

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