

MT 2018/D1W - Miscellaneous tax: time limits for claiming an input tax or fuel tax credit

⚠ This cover sheet is provided for information only. It does not form part of *MT 2018/D1W - Miscellaneous tax: time limits for claiming an input tax or fuel tax credit*

⚠ This document has been replaced by Miscellaneous Taxation Ruling MT 2024/D1

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *4 December 2019*



Notice of Withdrawal

Draft Miscellaneous Taxation Ruling

Miscellaneous tax: time limits for claiming an input tax credit or fuel tax credit

Draft Miscellaneous Taxation Ruling MT 2018/D1 is withdrawn with effect from today.

1. MT 2018/D1 set out the Commissioner's view on time limits applying to the entitlement to claim an input tax credit or fuel tax credit set out in:
 - subsection 93-5(1) of the *A New Tax System (Goods and Services Tax) Act 1999*, and
 - subsection 47-5(1) of the *Fuel Tax Act 2006*.
2. Following recent Federal Court decisions, MT 2018/D1 no longer reflects the Commissioner's view.¹
3. This draft Ruling will be replaced by a new public ruling in early 2020.
4. If the views in MT 2018/D1 have been applied in your circumstances and you wish to discuss the impact that this has had, you can contact us by email – RDREngagement@ato.gov.au.

Commissioner of Taxation

4 December 2019

ATO references

NO: 1-K0AOE0E
ISSN: 2205-6130

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¹ See [Decision Impact Statement on *Linfox Australia Pty Ltd v Commissioner of Taxation of the Commonwealth of Australia* \[2019\] FCAFC 131](#) and the [Decision Impact Statement on *Coles Supermarkets Australia Pty Ltd v Commissioner of Taxation* \[2019\] FCA 1582](#).