



LEGISLATIVE INSTRUMENT

FUEL TAX ACT 2006 - CORRECTING FUEL TAX ERRORS DETERMINATION (NO. 1) 2012

I, **James O'Halloran**, Deputy Commissioner of Taxation, make this determination under the following provisions:

- Section 60-10 of the *Fuel Tax Act 2006*

James O'Halloran
Deputy Commissioner of Taxation
Dated: 22 November 2012

1. Name of Determination

This determination is the Fuel Tax Act 2006 - Correcting Fuel Tax Errors Determination (No. 1) 2012.

2. Commencement

This determination commences on registration.

3. Application

This determination applies to calculations of net fuel amounts for tax periods commencing on or after 1 July 2012.

This determination ceases 2 years after it commences.

4. Determination (Circumstances covered by this Determination)

You may correct an error from an earlier tax period (including periods that ended before 1 July 2012) by taking into account, in working out your net fuel amount for a later tax period that commenced on or after 1 July 2012, the amount that relates to the error in the following circumstances:

1. you had reduced your fuel tax credit for the earlier tax period by the road user charge for fuel you acquired, imported or manufactured to use in a vehicle travelling on a public road but the fuel was not **for** travelling on a public road; and
2. you are registered for goods and services tax; and

3. your entitlement to the fuel tax credit for the tax period in which the error occurred has not ceased because of section 105-55 in Schedule, 1 of the *Taxation Administration Act 1953*.

5. Definitions

Terms used in this determination that are defined in the Fuel Tax Act have the same meaning as in the Fuel Tax Act.