



GSTA TPP 055W - Goods and services tax: is a diesel fuel grant, or diesel fuel rebate consideration for a taxable supply?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *25 June 2014*



Notice of Withdrawal

Goods and Services Tax Advice

Goods and services tax: is a diesel fuel grant, or diesel fuel rebate consideration for a taxable supply?

Goods and Services Tax Advice GSTA TPP 055 is withdrawn with effect from today.

1. GSTA TPP 055 explained that diesel fuel rebates and diesel fuel grants are not consideration for supplies and therefore cannot be consideration for taxable supplies. Applicants lodging an application for payment of diesel fuel rebates or grants were applying for the payment of an existing entitlement and the information contained in the application was not the purpose for which the payments were made. The application was the mechanism that enabled the payments to be made.

2. GSTA TPP 055 is withdrawn because it is not current. The system of grants and rebates was replaced by a single fuel tax credit system under Part 3-1 of the *Fuel Tax Act 2006*.

Commissioner of Taxation

25 June 2014

ATO references

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