


FTR 2009/1A2 - Fuel tax: entitlement to a fuel tax credit under section 41-5 of the Fuel Tax Act 2006 in a vehicle or equipment hire arrangement

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Addendum

Fuel Tax Ruling

Fuel tax: entitlement to a fuel tax credit under section 41-5 of the *Fuel Tax Act 2006* in a vehicle or equipment hire arrangement

This Addendum is a public ruling for the purposes of the *Tax Administration Act 1953*. It amends Fuel Tax Ruling FTR 2009/1 to reflect changes to the *Fuel Tax Act 2006* as a result of the *Clean Energy (Fuel Tax Legislation Amendment) Act 2011*

FTR 2009/1 is amended as follows:

1. Footnote 6A

Omit the footnote; substitute:

^{6A} Division 45 of the FT Act has been repealed from 1 July 2009. Consequently, you are no longer required to be a member of the GCPP in order to take into account more than \$3 million in fuel tax credits in your net fuel amount for tax periods ending in a financial year. In addition, if you were not a member of the GCPP on 30 June 2009 then you are deemed to have been a member of the GCPP on that date: see subitems 16(4) and 16(5) of Part 3 of Schedule 7 to the *Tax Laws (2009 Measures No. 2) Act 2009*. This means that you can take into account fuel tax credits in excess of \$3 million in your net fuel amount for any financial year between 1 July 2006 and 30 June 2009.: see subsection 65-5(5) of the FT Act (as at 30 June 2009). These credits are claimed as a decreasing fuel tax adjustment. The decreasing fuel tax adjustment is attributable to the tax period ending 30 June 2009. You will have four years from the end of that tax period to claim the entitlement: see section 105-55 of Schedule 1 to the *Taxation Administration Act 1953* (TAA 1953).

This Addendum applies on and from 1 July 2012.

Commissioner of Taxation
27 June 2012

ATO references

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