



Fuel Tax Credits

Does your business use fuel?

Your business may be entitled to a cash refund from the ATO.



FORWARD FOCUS

POWERING YOUR BUSINESS

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THE FACTS

What are Fuel Tax Credits?

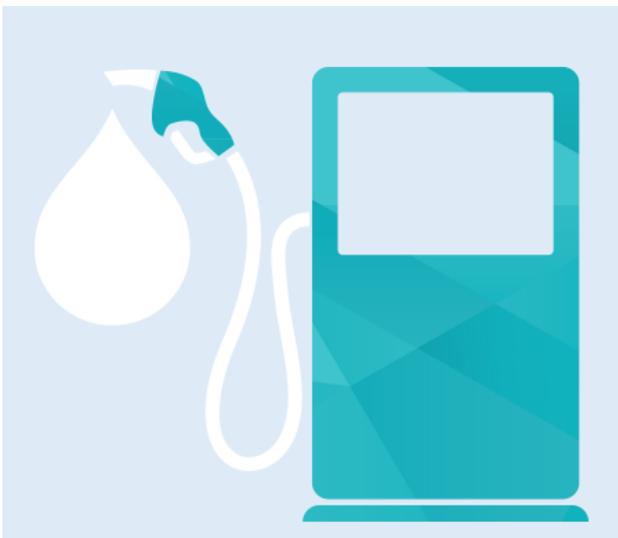
The Fuel Tax Credit system reduces the cost of fuel to your business by refunding the government fuel tax included in the price of fuel.

Are you claiming Fuel Tax Credits?

Most businesses that use fuel in their business are entitled to recover some or all of the amount of fuel tax paid as Fuel Tax Credits.

The amount of Fuel Tax Credits available depends on the type of fuel used and the activity in which it was used.

Retrospective refunds are available for businesses that have incorrectly claimed their Fuel Tax Credits entitlements in the past.



According to the Australian Taxation Office (ATO), fuel tax credits provide you with a refund for the tax included in the price of fuel you use for your business activities. These include:

- Vehicles with a gross vehicle mass greater than 4.5 tonne travelling on public roads
- Machinery
- Plant
- Equipment
- Heavy vehicles

Eligibility:

There are some fuels that are not eligible. Mainly fuel used by vehicles less than 4.5 tonne gross vehicle mass or less travelling on a public road.

You must be registered for both GST and fuel tax credits before you can make a claim. You claim fuel tax credits on your business activity statement (BAS). Fuel tax credits are also business income and need to be in your tax return at 'Assessable Government industry payments'. To find out more about eligibility for Fuel Tax Credits, [see our Eligibility Chart](#).

We are continually amazed at the number of businesses who are not aware of, or do not have the resources to put the claim together, on both accounts we can help. We can even go back and claim the previous four years.



ELIGIBILITY CHART

Can your business claim fuel tax credits?

Is your fuel only used in light vehicles?
Of 4.5 Tonnes GVM or less travelling on a
public road?

Yes

You are not eligible for fuel tax credits

No

Do you use the following fuels?
Diesel
Petrol
Gaseous Fuels (LPG, CNG, LNG)
Kerosene
Heating Oil
Toluene
Fuel Oil
Industrial Solvents

Yes

You may be entitled to claim fuel tax credits for the fuel. The rate you can claim depends on the type of fuel and how it was used

No

Aviation fuels and some alternative fuels are not eligible for fuel tax credits.



CHECKLIST

Registering

- Are you registered for GST?
- Are you registered for fuel tax credits?

If not, you cannot claim fuel tax credits.

Eligibility

- Do you use eligible fuel in an eligible activity?
- Do you use vehicles more than 4.5 tonnes GVM on public roads?
- Diesel vehicles acquired before 1 July 2006 can equal 4.5 tonnes.
- Does your diesel vehicle meet the environmental criteria?

For more information about which of your activities are eligible and the current rates that apply, refer to: [ATO - Fuel tax credit eligibility tool](#).

Record Keeping

- Have you kept detailed records of the quantity of fuel you have acquired?
- Do your records show details of your fuel use?

- Do your records prove your eligibility for fuel tax credits?
- Do your records establish the basis and method you used to work out your entitlement?

For more information about the records you must keep to support your claims, see our Calculation Worksheet and you can also refer to: [ATO – keeping records and calculating eligible quantities](#)

Claiming

- Have you claimed your fuel tax credits on your business activity statement?
- Have you only claimed for eligible fuel used in eligible activities?
- Have you claimed using the correct rate?
- Have you claimed the fuel tax credits in the correct period?
- Are you using the correct calculation method to work out your entitlement?
- Have you submitted your claim using the most suitable lodgment method?
- If you are part of a GST group, are you the GST representative member who can claim on behalf of the group?



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CONTACT US

What can we do for you?

We help remove the burden of you having to prepare your Fuel Tax Credit claim in-house; a process which is compromised by busy staff who may be inexperienced in this area. With our extensive expertise and commitment to staying abreast of legislative changes, we help all types of businesses claim the maximum refund of Fuel Tax Credits they are entitled to.

We specialise in preparing current and retrospective Fuel Tax Credits claims. We offer a free review service to help you identify if Fuel Tax Credits refunds exist for you. Forward Focus works on a No Refund – No Fee basis.

We have a dedicated team of fuel tax credit claim experts with systems and procedures in place that are designed to reduce your work and make the process of claiming fuel tax credits as quick as possible, whilst ensuring compliance with all legal requirements.

Fuel Tax Credit Experts



FUEL TAX CREDIT EXPERTS

Let Forward Focus help you claim your fuel tax credits, we're experts at ensuring you claim the maximum returns, we save you money and free up your time.



QUALITY FUEL TAX CREDIT SERVICE

We're highly experienced in all aspects of fuel tax credits and this expertise allows us to offer you the very best advice and service on all your [fuel tax credit](#) issues as well as general business issues through our main office.



SAVING YOU TIME, MAKING YOU MORE

We have a dedicated team of *fuel tax credit* claim experts with systems and procedures in place that are designed to reduce our client's work and make the process of claiming fuel tax credits as slick as possible, whilst ensuring compliance with all legal requirements.

Information in this booklet has been sourced from the [Australian Taxation Office](#)

Fuel Tax Credits
No Refund
No Fee basis.

- Phillip Power

