

## Circular 073:07:08

**To:** Club Treasurers                      Club Secretaries

**cc:** Club Presidents

**From:** Nigel Taylor, ESM - CEO

**Date:** 10 July 2008

**Subject:** Australian Taxation Office – Fuel Tax Credits

**Action:** Clubs to retain records of fuel usage for ORBs, IRBs and ATVs

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Under the Fuel Tax Act 2006 (Cth) (Act), non-profit organisations (whether registered for GST or not) are entitled to claim a fuel tax credit for taxable fuel that they acquire to use in a vehicle or vessel that:

- provides emergency services, and
- is clearly identifiable as emergency transportation

Emergency vehicles – in brief you can claim credits for diesel or petrol used in operating an emergency vehicle with a GVM greater than 4.5 tonne.

Emergency vessels – you can claim credits for diesel or petrol you use in a vessel for:

- rescue, including surf rescue, or
- other marine emergency services, such as fire fighting.

From 1 July 2008, eligibility for a fuel tax credit for currently eligible off-road activities is expanded to include petrol (it used to only cover diesel). This expansion to cover petrol means that those vehicles/vessels which were previously entitled to a rebate in relation to diesel will (from 1 July 2008) be entitled to a rebate for petrol.

SLSA is currently investigating whether SLSA (and related bodies) would be entitled to claim a fuel tax credit in relation to the use of ORBs, IRBs, 4WDs and ATVs. In anticipation of a positive response from the ATO, LSV would recommend that clubs keep records of the fuel used in all cases so that they will be in a position to claim for fuel tax credits when, and if, SLSA determine their (and club's) eligibility to claim.

Further information can be obtained from the ATO's website at [www.ato.gov.au](http://www.ato.gov.au) > Home > Businesses > Tax topics explained > Fuel schemes.

**For additional detail on this Circular contact: Paul Kildea, Chief Finance Officer**

Email [paul.kildea@lifesavingvictoria.com.au](mailto:paul.kildea@lifesavingvictoria.com.au) or by phone (03) 6916

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Address: PO Box 353 South Melbourne DC 3205