



Your opportunity

Fuel tax credits reimburse businesses for the excise embedded in the cost of fuel.

This sounds simple but, in practice, maximising claims is complex. From our market-leading experience of advising over 900 entities, we've seen that fuel tax credits are almost always under-claimed. The major areas of under-claim are in the transport sector; fuel used in both 'light' and 'heavy' vehicles.



Opportunity



Vision



Reimburse

The big picture

The complexity with seeking to maximise fuel tax credits arises from determining what is eligible at the different rates and then having to perform detailed calculations in support of your claim.

Eligibility:

The number of grey areas makes this challenging. Following our first successful litigation for refrigerated transport, Deloitte continues to lead the way in the transport industry to clarify the correct fuel tax treatment. Deloitte has lodged two more legal actions on the meaning of 'public road' and 'cabin air' and if successful these will result in higher fuel tax credits for many taxpayers. Deloitte continues to negotiate a number of other grey areas with the ATO which may also require litigation.

Calculations:

The ATO has introduced safe harbours to make it easy to claim for fuel used in auxiliary equipment, without the need to perform calculations. However, businesses seeking to maximise claims will need to step away from safe harbours. This means the burden of proof is on the taxpayer to prove that the result is fair and reasonable. The challenge is to access the larger claims you may be entitled to without creating a huge burden on your resources.

Reimbursement on your radar

Fuel Tax Radar is an automated solution, that takes your existing fuel tax claims to a new level of detail, which means unlocking additional refunds you could have missed.

Fuel Tax Radar comprises two key parts:

Mapping:

This involves using GPS, geofence, engine management and other data to identify the key opportunities based on your facts.

Database:

Your facts are then matched to our database that includes a wide range of data relevant to fuel tax credits. It includes data on fuel consumption in all major vehicle types; all auxiliary equipment types; typical 'off-road' locations used such as distribution centres; and non-public road locations such as toll roads and things like rest areas off the highways. It combines idle time data with journey time data with fuel consumption data to fully test what is 'fair and reasonable' for your facts.

Key benefits of Fuel Tax Radar



Experience from over 900 entities claiming fuel tax credits



2,500 common 'off-road' locations already mapped



Non-public roads mapped anticipating success in court



Detailed database that is unrivalled in Australia



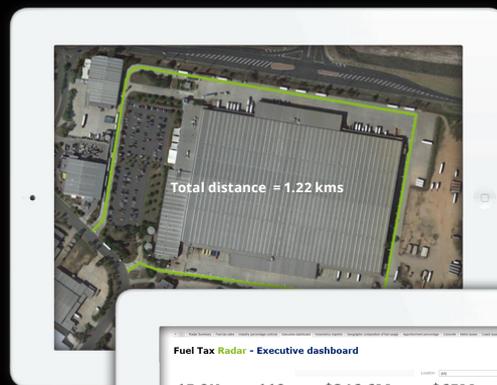
Vehicle and auxiliary equipment insights



Retrospective and go-forward opportunities

How does it work?

Off-road distance travelled



Vehicle type

Off-road location

Fuel consumption for idle and propelling

Fuel tax refund



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