



7 December 2022

Mr Alan Raine
Committee Secretary
Senate Standing Committee on Economics
Parliament House
CANBERRA ACT

Dear Mr Raine

Estimates Hearing 9 November 2022, Economics Legislation Committee, Department of the Treasury - Proof Committee Hansard, Page 30.

At the above noted Senate Estimates Hearings on 9 November 2022 I provided the following evidence;

It is correct that vehicles under four tonnes don't get access to the fuel tax credit system. That is ultimately an integrity measure in the tax system because it would be too difficult to distinguish between, I suppose, light vehicles for personal use versus light vehicles that are used in business.

I am writing to provide an amended response to the Committee in relation to this matter.

It is correct that vehicles 4.5 tonnes and under don't get access to the fuel tax credit system. That is ultimately an integrity measure in the tax system because it would be too difficult to distinguish between, I suppose, light vehicles for personal use versus light vehicles that are used in business.

Regards

Geoff Francis
Assistant Secretary
Personal and Indirect Tax, Charities and Housing Division

treasury.gov.au

@treasury_AU

@commonwealthtreasury

@australiantreasury

Langton Crescent
Parkes ACT 2600
Australia

P: +61 2 6263 2111