

# MEDIA RELEASE



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## STAY COOL IN YOUR SLEEPER CAB WITH TAX FREE AIR CONDITIONING

The fuel used in truck sleeper cab air conditioners is now tax free, as a result of lobbying by the Australian Trucking Association.

Tax office ruling [FTR 2008/1A4](#), issued this month, allows trucking businesses to claim back 100 per cent of the tax on the fuel used in these air conditioners. Trucking businesses could save up to \$300 per truck per year.

The Chief Executive of the ATA, Stuart St Clair, said the tax office ruling agreed with the ATA's view that the fuel used in sleeper cab air conditioners was not 'for travelling.'

"The ATA [argued in February](#) that the fuel used in a sleeper cab air conditioner is used to cool the sleeper cab while the truck is stationary, its engine is off and the driver is resting," Mr St Clair said.

"We pointed out that it is not used 'for travelling,' which is now the crucial test for deciding if the fuel used in a truck is subject to the road user charge.

"In its ruling, the tax office has come down in support of the ATA's position. As a result, trucking businesses can now claim back all the tax on the fuel used in these air conditioners: a fuel tax credit of 38.143 cents per litre.

"In contrast, trucking businesses can only claim 12.643 cents per litre in fuel tax credits on the fuel they use 'for travelling.' This rate is expected to fall even further on 1 July 2013, due to the yearly adjustment of the road user charge."

Mr St Clair said the ruling would particularly benefit long distance owner drivers.

"Owner drivers often spend more nights in their sleeper cabs than they do at home. I'm very pleased we've been able to make sure they won't be taxed to stay cool and get a good night's sleep," he said.

Mr St Clair said trucking businesses would need to keep records showing how they worked out the amount of fuel used in their sleeper cab air conditioners.

"If you're interested in claiming this fuel tax credit, you should talk to your accountant or tax agent about appropriate, reliable measures that you can use to work out and record your fuel use," he said.

A sleeper cab air conditioner is a small air conditioning unit that cools the sleeper cab of a long distance truck while it is stationary, the truck engine is off and the driver is resting. It is typically powered by a small auxiliary engine that draws fuel from a truck's main fuel tanks.

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