

Air Cargo Deduction Checklist

Ten checks for your air cargo fleet

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Work through these across the year, not in April.
Fix the asset register before anything else.

- ☐ **1 Aircraft in Class 9**
25 percent, not the building class at 4.
- ☐ **2 Engines with the aircraft**
Not the general equipment class.
- ☐ **3 Spares not in 50 or 53**
Those are computers and machinery.
- ☐ **4 Rotables split from consumables**
Capital against inventory, from day one.
- ☐ **5 Separate class election reviewed**
It changes how disposals land.
- ☐ **6 Claims dated properly**
Available for use, after certification.
- ☐ **7 Uplift tied to tail and leg**
Entitlement is easy; proof is not.
- ☐ **8 Excise rate confirmed**
It differs by aviation fuel type.
- ☐ **9 Crew meals at 50 percent**
The truck driver rate does not extend.
- ☐ **10 Domestic sectors taxed**
Distance flown is not an export.

PRO TIP

Aircraft are Class 9 at 25 percent.
Class 1 at 4 percent is your hangar.

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