



FTD 2006/1W - Fuel tax: for the purposes of calculating your entitlement to a fuel tax credit what methods can be used to calculate the quantity of taxable fuel that you acquire, manufacture in, or import into, Australia for use in carrying on your enterprise or for use in generating electricity for domestic use?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *28 July 2010*



Notice of Withdrawal

Fuel Tax Determination

Fuel tax: for the purposes of calculating your entitlement to a fuel tax credit what methods can be used to calculate the quantity of taxable fuel that you acquire, manufacture in, or import into, Australia for use in carrying on your enterprise or for use in generating electricity for domestic use?

Fuel Tax Determination FTD 2006/1 is withdrawn with effect from today.

1. FTD 2006/1 explains that an entity can use any method that is fair and reasonable in their circumstances to calculate the amount of taxable fuel that they acquired for use or actually used in carrying on their enterprise or for generating electricity for domestic use for the purposes of calculating the amount of their fuel tax credit entitlement under the *Fuel Tax Act 2006*. It also provides practical guidance by explaining the methods that may provide a fair and reasonable basis for calculating the amount of taxable fuel acquired for use or actually used in carrying on an enterprise or for generating electricity for domestic use.
2. FTD 2006/1 is replaced by the following:
 - Fuel Tax Determination FTD 2010/1 Fuel tax: is apportionment used when determining total fuel tax credits in calculating the net fuel amount under section 60-5 of the *Fuel Tax Act 2006*?; and
 - Law Administration Practice Statement PS LA 2010/3: Apportionment for the purposes of the *Fuel Tax Act 2006*.
3. FTD 2010/1 and PS LA 2010/3 further explain and clarify some of the Commissioner's views addressed in FTD 2006/1.

FTD 2006/1

ATO references

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