


FTD 2006/1A - Addendum - 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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Addendum

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?

This Addendum amends Fuel Tax Determination FTD 2006/1 to make a minor change to reflect amendments to the road user charge provisions in the *Fuel Tax Act 2006* from 1 January 2009 as a result of the *Road Charges Legislation Repeal and Amendment Act 2008*.

FTD 2006/1 is amended as follows:

1. Footnote 7

Omit footnote; substitute:

⁷ Under section 43-10 of the FT Act the fuel tax credit is reduced by the road user charge, for the fuel, to the extent that taxable fuel is used in a vehicle for travelling on a public road resulting in a partial fuel tax credit.

This Addendum applies on and from 1 January 2009.

Commissioner of Taxation

14 January 2009

ATO references

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