



FTR 2006/3W - Fuel tax: fuel tax credits for taxable fuel acquired or manufactured in, or imported into Australia for use in carrying on an enterprise involving 'forestry' as defined in section 35 of the Energy Grants (Credit) Scheme Act 2003

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2012*



Fuel Tax Ruling

Fuel tax: fuel tax credits for taxable fuel acquired or manufactured in, or imported into Australia for use in carrying on an enterprise involving 'forestry' as defined in section 35 of the *Energy Grants (Credit) Scheme Act 2003*

ⓘ This publication provides you with the following level of protection:

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, we must apply the law to you in the way set out in the ruling (or in a way that is more favourable for you if we are satisfied that the ruling is incorrect and disadvantages you, and we are not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

Withdrawal

1. This Ruling is withdrawn and ceases to have effect on 1 July 2012. The Ruling continues to apply, in respect of the fuel tax law ruled upon, to all taxpayers within the specified class who acquire, manufacture in, or import into Australia, taxable fuel before 1 July 2012. Thus, the Ruling continues to apply to those taxpayers, even following its withdrawal, who acquire taxable fuel prior to the withdrawal of the Ruling (see paragraph 46 of TR 2006/10).

Commissioner of Taxation
4 October 2006

References

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

PGBR 2004/1; PGBR 2005/1;
 PGBR 2005/2; PGBR 2005/3;
 TD 2003/12; MT 2006/1;
 FTD 2006/2; FTD 2006/3;
 GSTR 2006/3; GSTR 2006/4;
 TR 2006/10

Subject references:

- acquire
- acquire, manufacture in, or import into, Australia
- apportionment
- carry on an enterprise
- chipmill
- commercial undertaking
- contractors
- diesel fuel
- eligible use
- energy grant
- energy Grants (Credits) Scheme
- enterprise
- in
- in the course of
- felling standing trees
- forest
- forestry, meaning of
- grants
- maintaining roads
- making roads
- meaning of forestry
- mill
- milling of timber
- plantation
- planting or tending of trees
- processing of timber
- public road
- road vehicle
- sawmill
- tending of trees
- thinning of standing timber
- transporting of timber
- timber
- use

Legislative references:

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- ANTS(GST)A 1999 9-20
- ANTS(GST)A 1999 Div 23

- ANTS(GST)A 1999 184-1
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- EGCSA 2003 22
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- EGCSA 2003 35(c)
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- FTA 2006 44-5(3)
- FTA 2006 Subdiv 45-A
- FTA 2006 45-5
- FTA 2006 45-5(2)
- FTA 2006 Div 60
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- FTA 2006 61-20
- FTA 2006 Div 65
- FTA 2006 65-5(1)
- FTA 2006 65-5(3)
- FTA 2006 65-5(4)
- FTA 2006 65-5(5)
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- FT (Consequential and Transitional Provisions) Act 2006 Sch 3 9(3)
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- FT (Consequential and Transitional Provisions) Act 2006 Sch 3 12
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- Excise Act 1901
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Northern Territory of Australia v.
Minister for Aboriginal Affairs and
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- Australian National Railways
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- Barker v. R (1983) 153 CLR 338;
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426

- Brodie and Anor v. Singleton
Shire Council (2001) 206 CLR
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Collector of Customs Victoria No.
V85/305 AAT No. 2496 24
December 1985; (1985) 9 ALN
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- Chief Executive Officer of
Customs v. WMC Resources Ltd
(as agent for East Spar Alliance)
(1998) 87 FCR 482; (1998) 158
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Collector of Customs NSW No.
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Co Pty Ltd (1952) 26 ALJR 386;
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Taxation v. Stewart (1984) 154
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4027; (2001) 202 CLR 93; (2001)
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NO: 2006/11197
ISSN:
ATOlaw topic: Fuel Tax