


# ***FTD 2006/3A2 - Addendum - Fuel tax: what is an 'enterprise' for the purposes of the Fuel Tax Act 2006?***

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## Addendum

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### Fuel Tax Determination

#### Fuel tax: what is an 'enterprise' for the purposes of the *Fuel Tax Act 2006*?

This Addendum amends the references in Fuel Tax Determination FTD 2006/3 to reflect the withdrawal of Fuel Tax Determination FTD 2006/1, and the publication of 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*.

**FTD 2006/3 is amended as follows:**

**1. Related Rulings/Determinations**

- (a) Omit 'FTD 2006/1'.
- (b) Insert 'FTD 2010/1'.

**2. Other references**

Insert:

*Other references*

- Law Administration Practice Statement PS LA 2010/3

This Addendum applies on and from 28 July 2010.

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**Commissioner of Taxation**

2 March 2011

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ATO references

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