

***FTR 2006/1W - Fuel tax: fuel tax credits for taxable fuel acquired or manufactured in, or imported into Australia for use in carrying on an enterprise involving 'agriculture' as defined in section 22 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 'agriculture' as defined in section 22 of the *Energy Grants (Credit) Scheme Act 2003*

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**ⓘ 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

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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 This Ruling is withdrawn and ceases to have effect on 1 July 2012.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).

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**Commissioner of Taxation**  
4 October 2006

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## References

### *Previous draft:*

Not previously issued as a draft

### *Related Rulings/Determinations:*

PGBR 2004/1; PGBR 2005/1;  
PGBR 2005/2; PGBR 2005/3;  
TR 97/11; TR 97/11ER;  
TR 2006/10; GSTR 2006/3;  
GSTR 2006/4; FTD 2006/2;  
FTD 2006/3; MT 2006/1;  
FTR 2006/3; FTR 2006/4

### *Subject references:*

- acquire
- acquire, or manufacture in, or import into, Australia
- apportionment
- apportionment of fuel
- business
- business purposes
- carrying on your enterprise
- agricultural activities
- agricultural construction activity
- agricultural property
- agricultural soil/water activity
- agricultural waste activity
- apiculture
- apportionment of fuel
- carrying out of earthworks for use in a core agricultural activity
- claims
- core agricultural activity
- cultivation of the soil
- cultivation or gathering in of crops
- diesel fuel
- eligible use
- energy grant
- energy grants (credits) scheme
- gathering in
- grants
- horticulture
- in
- live-stock activity
- off-road credits scheme
- off-road diesel fuel
- off-road scheme
- on-road credits scheme
- pasturage
- person who carries on a core agricultural activity
- place adjacent to an agricultural property
- public road

- rearing of live-stock
- road vehicle
- solely
- status of contractors and subcontractors
- sundry agricultural activity
- viticulture

### *Legislative references:*

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- ANTS(GST)A 1999 Div 23
- ANTS(GST)A 1999 184-1
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- EGCSA 2003 22(1)(g)
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