


# ***FTR 2008/1A3 - Addendum - Fuel tax: vehicle's travel on a public road that is incidental to the vehicle's main use and the road user charge***

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## Addendum

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### Fuel Tax Ruling

#### Fuel tax: vehicle's travel on a public road that is incidental to the vehicle's main use and the road user charge

This Addendum is a public ruling for the purposes of the *Tax Administration Act 1953*. It amends Fuel Tax Ruling FTR 2008/1 to reflect changes to the *Fuel Tax Act 2006* as a result of the *Clean Energy (Fuel Tax Legislation Amendment) Act 2011*

#### **FTR 2008/1 is amended as follows:**

##### **1. Paragraph 18**

After the paragraph; insert footnote 9A;

<sup>9A</sup> From 1 July 2012, you will need to consider carbon emission charge consequences under Division 43 of the FT Act in working out your fuel tax credit entitlement amount.

##### **2. Paragraph 19**

After the last dot point; insert footnote 9B;

<sup>9B</sup> From 1 July 2012, you will need to consider carbon emission charge consequences under Division 43 of the FT Act in working out your fuel tax credit entitlement amount.

##### **3. Paragraph 20**

After the last dot point; insert footnote 9C;

<sup>9C</sup> From 1 July 2012, you will need to consider carbon emission charge consequences under Division 43 of the FT Act in working out your fuel tax credit entitlement amount.

##### **4. Footnote 31**

Omit the footnote; substitute:

<sup>31</sup> For a full discussion on the meaning of 'public road' see paragraphs 446 to 468 of Fuel Tax Ruling *FTR 2012/D1 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 43-15 of the Fuel Tax Act 2006*.

## 5. Footnote 37

Omit the footnote; substitute:

<sup>37</sup> See Revised EM, paragraph 2.52. For a more detailed explanation of the meaning of 'forestry roads' see paragraphs 219 to 230 of Fuel Tax Ruling *FTR 2012/D2 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 43-75 of the Fuel Tax Act 2006.*

This Addendum applies on and from 1 July 2012.

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**Commissioner of Taxation**

27 June 2012

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ATO references

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