

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

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;

^{9A} 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;

^{9B} 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;

^{9C} 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:

³¹ 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:

³⁷ 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.

Commissioner of Taxation

27 June 2012

ATO references

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