


***FTD 2010/1A1 - Addendum - 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 ?***

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## Addendum

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### Fuel Tax Determination

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*?

This Addendum is a public ruling for the purposes of the *Tax Administration Act 1953*. It amends Fuel Tax Determination FTD 2010/1 to reflect changes to the *Fuel Tax Act 2006* as a result of the *Clean Energy (Fuel Tax Legislation Amendment) Act 2011*

**FTD 2010/1 is amended as follows:**

**1. Paragraph 10**

Omit from the last dot point 'or the road user charge'; substitute ', the road user charge or carbon emission charge'.

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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