


***FTR 2007/1A3 - Addendum - Fuel tax: the meaning of 'acquire', 'manufacture' and 'import' in the expression 'taxable fuel that you acquire or manufacture in, or import into, Australia to the extent that you do so for use in carrying on your enterprise' in the Fuel Tax Act 2006***

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## Addendum

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### Fuel Tax Ruling

Fuel tax: the meaning of 'acquire', 'manufacture' and 'import' in the expression 'taxable fuel that you acquire or manufacture in, or import into, Australia to the extent that you do so for use in carrying on your enterprise' in the *Fuel Tax Act 2006*

This Addendum is a public ruling for the purposes of the *Tax Administration Act 1953*. It amends Fuel Tax Ruling FTR 2007/1 to reflect changes to the *Fuel Tax Act 2006* as a result of the *Clean Energy (Fuel Tax Legislation Amendment) Act 2011*

#### FTR 2007/1 is amended as follows:

**1. Footnote 72**

Omit the footnote; substitute:

<sup>72</sup> Full on/full off arrangements are also explained in paragraphs 152 to 156 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.*

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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