


***FTR 2007/1A5 - 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 Legislation (Carbon Tax Repeal) Act 2014*.

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

**1. Paragraph 166**

Omit footnote 72.

This Addendum applies on and from 1 July 2014.

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**Commissioner of Taxation**

30 July 2014

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ATO references

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