


FTR 2008/1A2 - 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 amends Fuel Tax Ruling FTR 2008/1 to make minor changes to reflect the updated road user charge.

FTR 2008/1 is amended as follows:

1. Footnote 7

Omit the text; substitute:

Subsection 43-10(3). From 1 January 2009 to 30 June 2009 the road user charge was 21 cents per litre. From 1 July 2009 the road user charge is 21.7 cents per litre. The road user charge is determined by the Transport Minister. Claimants should check with the Department of Infrastructure, Transport, Regional Development and Local Government at www.infrastructure.gov.au for the current road user charge rate.

2. Paragraph 82

Omit the last sentence.

3. Footnote 13

Omit the text; substitute:

See Revised EM, paragraphs 2.81 and 2.84. From 1 January 2009 to 30 June 2009 the road user charge was 21 cents per litre. From 1 July 2009 the road user charge is 21.7 cents per litre. The road user charge is determined by the Transport Minister. Claimants should check with the Department of Infrastructure, Transport, Regional Development and Local Government at www.infrastructure.gov.au for the current road user charge rate.

FTR 2008/1

This Addendum applies on and from 1 July 2009.

Commissioner of Taxation

8 July 2009

ATO references

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