# *FTR 2012/2W - 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 cover sheet is provided for information only. It does not form part of *FTR 2012/2W - 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*

There is no Compendium for this document as no comments were received on the draft Ruling.

This document has changed over time. This is a consolidated version of the ruling which was published on *30 July 2014*

# Notice of Withdrawal

## Fuel Tax Ruling

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*

Fuel Tax Ruling FTR 2012/2 is withdrawn with effect from 1 July 2014, the date Subdivision 43-B of the *Fuel Tax Act 2006* (FT Act) was repealed.

1. This Ruling explains an entity's entitlement to a fuel tax credit under the FT Act for taxable fuel it acquires or manufactures in, or imports into, Australia to the extent that it does so for use in carrying on an enterprise, which involves activities that are within the meaning of 'forestry' in section 43-75 of the FT Act.

2. This Ruling is withdrawn and ceases to have effect on 1 July 2014, the date of repeal of Subdivision 43-B of the FT Act. This Ruling continues to apply, in respect of the fuel tax law ruled upon, to all taxpayers within the specified class who acquire, manufacture in, or import into, Australia taxable fuel in the period Subdivision 43-B was in force, being 1 July 2012 up to and including 30 June 2014. Thus, the Ruling continues to apply to those taxpayers, even following its withdrawal, in respect of taxable fuel acquired, manufactured in or imported into Australia during this period (see paragraph 46 of TR 2006/10).

**Commissioner of Taxation**

30 July 2014

ATO references

| | |
|---|---|
| NO: | 1-5IHPGQF |
| ISSN: | 1834-1470 |
| ATOlaw topic: | Fuel Tax |

**© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).