

PS LA 2010/3 (Withdrawn) - Apportioning fuel for tax credits

⚠ This cover sheet is provided for information only. It does not form part of *PS LA 2010/3 (Withdrawn) - Apportioning fuel for tax credits*

⚠ Law Administration Practice Statement PS LA 2010/3 is withdrawn as [PCG 2016/8](#) now covers apportioning fuel for tax credits.

⚠ This document has changed over time. This version was published on *11 May 2016*