


FTD 2010/1A2 - Addendum - Fuel tax: is apportionment used when determining total fuel tax credits in calculating the net fuel amount under section 60-5 of the Fuel Tax Act 2006 ?

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Addendum

Fuel Tax Determination

Fuel tax: is apportionment used when determining total fuel tax credits in calculating the net fuel amount under section 60-5 of the *Fuel Tax Act 2006*?

This Addendum is a public ruling for the purposes of the *Tax Administration Act 1953*. It amends Fuel Tax Determination FTD 2010/1 to reflect changes to the *Fuel Tax Act 2006* as a result of the *Clean Energy Legislation (Carbon Tax Repeal) Act 2014*.

FTD 2010/1 is amended as follows:

1. Paragraph 10

Omit from the last dot point ‘, the road user charge or carbon emission charge’, substitute ‘or the road user charge’

This Addendum applies on and from 1 July 2014.

Commissioner of Taxation

30 July 2014

ATO references

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