FTR 2006/2A - Addendum - Fuel tax: fuel tax credits for taxable fuel acquired or manufactured in, or imported into Australia for use in carrying on an enterprise involving 'mining operations' as defined in section 11 of the Energy Grants (Credit) Scheme Act 2003

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Addendum

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 'mining operations' as defined in section 11 of the *Energy Grants (Credit) Scheme Act 2003*

Fuel Tax Ruling FTR 2006/2 was inadvertently published with minor textual errors. This Addendum corrects those errors and also amends the annual turnover thresholds for registration for the goods and services tax (GST).

Fuel Tax Ruling FTR 2006/2 is amended as follows:

1. Footnote 9

Omit the text; substitute:

> Under the GST Act, entities with a low annual turnover (less than $75,000 for a business entity and less than $150,000 for a non-profit body) may choose whether or not to register for GST.

2. Footnote 12

Omit the text; substitute:

> The definition of carrying on an enterprise in section 110-5 of the FT Act has the meaning given by section 195-1 of the GST Act. For a detailed discussion on the meaning of 'enterprise' see Miscellaneous Taxation Ruling MT 2006/1 The New Tax System: the meaning of entity carrying on an enterprise for the purposes of entitlement to an Australian Business Number. See also FTD 2006/3.

3. Paragraph 495

Omit '30 June 2008'; substitute '30 June 2012'.

4. Related Rulings/Determinations

Omit:

MT 2000/1

substitute:

MT 2006/1

Paragraph 3 of this Addendum applies on and from 1 July 2006. Paragraphs 1, 2 and 4 of this Addendum apply on and from 1 July 2007.

Commissioner of Taxation
15 August 2007

ATO references

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