


FTR 2007/1A5 - Addendum - Fuel tax: the meaning of 'acquire', 'manufacture' and 'import' in the expression 'taxable fuel that you acquire or manufacture in, or import into, Australia to the extent that you do so for use in carrying on your enterprise' in the Fuel Tax Act 2006

 This cover sheet is provided for information only. It does not form part of *FTR 2007/1A5 - Addendum - Fuel tax: the meaning of 'acquire', 'manufacture' and 'import' in the expression 'taxable fuel that you acquire or manufacture in, or import into, Australia to the extent that you do so for use in carrying on your enterprise' in the Fuel Tax Act 2006*

 View the [consolidated version](#) for this notice.



Addendum

Fuel Tax Ruling

Fuel tax: the meaning of 'acquire', 'manufacture' and 'import' in the expression 'taxable fuel that you acquire or manufacture in, or import into, Australia to the extent that you do so for use in carrying on your enterprise' in the *Fuel Tax Act 2006*

This Addendum is a public ruling for the purposes of the *Tax Administration Act 1953*. It amends Fuel Tax Ruling FTR 2007/1 to reflect changes to the *Fuel Tax Act 2006* as a result of the *Clean Energy Legislation (Carbon Tax Repeal) Act 2014*.

FTR 2007/1 is amended as follows:

1. Paragraph 166

Omit footnote 72.

This Addendum applies on and from 1 July 2014.

Commissioner of Taxation

30 July 2014

ATO references

NO:	1-5111M7I
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).