

FTR 2008/1A - Addendum - Fuel tax: vehicle's travel on a public road that is incidental to the vehicle's main use and the road user charge

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Addendum

Fuel Tax Ruling

Fuel tax: vehicle's travel on a public road that is incidental to the vehicle's main use and the road user charge

This Addendum amends Fuel Tax Ruling FTR 2008/1 to make minor changes to reflect amendments to the road user charge provisions in the *Fuel Tax Act 2006* from 1 January 2009 as a result of the *Road Charges Legislation Repeal and Amendment Act 2008*.

FTR 2008/1 is amended as follows:

1. Paragraph 4

Omit the words 'To the extent that you acquire, manufacture or import taxable fuel to use, in a vehicle, for travelling on a public road, the amount of your fuel tax credit for the fuel is reduced by the amount of the road user charge, determined by the Transport Minister.'; substitute 'To the extent that you acquire, manufacture or import taxable fuel to use, in a vehicle, for travelling on a public road, the amount of your fuel tax credit for the fuel is reduced by the amount of the road user charge, for the fuel.'

2. Footnote 7

Omit the footnote; substitute:

⁷ Subsection 43-10(3). From 1 January 2009, the road user charge is 21 cents per litre unless the rate is determined otherwise by the Transport Minister. The current road user charge determination can be accessed at www.comlaw.gov.au.

3. Paragraph 82

Insert at the end of the paragraph 'From 1 January 2009, the road user charge is 21 cents per litre unless the rate is determined otherwise by the Transport Minister.'

4. Footnote 13

Insert at the end of the footnote 'As a result of the *Road Charges Legislation Repeal and Amendment Act 2008*, from 1 January 2009, the road user charge is 21 cents per litre unless the rate is determined otherwise by the Transport Minister. The current road user charge determination can be accessed at www.comlaw.gov.au.'

5. Legislative references

Insert:

- Road Charges Legislation Repeal and Amendment Act 2008

This Addendum applies on and from 1 January 2009.

Commissioner of Taxation

14 January 2009

ATO references

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