


FTR 2008/1A5 - 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 is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Fuel Tax Ruling FTR 2008/1 to reflect changes to the *Fuel Tax Act 2006* as a result of the *Clean Energy Legislation (Carbon Tax Repeal) Act 2014*.

FTR 2008/1 is amended as follows:

1. Paragraph 18

Omit footnote 9A.

2. Paragraph 19

Omit footnote 9B; substitute:

^{9B} For fuel acquired, manufactured in, or imported into Australia between 1 July 2012 and 30 June 2014, your fuel tax credit may be reduced by a carbon reduction.

3. Paragraph 20

Omit footnote 9C; substitute:

^{9C} For fuel acquired, manufactured in, or imported into Australia between 1 July 2012 and 30 June 2014, your fuel tax credit may be reduced by a carbon reduction.

This Addendum applies on and from 1 July 2014.

Commissioner of Taxation

30 July 2014

FTR 2008/1

ATO references

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