


# ***FTR 2008/1A8 - 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 remove the bus air-conditioning example and apply the reasoning of Jagot J. in [Linfox Australia Pty Ltd v Commissioner of Taxation](#) [2019] AATA 222 (*Linfox* AAT case) in relation to when fuel is acquired for use, in a vehicle, for travelling on a public road. Although the *Linfox* AAT case concerned fuel used to power cabin air-conditioning in vehicles, the Commissioner's view is that the rationale employed by Jagot J. is equally applicable to the powering of passenger air-conditioning in buses. For a summary of the *Linfox* AAT decision, see Decision Impact Statement on [Linfox Australia Pty Ltd v Commissioner of Taxation of the Commonwealth of Australia](#) [2019] FCAFC 131.

FTR 2008/1 is amended as follows:

**1. Paragraph 23B**

At the end of the paragraph, insert 'It would also include the use of fuel to power the air-conditioning unit of the cabin of a vehicle and passenger air-conditioning in a bus.'

**2. Paragraph 43B**

Omit the paragraph, including the heading.

**3. Paragraph 120D**

At the end of the paragraph, insert 'It would also include the use of fuel to power the air-conditioning unit of the cabin of a vehicle and passenger air-conditioning in a bus.'

**4. Paragraph 156**

In Appendix 2 – Detailed contents list, omit:

*Example 9B: fuel that is not 'for travelling' – coach*

43B

# FTR 2008/1

This Addendum applies to taxable fuel acquired on or after 1 November 2019.

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**Commissioner of Taxation**

30 October 2019

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ATO references

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