

FTR 2009/1A - Fuel tax: entitlement to a fuel tax credit under section 41-5 of the Fuel Tax Act 2006 in a vehicle or equipment hire arrangement

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Addendum

Fuel Tax Ruling

Fuel tax: entitlement to a fuel tax credit under section 41-5 of the *Fuel Tax Act 2006* in a vehicle or equipment hire arrangement

This Addendum amends Fuel Tax Ruling FTR 2009/1 to reflect the amendments to the *Fuel Tax Act 2006* as a result of the *Tax Laws Amendment (2009 Measures No. 2) Act 2009*. The Act repealed Division 45 of the *Fuel Tax Act 2006*.

FTR 2009/1 is amended as follows:

1. Paragraph 6

Omit the last dash point; substitute with:

- during the period 1 July 2006 to 30 June 2009, if you claimed more than \$3 million each financial year in fuel tax credits you met the requirements of the Greenhouse Challenge Plus Programme or another programme determined, by legislative instrument, by the Environment Minister for the purposes of section 45-5 (as at 30 June 2009) of the FT Act.^{6A}

2. Related Rulings/Determinations

Insert: 'FTR 2006/4'

This Addendum applies on and from 1 July 2009.

Commissioner of Taxation
19 October 2011

^{6A} For a full explanation about claiming your fuel tax credit entitlement for amounts of more than \$3 million in financial year see paragraphs 14 to 14B of Fuel Tax Ruling FTR 2006/4 Fuel tax: fuel tax credits for taxable fuel acquired or manufactured in, or imported into Australia for use in carrying on an enterprise involving 'fishing operations' as defined in section 34 of the *Energy Grants (Credit) Scheme Act 2003*.

FTR 2009/1

ATO references

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