



Fuel tax credits rates and eligible fuels

Rates from 1 July 2012

1 These rates do not come into effect until 1 July 2012. When calculating your fuel tax credits for fuel acquired in periods prior to 1 July 2012, use the appropriate rates in earlier tables for those periods.

Fuel tax credit rates vary depending on what fuel you use and the activity you use it in. The rates in the tables below account for the carbon charge for that fuel.

Use the rate when the fuel was acquired

From 1 July 2012 when rates change, you need to use the rate that applied when the fuel was acquired. However, for heavy vehicles travelling on public roads, you continue to use the rate in effect when completing the BAS.

1 From 1 July 2012, if you import the fuel, use the rate that applied when the fuel was imported.

If you have a fuel tax credit entitlement for fuel you manufacture, then from 1 July 2012 use the rate that applied the day you entered the fuel for home consumption.

Fuel is taxable if excise or customs duty is required to be paid on it.

Liquid fuels

1 TERMS WE USE

Liquid fuels (that is, taxable liquid fuels) are petrol, diesel and other combustible fossil fuels such as kerosene, mineral turpentine, white spirit, toluene, heating oil and some solvents. This does not include fuel ethanol and biodiesel which have no effective fuel tax and are not fossil fuels.

Table 1-2012: Fuel tax credit rates for taxable liquid fuels from 1 July 2012

All rates are in cents per litre unless otherwise stated.

Business use	Eligible liquid fuels	For fuel acquired from 1 July 2012
In a vehicle (including emergency vehicles) greater than 4.5 tonne GVM travelling on a public road - diesel vehicles acquired before 1 July 2006 can equal or exceed 4.5 tonne GVM.	Liquid fuels - for example, diesel or petrol.	12.643*
Specified off-road activities in: <ul style="list-style-type: none"> • agriculture • fishing • forestry. 	Liquid fuels - for example, diesel or petrol.	38.143
Other off-road activities where the fuel is combusted**, for example: <ul style="list-style-type: none"> • mining • marine or rail transport (including emergency vessels) • nursing and medical • burner applications 	Petrol	32.623

*SURFLIF
 Flying Doctor
 Helicopter
 SARF
 Helicopter*

SURFLIF SAVERS
Helicopter

INCLUDES
 • Tourist boating vessels
 • Marine rescue vessels

<ul style="list-style-type: none"> • electricity generation by a commercial generation plant, stationary generator or a portable generator • construction • manufacturing • wholesale/retail • property management • landscaping. 	Diesel and other liquid fuels.	31.933
<p>Non-combustible uses such as:</p> <ul style="list-style-type: none"> • fuel you use directly as a mould release • fuel you use as an ingredient in the manufacture of products that are not suitable for use as fuel in an internal combustible engine. 	Liquid fuels - for example, diesel or petrol.	38.143
Packaging fuels in containers of 20 litres or less for uses other than in an internal combustion engine.	Mineral turpentine, white spirit, kerosene and certain other fuels.	38.143
Supply of fuel for domestic heating**.	Heating oil and kerosene.	31.933

Notes to table 1-2012

* This rate applies from 1 July 2012 and accounts for the road user charge, which is subject to change.

** The rates for these activities account for the carbon charge, which is subject to change annually to 1 July 2015, then 6 monthly thereafter due to changes in the carbon price.

Gaseous fuels

TERMS WE USE

Transport means when:

- Liquefied petroleum gas (LPG) or liquefied natural gas (LNG) has had duty paid at a higher rate with the intention that it is for use in an internal combustion engine of either a motor vehicle or vessel, either directly or by filling another tank connected to such an engine
- Compressed natural gas (CNG) has had duty paid with the intention that it is imported or compressed for use as a fuel in a motor vehicle.

Non-transport means when LPG and LNG has had duty paid at a lower rate with the intention that it is for a use other than in an internal combustion engine of a motor vehicle or vessel - for example, residential heating or burner applications. It also has the carbon charge applied. If you have acquired fuel from a supplier, your invoice should show it is for non-transport use.

Gaseous fuel used in forklifts mainly off-road is also considered non-transport.

Table 2-2012: Fuel tax credit rates for taxable gaseous fuels from 1 July 2012

All rates are in cents per litre unless otherwise stated.

Business use	Eligible gaseous fuels	For fuel acquired from 1 July 2012
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