



## Fuel tax credit rates and eligible fuels

### Rates from 1 July 2012

**!** These rates are effective from 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 a public road, you need to use the rate in effect at the beginning of the tax period covered by your BAS.

**!** 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

##### **!** 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"> <li>• agriculture</li> <li>• fishing</li> <li>• forestry.</li> </ul>	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"> <li>• mining</li> <li>• marine or rail transport (including emergency vessels)</li> </ul>	Petrol	32.623
	Diesel and other liquid fuels.	31.933

<ul style="list-style-type: none"> <li>nursing and medical</li> <li>burner applications</li> <li>electricity generation by a commercial generation plant, stationary generator or a portable generator</li> <li>construction</li> <li>manufacturing</li> <li>wholesale/retail</li> <li>property management</li> <li>landscaping.</li> </ul>		
<p>Non-combustible uses such as:</p> <ul style="list-style-type: none"> <li>fuel you use directly as a mould release</li> <li>fuel you use as an ingredient in the manufacture of products that are not suitable for use as fuel in an internal combustible engine.</li> </ul>	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** gaseous fuels include:

- LPG or LNG that has had duty paid at a higher rate when 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
- CNG that has had duty paid on it when it is imported or compressed for use as a fuel in a motor vehicle (excluding CNG that is compressed at a residential premises using equipment capable of compression at a rate not more than 10 kilograms of natural gas per hour and not for further sale).

**Non-transport** gaseous fuels include:

- LPG and LNG that has had duty paid at a lower rate when for a use other than in an internal combustion engine of a motor vehicle or vessel - for example, residential heating or burner applications
- CNG that is exempt from duty when it is not imported or compressed for use as a fuel in a motor vehicle. However, it is exempt when it is compressed at a residential premises using equipment capable of compression at a rate not more than 10 kilograms of natural gas per hour and not for further sale
- all gaseous fuel for use in forklifts mainly off-road.

**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

In a vehicle (including emergency vehicles) greater than 4.5 tonne GVM travelling on a public road.	Duty paid LPG, LNG or CNG.	0.0*
Specified off-road activities in:  <ul style="list-style-type: none"> <li>• agriculture</li> <li>• fishing</li> <li>• forestry.</li> </ul>	Duty paid LPG - transport.	5.0
	Duty paid LNG or CNG - transport.	10.45 cents/kilogram
	Duty paid LPG - non-transport.	3.68
	Duty paid LNG or CNG - non-transport.	6.67 cents/kilogram
Other off-road activities where the fuel is combusted**, for example:  <ul style="list-style-type: none"> <li>• mining</li> <li>• marine or rail transport (including emergency vessels)</li> <li>• nursing and medical</li> <li>• burner applications</li> <li>• electricity generation by a commercial generation plant, stationary generator or a portable generator</li> <li>• construction</li> <li>• manufacturing</li> <li>• wholesale/retail</li> <li>• property management</li> <li>• landscaping.</li> </ul>	Duty paid LPG - transport.	1.32
	Duty paid LNG or CNG - transport.	3.78 cents/kilogram
	Duty paid LPG, LNG or CNG - non-transport.	0.0
Non-combustible uses such as  <ul style="list-style-type: none"> <li>• fuel you use directly as a mould release or</li> <li>• fuel you use as an ingredient in the manufacture of products that are not suitable for use as fuel in an internal combustible engine.</li> </ul>	Duty paid LPG - non-transport.	3.68
	Duty paid LNG or CNG - non-transport.	6.67 cents/kilogram
Supplying LPG**:  <ul style="list-style-type: none"> <li>• by filling cylinders of 210kg capacity or less for non-transport use</li> <li>• in tanks for residential use.</li> </ul>	Duty paid LPG - transport.	1.32
	Duty paid LPG - non-transport.	0.0

**Notes to table 2-2012**

\* This rate accounts for the road user charge, which is subject to change and currently exceeds the rate for gaseous fuels.

\*\* 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.

**Blended fuels**

For information on how to calculate fuel tax credits for non standard fuel blends from 1 July 2012, refer to [Fuel tax credits - fuel blends](#)

**Table 3-2012: Fuel tax credit rates for standard fuel blends from 1 July 2012**

All rates are in cents per litre unless otherwise stated.

Business use	Eligible blended fuels	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.	B5 (5% biodiesel / 95% diesel)	12.643*
	B20 (20% biodiesel / 80% diesel)	12.643 *
	E10 (10% ethanol / 90% petrol)	12.643 *
	E85 (85% ethanol / 15% petrol)	0.0*
Specified off-road activities in: <ul style="list-style-type: none"> <li>• agriculture</li> <li>• fishing</li> <li>• forestry.</li> </ul>	B5	38.143
	B20	38.143
	E10	38.143
	E85	5.72145
Other off-road activities where the fuel is combusted**, for example: <ul style="list-style-type: none"> <li>• mining</li> <li>• marine or rail transport (including emergency vessels)</li> <li>• nursing and medical</li> <li>• burner applications</li> <li>• electricity generation by a commercial generation plant, stationary generator or a portable generator</li> <li>• construction</li> <li>• manufacturing</li> <li>• wholesale/retail</li> <li>• property management</li> <li>• landscaping.</li> </ul>	B5	32.2435
	B20	33.175
	E10	33.175
	E85	4.89345
Non-combustible fuel uses*** such as: <ul style="list-style-type: none"> <li>• fuel you use directly as a mould release</li> <li>• fuel you use as an ingredient in the manufacture of products that are not suitable for use as fuel in an internal combustible engine.</li> </ul>	B5	38.143
	B20	38.143
	E10	38.143
	E85	5.72145

**Notes to table 3-2012**

\* This rate applies from 1 July 2012 and accounts for the road user charge, which is subject to change and currently exceeds the rate for E85.

\*\* The rates for these activities account for the carbon charge on the fuel and are subject to change annually to 1 July 2015, then 6 monthly thereafter due to changes in the carbon price.

\*\*\* Does not include packaging fuels in containers of 20 litres or less.



For more information about fuel tax credit eligibility or to calculate your fuel tax credits:

- refer to the [Fuel tax credit eligibility tool](#)
- refer to the [Fuel tax credit calculator](#)

- phone us on 13 28 66.

## Rates from 1 July 2011 to 30 June 2012

Use the rates in the following two tables to find out how much you can claim. The fuel tax credit rate varies according to what fuel you have used and the activity you used it in. The tables were updated on 1 December 2011.



From 1 December 2011, you may be entitled to fuel tax credits for duty paid gaseous fuels used in eligible business activities. Gaseous fuels are:

- liquefied petroleum gas (LPG)
- liquefied natural gas (LNG)
- compressed natural gas (CNG).

See [table 2-2011](#) for the fuel tax credit rates for gaseous fuels.

You cannot claim fuel tax credits for fuel used in a vehicle with a GVM of 4.5 tonne or less travelling on a public road.

**Table 1-2011: Fuel tax credit rates (excluding gaseous fuels) - what you can claim in cents per litre**

Activity/business use	Eligible fuel (excluding gaseous fuels)	Rate from 1 July 2011
1. In a vehicle (including emergency vehicles) greater than 4.5 tonne gross vehicle mass (GVM) travelling on a public road - diesel vehicles acquired before 1 July 2006 can equal 4.5 tonne GVM.	Taxable liquid fuels - for example, diesel or petrol.	15.043 *
2. 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
3. Supply of fuel for domestic heating.	Heating oil or kerosene.	38.143
4. Specified activities eligible since 1 July 2006 in: <ul style="list-style-type: none"> <li>• agriculture</li> <li>• fishing</li> <li>• forestry</li> <li>• mining</li> <li>• marine transport</li> <li>• rail transport</li> <li>• nursing and medical.</li> </ul>	Taxable liquid fuels - for example, diesel, petrol or fuel oil. Do not include fuel used in vehicles greater than 4.5 tonne travelling on a public road.	38.143
5. Burner applications	Taxable liquid fuels - for example, diesel, petrol, heating oil, kerosene or fuel oil.	38.143
6. Non-fuel uses such as fuel you use directly as a mould release or fuel you use as an ingredient in the manufacture of products.	Taxable liquid fuels - for example, kerosene, fuel oil, toluene, mineral turpentine or white spirit.	38.143
7. Electricity generation by a: <ul style="list-style-type: none"> <li>• commercial generation plant</li> <li>• stationary generator</li> <li>• portable generator.</li> </ul>	Taxable liquid fuels - for example, diesel, petrol, heating oil, kerosene or fuel oil.	38.143
8. Emergency vessels	Taxable liquid fuels - for example, diesel, petrol or fuel oil.	38.143
9. Machinery, plant and equipment used in all other activities eligible since 1 July 2008. Examples of these activities are:	Taxable liquid fuels - for example, diesel or petrol.	19.0715 **

- construction
- manufacturing
- wholesale/retail
- property management
- landscaping.

**Notes to table 1-2011**

\* This rate accounts for the road user charge, which is subject to change.

Heavy vehicles (that is, those with a GVM greater than 4.5 tonne) travelling on a public road are entitled to the fuel tax credit rate of 38.143 cents per litre minus the road user charge.

From 1 July 2011, the road user charge is 23.1 cents per litre, so the rate for heavy vehicles is 15.043 cents per litre (38.143 - 23.1 = 15.043).

\*\* The rate of 19.0715 cents per litre is 50% of the full rate of 38.143 cents per litre. The full rate will apply to all these activities from 1 July 2012, less an amount that reflects the carbon charge for the fuel.



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

**Table 2-2011: Fuel tax credit rates for duty paid gaseous fuels - what you can claim**

Activity/business use	Eligible gaseous fuel	Rate from 1 December 2011
In a vehicle (including emergency vehicles) greater than 4.5 tonne gross vehicle mass (GVM) travelling on a public road.	Duty paid LPG, LNG or CNG	0.0 *
Supplying LPG in tanks for residential use.	Duty paid LPG	2.5 cents per litre
Packaging LPG for sale in containers of 210kg capacity or less for non-transport use <sup>^</sup> .	Duty paid LPG	2.5 cents per litre
Fuel used for eligible business uses. See items 4-8 in <a href="#">table 1-2011</a> .	Duty paid LPG	2.5 cents per litre
	Duty paid LNG or CNG	5.22 cents per kilogram
Machinery, plant and equipment used in all other eligible business activities. See examples at item 9 in <a href="#">table 1-2011</a> .	Duty paid LPG	2.5 cents per litre
	Duty paid LNG or CNG	5.22 cents per kilogram

**Notes to table 2-2011**

\* This rate takes into account the road user charge, which is subject to change and currently exceeds the fuel tax credit rate for these fuels.

<sup>^</sup> Non-transport use means use other than in an internal combustion engine. Use in a forklift (mainly used off-road) is also considered non-transport use.

**Rates from 1 January 2009 to 30 June 2011**



You cannot claim fuel tax credits for fuel used in a vehicle with a GVM of 4.5 tonne or less travelling on a public road.

**Table 1-2009: Fuel tax credit rates - what you can claim in cents per litre**

Activity/business use	Eligible fuel	Rate from 1 January 2009	Rate from 1 July 2009	Rate from 1 July 2010
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 4.5 tonne GVM.	Taxable liquid fuels - for example, diesel or petrol.	17.143 *	16.443 *	15.543 *
Specified activities eligible since 1 July 2006 in: <ul style="list-style-type: none"> <li>• agriculture</li> <li>• fishing</li> <li>• forestry</li> <li>• mining</li> <li>• marine transport</li> <li>• rail transport</li> <li>• nursing and medical.</li> </ul>	Taxable liquid fuels - for example, diesel, petrol or fuel oil.  Do not include fuel used in vehicles greater than 4.5 tonne travelling on a public road.	38.143	38.143	38.143
Burner applications	Taxable liquid fuels - for example, diesel, petrol, heating oil, kerosene or fuel oil.	38.143	38.143	38.143
Non-fuel uses such as fuel you use directly as a mould release or fuel you use as an ingredient in the manufacture of products.	Taxable liquid fuels - for example, kerosene, fuel oil, toluene, mineral turpentine or white spirit.	38.143	38.143	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	38.143	38.143
Supply of fuel for domestic heating.	Heating oil or kerosene.	38.143	38.143	38.143
Electricity generation by a: <ul style="list-style-type: none"> <li>• commercial generation plant</li> <li>• stationary generator</li> <li>• portable generator.</li> </ul>	Taxable liquid fuels - for example, diesel, petrol, heating oil, kerosene or fuel oil.	38.143	38.143	38.143
Emergency vessels	Taxable liquid fuels - for example, diesel, petrol or fuel oil.	38.143	38.143	38.143
Machinery, plant and equipment used in all other business activities eligible since 1 July 2008. Some examples of these activities are: <ul style="list-style-type: none"> <li>• construction</li> <li>• manufacturing</li> <li>• wholesale/retail</li> <li>• property management</li> <li>• landscaping.</li> </ul>	Taxable liquid fuels - for example, diesel or petrol.	19.0715 **	19.0715 **	19.0715 **

**Notes to table 1-2009**

\* This rate accounts for the road user charge, which is subject to change.

Heavy vehicles (that is, those with a GVM greater than 4.5 tonne) travelling on a public road are entitled to the fuel tax credit rate minus the road user charge.

\*\* The rate of 19.0715 cents per litre is 50% of the full rate of 38.143 cents per litre. The full rate will apply to all these activities from 1 July 2012, less an amount that reflects the carbon charge for the fuel.



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



For more information about eligibility for fuel tax credits:

- refer to the [Fuel tax credit eligibility tool](#)
- phone us on **13 28 66**.

## Rates from 1 July 2006 to 31 December 2008




You cannot claim fuel tax credits for fuel used in a vehicle with a GVM of 4.5 tonne or less travelling on a public road.

**Table 1-2006: Fuel tax credit rates - what you can claim in cents per litre**

Activity/business use	Eligible fuel	Rate from 1 July 2006 to 30 June 2008	Rate from 1 July 2008 to 31 December 2008
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 4.5 tonne GVM.	Taxable liquid fuels - for example, diesel or petrol.	18.51 *	18.51 *
Specified activities eligible since 1 July 2006 in: <ul style="list-style-type: none"> <li>• agriculture</li> <li>• fishing</li> <li>• forestry</li> <li>• mining</li> <li>• marine transport</li> <li>• rail transport</li> <li>• nursing and medical.</li> </ul>	Diesel or fuel oil.	38.143	38.143
	Other taxable liquid fuels, including petrol, have only been eligible since 1 July 2008.	Nil	38.143
Burner applications	Taxable liquid fuels - for example, diesel, petrol, heating oil, kerosene or fuel oil.	38.143	38.143
Non-fuel uses such as fuel you use directly as a mould release or fuel you use as an ingredient in the manufacture of products.	Taxable liquid fuels - for example, kerosene, fuel oil, toluene, mineral turpentine or white spirit.	38.143	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	38.143
Supply of fuel for domestic heating.	Heating oil or kerosene.	38.143	38.143
Electricity generation by a:	Taxable liquid fuels - for example, diesel, petrol,	38.143	38.143



<ul style="list-style-type: none"> <li>commercial generation plant</li> <li>stationary generator</li> <li>portable generator.</li> </ul>	heating oil, kerosene or fuel oil.		
Emergency vessels	Diesel or fuel oil.	38.143	38.143
	Other taxable liquid fuels, including petrol, have only been eligible since 1 July 2008.	Nil	38.143
Machinery, plant and equipment used in all other business activities eligible since 1 July 2008. Some examples of these activities are: <ul style="list-style-type: none"> <li>construction</li> <li>manufacturing</li> <li>wholesale/retail</li> <li>property management</li> <li>landscaping.</li> </ul>	Taxable liquid fuels - for example, diesel or petrol.  These activities have only been eligible since 1 July 2008.	Nil	19.0715 **

#### Notes to table 1-2006

\* This rate accounts for the road user charge, which is subject to change.

Heavy vehicles (that is, those with a GVM greater than 4.5 tonne) travelling on a public road are entitled to the full tax credit rate of 38.143 cents per litre minus the road user charge.

From 1 July 2006 to 31 December 2008, the road user charge was 19.633 cents per litre, so the rate for heavy vehicles was 18.51 cents per litre (38.143 - 19.633 = 18.51).

\*\* The rate of 19.0715 cents per litre is 50% of the full rate of 38.143 cents per litre. The full rate will apply to all these activities from 1 July 2012, less an amount that reflects the carbon charge for the fuel.



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



If you need more information about eligibility for fuel tax credits:

- refer to the [Fuel tax credit eligibility tool](#)
- phone us on **13 28 66**.

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