



Fuel tax credits calculation worksheet

How to calculate the fuel tax credits amount to claim on your business activity statement.

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Using the fuel tax credits calculator

You can use the fuel tax credits calculation worksheet to help you calculate your fuel tax credits and claim them on your business activity statement (BAS).

You can also use the Fuel tax credit calculator to help you work out your claim online. The calculator is quick and easy to use and will help you get your claim right.

If you claim under \$10,000 in fuel tax credits in a year there are simpler ways to record and calculate your claim.

See also

- [Simplified fuel tax credits](#)
- [Fuel tax credit calculator](#)

How to work out your fuel tax credits

There are three steps to calculate your fuel tax credits using our Worksheet.

Download a printable version of [Fuel tax credits calculation worksheet \(NAT 15634, PDF, 372KB\)](#) .

Step 1: Work out your eligible quantities

Work out how much fuel (liquid or gaseous) you acquired for each business activity.

Step 2: Check which rate applies for the fuel

Fuel tax credit rates change regularly. You need to check you are using the rate that applied when you acquired the fuel, including fuel used in heavy vehicles.

For more information, see [Rates - business](#).

Step 3: Work out the amount of your fuel tax credits

Multiply the eligible quantity of fuel by the relevant fuel tax credit rate (step 1 × step 2). You must divide the result by 100 to convert it into dollars. Claim the whole dollar amount on your BAS. Do not include cents.

Example worksheet

Example of a completed fuel tax credits calculation worksheet 01/04/2021 to 30/06/2021

| Eligible fuel type | Fuel acquired for eligible business use (litres or kilograms) (Step 1) | Business fuel use | Date fuel acquired | Fuel tax credit rate when you acquired the fuel (cents per litre or kilogram) Use tax credit rates (Step 2) |
|--------------------|--|--------------------------------|--------------------|---|
| Diesel | 9,250 | Construction equipment on site | 18/06/2021 | 42.7 |
| Diesel | 8,570 | Heavy vehicles for | 18/04/2021 | 16.9 |

| | | | | |
|--|--|----------------------------|--|--------------|
| | | travelling on public roads | | |
| | | | | Total |

Once you have calculated the amount for each rate, add all the figures together to get a total for the tax period, then claim the whole dollar amount by writing it at label **7D** on your BAS.

QC 18871

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