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## Fuel schemes

Fuel schemes encourage recycling of waste oils by providing credits and grants to reduce costs of some fuels.

### **Fuel tax credits – business**



Information about fuel tax credits for business use of fuel.

### **Fuel tax credits – non-business**



Information about fuel tax credits for non-business use of fuel.

### **Product stewardship for oil program**



The product stewardship for oil program provides a benefit for recycled oil and using recycled oil.

### **Bunker fuel and commercial shipping**



Understand your tax obligations for bunker fuels used in commercial shipping bunkers.

### **Cancelling your registration**



If your circumstances change and you are no longer eligible to claim, you should cancel your registration.

## In detail



Detailed information about fuel schemes.

QC 16857

# Fuel tax credits – business

Information about fuel tax credits for business use of fuel.

**Last updated** 1 October 2024

Fuel tax credits provide businesses with a credit for the fuel tax (excise or customs duty) that's included in the price of fuel used in:

- machinery
- plant
- equipment
- heavy vehicles
- light vehicles travelling off public roads or on private roads.

The amount depends on when you acquire the fuel, what fuel you use and the activity you use it in. Fuel tax credits rates also change regularly so it's important to check the rates each time you do your business activity statement (BAS).

Some fuels and activities are not eligible including fuel you use in light vehicles of 4.5 tonnes gross vehicle mass (GVM) or less, travelling on public roads.

We've developed some useful tools to help you work out which of your business activities are eligible and what rates apply, and a calculator to help you work out your claim. We have also introduced simplified ways to work out your fuel tax credit claims.

### Find out about:

- [Rates – business](#)
- [Eligibility](#)
- [Registering](#)

- [Working out your fuel tax credits](#)
- [Claiming](#)
- [Tips to get your fuel tax credits right](#)

## **Rates – business**



Use the rates listed for each financial year to work out your fuel tax credit rates for business.

## **Eligibility**



Check your eligibility to claim fuel tax credits for fuel acquired and used in your business activities.

## **Registering**



Register your business for GST and fuel tax credits before claiming fuel tax credits on your BAS.

## **Working out your fuel tax credits**



Keep records from the start of your business activity so you are ready to calculate and claim your fuel tax credits.

## **Claiming**



You claim fuel tax credits by completing the fuel tax credit labels on your business activity statement.

## **Tips to get your fuel tax credits right**



Follow our tips to get your fuel tax credit claims right.

QC 18875

## Rates – business

Use the rates listed for each financial year to work out your fuel tax credit rates for business.

**Last updated** 20 April 2026


### Fuel tax credit rates for business

Before you claim fuel tax credits, check if you are eligible to claim using our [eligibility tool](#).

Fuel tax credit rates change regularly.

Using the [fuel tax credit calculator](#) is the easiest way to calculate:

- what you can claim in your business activity statement (BAS)
- an adjustment or correction for a previous BAS.

Fuel tax credit rates are indexed twice a year – in February and August – in line with the [consumer price index \(CPI\)](#) . The CPI indexation factor for rates from 2 February 2026 is 1.019.

Fuel tax credit rates also change for fuel used in a heavy vehicle for travelling on a public road due to changes in the road user charge. This affects both liquid fuels (such as petrol and diesel) and gaseous fuels (such as LPG or LNG).

Rates for biodiesel (B100) will also change each financial year until 1 July 2030.

#### Notes:

1. From 1 April to 30 June 2026 (3 months), the excise and excise equivalent customs duty rates for petrol, diesel and all other fuel products (except aviation fuels) have been reduced by 60.9%. This also affects fuel tax credit rates during this period.
2. Fuel excise duty was temporarily reduced from 30 March 2022 to 28 September 2022. This reduction applied to excise and excise equivalent customs duty rates for petrol, diesel and all other fuel

and petroleum-based products (except aviation fuels). This affected the fuel tax credit rates during that period.

## Current fuel tax credit rates

For current fuel tax rates, see [From 1 July 2025 to 30 June 2026](#).

## Claiming past fuel tax credits

There are time limits for:

- [claiming](#) fuel tax credits
- [making adjustments and correcting errors](#).

You need to claim your fuel tax credits within 4 years of the due date of the earliest BAS in which you could have made your claim. If you don't claim the credits within that time, you'll no longer be eligible to claim them.

Use the [fuel tax credit calculator](#) to easily work out the amounts for your BAS up to 4 years ago.

You can also access historical fuel tax credit rates by downloading the data file on the Australian Government [data.gov.au](#) website at [Historical FTC rates](#) [↗](#).

### From 1 July 2025 to 30 June 2026 [>](#)

Check the fuel tax credit rates for business from 1 July 2025 to 30 June 2026.

### From 1 July 2024 to 30 June 2025 [>](#)

Check the fuel tax credit rates for business from 1 July 2024 to 30 June 2025.

### From 1 July 2023 to 30 June 2024 [>](#)

Check the fuel tax credit rates for businesses from 1 July 2023 to

### From 1 July 2022 to 30 June 2023



Check the fuel tax credit rates for businesses from 1 July 2022 to 30 June 2023.

### From 1 July 2021



Check the fuel tax credit rates for businesses from 1 July 2021 to 30 June 2022.

QC 44494

## From 1 July 2025 to 30 June 2026

Check the fuel tax credit rates for business from 1 July 2025 to 30 June 2026.

Last updated 28 April 2026



### Fuel tax credit rates change

The reduced fuel tax credit rates in Table 1 reflect the recent 60.9% reduction to fuel excise duty and the setting of the road user charge to zero. These changes apply from 1 April to 30 June 2026.

## Fuel tax credit rates

You need to use the rate that applies on the date you acquired the fuel.

Use the [fuel tax credit calculator](#) to easily work out the amount to report on your business activity statement (BAS).

The following tables contain the fuel tax credit rates for businesses from:

- [Table 1: From 1 April to 30 June 2026](#)
- [Table 2: From 2 February 2026 to 31 March 2026](#)
- [Table 3: From 4 August 2025 to 1 February 2026](#)
- [Table 4: From 1 July 2025 to 3 August 2025.](#)

**Table 1: Rates for fuel acquired from 1 April to 30 June 2026**

Eligible fuel type	Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a> )	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a> )
<a href="#">Liquid fuels</a> – for example, diesel or petrol <b>Unit:</b> cents per litre	20.6 (see <a href="#">note 5</a> )	20.6
<a href="#">Blended fuels:</a> B5, B20, E10 <b>Unit:</b> cents per litre	20.6 (see <a href="#">note 5</a> )	20.6
Blended fuel: E85 <b>Unit:</b> cents per litre	8.870 (see <a href="#">note 5</a> )	8.870
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) <b>Unit:</b> cents per litre	6.7(see <a href="#">note 5</a> )	6.7
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) <b>Unit:</b> cents per kilogram	14.1 (see <a href="#">note 5</a> )	14.1
B100 <b>Unit:</b> cents per litre	6.8 (see <a href="#">note 5</a> )	6.8

**Table 2: Rates for fuel acquired from 2 February 2026 to 31 March 2026**

Eligible fuel type	Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a> )	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a> )
<a href="#">Liquid fuels</a> – for example, diesel or petrol <b>Unit:</b> cents per litre	20.2 (see <a href="#">note 3</a> )	52.6
<a href="#">Blended fuels:</a> B5, B20, E10 <b>Unit:</b> cents per litre	20.2 (see <a href="#">note 3</a> )	52.6
Blended fuel: E85 <b>Unit:</b> cents per litre	0 (see <a href="#">note 3</a> )	22.510
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) <b>Unit:</b> cents per litre	0 (see <a href="#">note 3</a> )	17.2
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) <b>Unit:</b> cents per kilogram	0 (see <a href="#">note 4</a> )	36.0
B100 <b>Unit:</b> cents per litre	0 (see <a href="#">note 3</a> )	17.5

**Table 3: Rates for fuel acquired from 4 August 2025 to 1 February 2026**

Eligible fuel type	Used in heavy vehicles <a href="#">for travelling on</a>	All other business uses (including to power auxiliary
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	<a href="#">public roads</a> (see <a href="#">note 1</a> )	<b>equipment of a heavy vehicle</b> (see <a href="#">note 2</a> )
<a href="#">Liquid fuels</a> – for example, diesel or petrol <b>Unit:</b> cents per litre	19.2 (see <a href="#">note 3</a> )	51.6
<a href="#">Blended fuels:</a> B5, B20, E10 <b>Unit:</b> cents per litre	19.2 (see <a href="#">note 3</a> )	51.6
Blended fuel: E85 <b>Unit:</b> cents per litre	0 (see <a href="#">note 3</a> )	22.105
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) <b>Unit:</b> cents per litre	0 (see <a href="#">note 3</a> )	16.9
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) <b>Unit:</b> cents per kilogram	0 (see <a href="#">note 4</a> )	35.4
B100 <b>Unit:</b> cents per litre	0 (see <a href="#">note 3</a> )	17.2

**Table 4: Rates for fuel acquired from 1 July 2025 to 3 August 2025**

<b>Eligible fuel type</b>	<b>Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a>)</b>	<b>All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a>)</b>
<a href="#">Liquid fuels</a> – for example, diesel or	18.4 (see <a href="#">note 3</a> )	50.8

petrol <b>Unit:</b> cents per litre		
<a href="#">Blended fuels</a> : B5, B20, E10 <b>Unit:</b> cents per litre	18.4 (see <a href="#">note 3</a> )	50.8
Blended fuel: E85 <b>Unit:</b> cents per litre	0 (see <a href="#">note 3</a> )	21.73
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) <b>Unit:</b> cents per litre	0 (see <a href="#">note 3</a> )	16.6
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) <b>Unit:</b> cents per kilogram	0 (see <a href="#">note 4</a> )	34.8
B100 <b>Unit:</b> cents per litre	0 (see <a href="#">note 3</a> )	16.9

**Note 1:** From 1 November 2019, this rate includes fuel used to power passenger air-conditioning of buses and coaches.

**Note 2:** Claims for [packaging or supplying fuel](#) can use the '[all other business uses](#)' rate for the appropriate eligible fuel type.

**Note 3:** Fuel tax credit rates change for liquid fuels used in a heavy vehicle for travelling on a public road due to changes in the road user charge, which increased by 6% each year over 3 years, as follows:

- 28.8 cents per litre in 2023–24
- 30.5 cents per litre in 2024–25
- 32.4 cents per litre in 2025–26.

Fuel tax credits are reduced to nil where the road user charge exceeds the fuel tax credit rate.

**Note 4:** Fuel tax credit rates change for gaseous fuels due to changes in the road user charge, which increased by 6% each year over 3 years, as follows:

- 38.5 cents per kilogram in 2023–24
- 40.8 cents per kilogram in 2024–25
- 43.2 cents per kilogram in 2025–26.

Fuel tax credits are reduced to nil where the road user charge exceeds the fuel tax credit rate.

**Note 5:** From 1 April to 30 June 2026, the road user charge was set to zero for 3 months.

QC 105117

## From 1 July 2024 to 30 June 2025

Check the fuel tax credit rates for business from 1 July 2024 to 30 June 2025.

**Last updated** 29 January 2025

### Fuel tax credit rates

You need to use the rate that applies on the date you acquired the fuel.

Use the [fuel tax credit calculator](#) to easily work out the amount to report on your business activity statement (BAS).

The following tables contain the fuel tax credit rates for businesses from:

- [Table 1 – 3 February 2025 to 30 June 2025](#)
- [Table 2 – 5 August 2024 to 2 February 2025](#)
- [Table 3 – 1 July 2024 to 4 August 2024](#)

**Table 1: Rates for fuel acquired from 3 February 2025 to 30 June 2025**

Eligible fuel type	Used in heavy vehicles <a href="#">for</a>	All other business uses (including to
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	<a href="#">travelling on public roads</a> (see <a href="#">note 1</a> )	power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a> )
<a href="#">Liquid fuels</a> – for example, diesel or petrol Unit: cents per litre	20.3 (see <a href="#">note 3</a> )	50.8
<a href="#">Blended fuels</a> : B5, B20, E10 Unit: cents per litre	20.3 (see <a href="#">note 3</a> )	50.8
Blended fuel: E85 Unit: cents per litre	0 (see <a href="#">note 3</a> )	21.73
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) Unit: cents per litre	0 (see <a href="#">note 3</a> )	16.6
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) Unit: cents per kilogram	0 (see <a href="#">note 4</a> )	34.8
B100 Unit: cents per litre	0 (see <a href="#">note 3</a> )	15.2

**Table 2: Rates for fuel acquired from 5 August 2024 to 2 February 2025**

<b>Eligible fuel type</b>	<b>Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a>)</b>	<b>All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a>)</b>
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<a href="#">Liquid fuels</a> – for example, diesel or petrol Unit: cents per litre	20.1 (see <a href="#">note 3</a> )	50.6
<a href="#">Blended fuels</a> : B5, B20, E10 Unit: cents per litre	20.1 (see <a href="#">note 3</a> )	50.6
Blended fuel: E85 Unit: cents per litre	0 (see <a href="#">note 3</a> )	21.7
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) Unit: cents per litre	0 (see <a href="#">note 3</a> )	16.5
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) Unit: cents per kilogram	0 (see <a href="#">note 4</a> )	34.7
B100 Unit: cents per litre	0 (see <a href="#">note 3</a> )	15.2

**Table 3: Rates for fuel acquired from 1 July 2024 to 4 August 2024**

<b>Eligible fuel type</b>	<b>Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a>)</b>	<b>All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a>)</b>
<a href="#">Liquid fuels</a> – for example, diesel or petrol Unit: cents per litre	19.1 (see <a href="#">note 3</a> )	49.6

<a href="#">Blended fuels</a> : B5, B20, E10 Unit: cents per litre	19.1 (see <a href="#">note 3</a> )	49.6
Blended fuel: E85 Unit: cents per litre	0 (see <a href="#">note 3</a> )	21.295
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) Unit: cents per litre	0 (see <a href="#">note 3</a> )	16.2
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) Unit: cents per kilogram	0 (see <a href="#">note 4</a> )	34.0
B100 Unit: cents per litre	0 (see <a href="#">note 3</a> )	14.9

**Note 1:** From 1 November 2019, this rate includes fuel used to power passenger air-conditioning of buses and coaches.

**Note 2:** Claims for [packaging or supplying fuel](#) can use the '[all other business uses](#)' rate for the appropriate eligible fuel type.

**Note 3:** Fuel tax credit rates change for liquid fuels used in a heavy vehicle for travelling on a public road due to changes in the road user charge, which increases by 6% each year over 3 years, from:

- 28.8 cents per litre in 2023–24, to
- 30.5 cents per litre in 2024–25, and to
- 32.4 cents per litre in 2025–26.

Fuel tax credits are reduced to nil where the road user charge exceeds the fuel tax credit rate.

**Note 4:** Fuel tax credit rates change for gaseous fuels due to changes in the road user charge, which increases by 6% each year over 3 years, from:

- 38.5 cents per kilogram in 2023–24, to

- 40.8 cents per kilogram in 2024–25, and to
- 43.2 cents per kilogram in 2025–26.

Currently, the road user charge reduces fuel tax credits for gaseous fuels to nil.

QC 102637

## From 1 July 2023 to 30 June 2024

Check the fuel tax credit rates for businesses from 1 July 2023 to 30 June 2024.

Last updated 27 June 2024

### Fuel tax credit rates

You need to use the rate that applies on the date you acquired the fuel.

Use the [fuel tax credit calculator](#) to easily work out the amount to report on your business activity statement (BAS).

**Table 1: Rates for fuel acquired from 5 February 2024 to 30 June 2024**

Eligible fuel type	Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a> )	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a> )
<a href="#">Liquid fuels</a> – for example, diesel or petrol	20.8(see <a href="#">note 3</a> )	49.6

<b>Unit: cents per litre</b>		
<b><u>Blended fuels: B5, B20, E10</u></b>  <b>Unit: cents per litre</b>	20.8(see <a href="#">note 3</a> )	49.6
<b>Blended fuel: E85</b>  <b>Unit: cents per litre</b>	0	21.295
<b>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>)</b>  <b>Unit: cents per litre</b>	0	16.2
<b>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</b>  <b>Unit: cents per kilogram</b>	0 (see <a href="#">note 4</a> )	34.0
<b>B100</b>  <b>Unit: cents per litre</b>	0	13.2

**Table 2: Rates for fuel acquired from 1 August 2023 to 4 February 2024**

<b>Eligible fuel type</b>	<b>Used in heavy vehicles <a href="#">for</a></b>	<b>All other business uses (including to power auxiliary</b>
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	<a href="#">travelling on public roads</a> (see <a href="#">note 1</a> )	<b>equipment of a heavy vehicle</b> (see <a href="#">note 2</a> )
<a href="#">Liquid fuels</a> – for example, diesel or petrol  Unit: cents per litre	20.0 (see <a href="#">note 3</a> )	48.8
<a href="#">Blended fuels: B5, B20, E10</a>  Unit: cents per litre	20.0(see <a href="#">note 3</a> )	48.8
<b>Blended fuel: E85</b>  Unit: cents per litre	0	20.92
<b>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>)</b>  Unit: cents per litre	0	15.9
<b>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</b>  Unit: cents per kilogram	0 (see <a href="#">note 4</a> )	33.4
<b>B100</b>	0	13.0

Unit: cents per litre		
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**Table 3: Rates for fuel acquired from 1 July 2023 to 31 July 2023**

Eligible fuel type	Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a> )	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a> )
<a href="#">Liquid fuels</a> – for example, diesel or petrol  Unit: cents per litre	18.9 (see <a href="#">note 3</a> )	47.7
<a href="#">Blended fuels: B5, B20, E10</a>  Unit: cents per litre	18.9 (see <a href="#">note 3</a> )	47.7
Blended fuel: E85  Unit: cents per litre	0	20.415
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> )  Unit: cents per litre	0	15.6
Liquefied natural gas (LNG) or compressed	0 (see <a href="#">note 4</a> )	32.7

natural gas (CNG) ( <a href="#">duty paid</a> )		
Unit: cents per kilogram		
B100	0	12.7
Unit: cents per litre		

**Note 1:** From 1 November 2019, this rate includes fuel used to power passenger air-conditioning of buses and coaches.

**Note 2:** Claims for [packaging or supplying fuel](#) can use the '[all other business uses](#)' rate for the appropriate eligible fuel type.

**Note 3:** Fuel tax credit rates change for fuel used in a heavy vehicle for travelling on a public road due to changes in the road user charge. The heavy vehicle road user charge will increase by 6% each year over 3 years from 28.8 cents per litre for petrol and diesel in 2023–24, to 30.5 cents per litre in 2024–25 and to 32.4 cents per litre in 2025–26.

**Note 4:** The road user charge rate for gaseous fuels per kilo gram rate will increase from 38.5 cents per kilogram in 2023–24, to 40.8 cents per kilogram in 2024–25, and to 43.2 cents per kilogram in 2025–26. Currently, the road user charge reduces fuel tax credits for gaseous fuels to nil.

QC 72768

## From 1 July 2022 to 30 June 2023

Check the fuel tax credit rates for businesses from 1 July 2022 to 30 June 2023.

Last updated 27 June 2024

## Fuel tax credit rates

You need to use the rate that applies on the date you acquired the fuel.

- [Table 1 – 1 February 2023 to 30 June 2023](#)
- [Table 2 – 29 September 2022 to 31 January 2023](#)
- [Table 3 – 1 August 2022 to 28 September 2022](#)
- [Table 4 – 1 July 2022 to 31 July 2022](#)

Use the [fuel tax credit calculator](#) to easily work out the amount to report on your business activity statement (BAS).

**Table 1: Rates for fuel acquired from 1 February 2023 to 30 June 2023**

Eligible fuel type	Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a> )	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a> )
<a href="#">Liquid fuels</a> – for example, diesel or petrol  Unit: cents per litre	20.5	47.7
<a href="#">Blended fuels: B5, B20, E10</a>  Unit: cents per litre	20.5	47.7
Blended fuel: E85  Unit: cents per litre	0	20.415

<b>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>)</b>  <b>Unit: cents per litre</b>	0	15.6
<b>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</b>  <b>Unit: cents per kilogram</b>	0	32.7
<b>B100</b>  <b>Unit: cents per litre</b>	0	11.1

**Table 2: Rates for fuel acquired from 29 September 2022 to 31 January 2023**

<b>Eligible fuel type</b>	<b>Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a>)</b>	<b>All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a>)</b>
<b><a href="#">Liquid fuels</a> – for example, diesel or petrol</b>  <b>Unit: cents per litre</b>	18.8	46.0
<b><a href="#">Blended fuels</a>: B5, B20, E10</b>	18.8	46.0

<b>Unit: cents per litre</b>		
<b>Blended fuel: E85</b>  <b>Unit: cents per litre</b>	0	19.735
<b>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>)</b>  <b>Unit: cents per litre</b>	0	15.0
<b>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</b>  <b>Unit: cents per kilogram</b>	0	31.5
<b>B100</b>  <b>Unit: cents per litre</b>	0	10.7

**Table 3: Rates for fuel acquired from 1 August 2022 to 28 September 2022**

<b>Eligible fuel type</b>	<b>Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a>)</b>	<b>All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a>)</b>

<p><u>Liquid fuels</u> – for example, diesel or petrol</p> <p>Unit: cents per litre</p>	0 (see <a href="#">note 3</a> )	23.0
<p><u>Blended fuels</u>: B5, B20, E10</p> <p>Unit: cents per litre</p>	0 (see <a href="#">note 3</a> )	23.0
<p>Blended fuel: E85</p> <p>Unit: cents per litre</p>	0	9.825
<p>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>)</p> <p>Unit: cents per litre</p>	0	7.5
<p>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</p> <p>Unit: cents per kilogram</p>	0	15.8
<p>B100</p> <p>Unit: cents per litre</p>	0	5.4

**Table 4: Rates for fuel acquired from 1 July 2022 to 31 July 2022**

Eligible fuel type	Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a> )	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a> )
<p><a href="#">Liquid fuels</a> – for example, diesel or petrol</p> <p>Unit: cents per litre</p>	0 (see <a href="#">note 3</a> )	22.1
<p><a href="#">Blended fuels</a>: B5, B20, E10</p> <p>Unit: cents per litre</p>	0 (see <a href="#">note 3</a> )	22.1
<p>Blended fuel: E85</p> <p>Unit: cents per litre</p>	0	9.435
<p>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>)</p> <p>Unit: cents per litre</p>	0	7.2
<p>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</p>	0	15.2

<b>Unit: cents per kilogram</b>		
<b>B100</b>	0	5.2
<b>Unit: cents per litre</b>		

**Note 1:** From 1 November 2019, this rate includes fuel used to power passenger air-conditioning of buses and coaches.

**Note 2:** Claims for [packaging or supplying fuel](#) can use the '[all other business uses](#)' rate for the appropriate eligible fuel type.

**Note 3:** From 30 March 2022 until 28 September 2022, businesses using fuel in heavy vehicles for travelling on public roads cannot claim fuel tax credits as the road user charge (RUC) exceeded the excise duty paid.

QC 69964

## From 1 July 2021 to 30 June 2022

Check the fuel tax credit rates for businesses from 1 July 2021 to 30 June 2022.

**Last updated** 27 June 2024

### Fuel tax credit rates

The following tables contain the fuel tax credit rates for businesses from 1 July 2021 to 30 June 2022.

Use the [fuel tax credit calculator](#) to easily work out the fuel tax credit amount to report on your business activity statement (BAS).

**Table 1: Rates for fuel acquired from 30 March 2022 to 30 June 2022**

Eligible fuel type	Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a> )	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a> )
<p><a href="#">Liquid fuels</a> – for example, diesel or petrol</p> <p>Unit: cents per litre</p>	0 (see <a href="#">note 3</a> )	22.1
<p><a href="#">Blended fuels: B5, B20, E10</a></p> <p>Unit: cents per litre</p>	0 (see <a href="#">note 3</a> )	22.1
<p>Blended fuel: E85</p> <p>Unit: cents per litre</p>	0	9.435
<p>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>)</p> <p>Unit: cents per litre</p>	0	7.2
<p>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</p>	0	15.2

<b>Unit: cents per kilogram</b>		
<b>B100</b>	0	4.4
<b>Unit: cents per litre</b>		

**Table 2: Rates for fuel acquired from 1 February 2022 to 29 March 2022**

<b>Eligible fuel type</b>	<b>Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a>)</b>	<b>All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a>)</b>
<a href="#">Liquid fuels</a> – for example, diesel or petrol  <b>Unit: cents per litre</b>	17.8	44.2
<a href="#">Blended fuels: B5, B20, E10</a>  <b>Unit: cents per litre</b>	17.8	44.2
<b>Blended fuel: E85</b>  <b>Unit: cents per litre</b>	0	18.955
<b>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>)</b>	0	14.4

<b>Unit: cents per litre</b>		
<b>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</b>	0	30.3
<b>Unit: cents per kilogram</b>		
<b>B100</b>	0	8.8
<b>Unit: cents per litre</b>		

**Table 3: Rates for fuel acquired from 2 August 2021 to 31 January 2022**

<b>Eligible fuel type</b>	<b>Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a>)</b>	<b>All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a>)</b>
<b><a href="#">Liquid fuels</a> – for example, diesel or petrol</b>	16.9	43.3
<b>Unit: cents per litre</b>		
<b><a href="#">Blended fuels</a>: B5, B20, E10</b>	16.9	43.3
<b>Unit: cents per litre</b>		

<b>Blended fuel: E85</b>  <b>Unit: cents per litre</b>	0	18.565
<b>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>)</b>  <b>Unit: cents per litre</b>	0	14.1
<b>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</b>  <b>Unit: cents per kilogram</b>	0	29.7
<b>B100</b>  <b>Unit: cents per litre</b>	0	8.7

**Table 4: Rates for fuel acquired from 1 July 2021 to 1 August 2021**

<b>Eligible fuel type</b>	<b>Used in heavy vehicles <a href="#">for travelling on public roads</a> (see <a href="#">note 1</a>)</b>	<b>All other business uses (including to power auxiliary equipment of a heavy vehicle) (see <a href="#">note 2</a>)</b>
<b><a href="#">Liquid fuels</a> – for example, diesel or petrol</b>	16.3	42.7

<b>Unit: cents per litre</b>		
<a href="#">Blended fuels: B5, B20, E10</a> <b>Unit: cents per litre</b>	16.3	42.7
<b>Blended fuel: E85</b> <b>Unit: cents per litre</b>	0	18.305
<b>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>)</b> <b>Unit: cents per litre</b>	0	13.9
<b>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</b> <b>Unit: cents per kilogram</b>	0	29.3
<b>B100</b> <b>Unit: cents per litre</b>	0	8.5

**Note 1:** From 1 November 2019, this rate includes fuel used to power passenger air-conditioning of buses and coaches.

**Note 2:** Claims for [packaging or supplying fuel](#) can use the '[all other business uses](#)' rate for the appropriate eligible fuel type.

**Note 3:** From 30 March 2022 until 28 September 2022, businesses using fuel in heavy vehicles for travelling on public roads will not be able to claim fuel tax credits as the road user charge (RUC) exceeds the excise duty paid.

QC 65971

## Eligibility

Check your eligibility to claim fuel tax credits for fuel acquired and used in your business activities.

**Last updated** 3 April 2017

To make a claim for fuel tax credits you must be registered for:

- GST when you acquired the fuel
- fuel tax credits when you lodge the claim.

You can claim fuel tax credits for eligible fuel you acquired, manufactured or imported and use in your business.

The Fuel tax credit eligibility tool can help you work out which of your business activities are eligible.

**Next step:**

[Work out your eligibility for fuel tax credits](#)

**See also:**

- [Eligible fuels](#)
- [Eligible activities](#)
- [Ineligible fuels and activities](#)

**Eligible fuels**



Find out which liquid or gaseous fuels are eligible for claiming fuel tax credits

## Eligible activities

You can claim fuel tax credits for any eligible fuel you acquired, manufactured or imported and used in your business.

## Ineligible fuels and activities

Find out which fuels and activities are not eligible for claiming fuel tax credits.

QC 44501

## Eligible fuels

Find out which liquid or gaseous fuels are eligible for claiming fuel tax credits.

Last updated 2 May 2023

## Fuels eligible for fuel tax credits

To be eligible for claiming fuel tax credits, a fuel must be taxable. That is, fuel tax (excise or customs duty) must be paid on it.

You can use our [Fuel tax credit eligibility tool](#) to check if your fuel – and activities – are eligible.

See when you can claim fuel tax credits for [liquid fuels](#) and [gaseous fuels](#).

## Liquid fuels

Eligible liquid fuels include:

- Petrol – for example, unleaded, premium unleaded and high octane
- diesel

- other fuels such as
  - fuel oil – a heavier petroleum product used in industrial furnaces, ships and locomotives
  - kerosene
  - mineral turpentine
  - white spirit
  - toluene
  - heating oil
  - some solvents.

You can claim fuel tax credits for [fuel blends](#). The rate you can claim depends on the amount of biodiesel or ethanol in each blend.

For some business activities (for example, packaging or [fuel used for domestic home heating](#)), you can only claim for certain taxable fuels.

## Fuel used in aircraft

You cannot claim fuel tax credits for [aviation fuels](#) (aviation gasoline and aviation kerosene).

However, if you use diesel or petrol in an aircraft as part of your business activities, there may be circumstances where you can claim fuel tax credits. For example, if you are registered for GST and can provide details that the fuel was not entered into home consumption as fuel for use in an aircraft at the time of purchase, then you're likely entitled to claim.

If you are unsure whether you can claim fuel tax credits for fuel used in your aircraft, you can [phone us](#).

## Gaseous fuels

You may be able to claim fuel tax credits for eligible [gaseous fuels](#) used in your business activities.

Gaseous fuels are:

- liquefied petroleum gas (LPG)

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

Gaseous fuels are sold as either:

- transport gaseous fuels inclusive of excise or customs duty in the price (duty paid)
- non-transport gaseous fuels exclusive of excise or customs duty in the price (not duty paid).

## **Transport gaseous fuels (duty paid)**

You can claim fuel tax credits on transport gaseous fuels because duty has been paid on them.

Transport gaseous fuels include:

- LPG or LNG intended for use in an internal combustion engine of a motor vehicle or vessel (boat), either directly or by filling another tank connected to such an engine
- CNG that is imported or compressed for use as a fuel in a motor vehicle
- all gaseous fuels for mixed use (that is, both transport and non-transport use) or when the end use is unknown.

Transport gaseous fuels are not limited to use in transport activities. They can also be used in [all other business activities](#) that are undertaken off a public road.

When claiming fuel tax credits for gaseous fuels, you need to keep records to substantiate that fuel tax (excise duty) has been paid on the fuel.

## **Non-transport gaseous fuels (not duty paid)**

Non-transport gaseous fuels that are not duty paid are not eligible for fuel tax credits. In other words, you can't claim fuel tax credits for them.

Non-transport gaseous fuels include:

- LPG and LNG delivered only for use other than in an internal combustion engine of a motor vehicle or vessel (for example, in residential heating or burner applications)

- LPG delivered for use in forklifts
- CNG imported or compressed only for use in forklifts or not for use as a fuel in a motor vehicle
- CNG compressed at a residential premises (including for use in a motor vehicle) using equipment capable of compression at a rate not more than 10kg of natural gas per hour and not for sale.

If you have been supplied bulk non-transport LPG that hasn't had excise or customs duty paid on it (such as a delivery of containers of 210 kg capacity or more) the tax invoice will include the following:

*'Not to be used, or supplied, for transport use. Penalties apply.'*

A supplier does not need to supply a notice when the LPG is supplied:

- in or into a container of 210 kgs capacity or less
- to residential premises and is not for business use.

### **Example: LPG supplied for use in agriculture**

Paul owns a farm and purchases LPG to dry his grain. The fuel invoice does not include the notice 'Not to be used, or supplied, for transport use. Penalties apply'.

Paul purchases LPG in containers less than 210 kg and is unsure if the fuel was supplied to him inclusive of duty.

Paul contacts the fuel supplier to clarify. The fuel supplier confirms the fuel was supplied exclusive of duty.

Paul is not entitled to claim fuel tax credits for the use of the LPG in his business activities.

QC 44502

## **Eligible activities**

You can claim fuel tax credits for any eligible fuel you acquired, manufactured or imported and used in your

business.

Last updated 3 April 2017

**Find out about:**

- [Road transport](#)
- [All other business uses](#)
- [Packaging or supplying fuel](#)

**See also:**

- Use our [Fuel tax credit eligibility tool](#) to work out if you're eligible to claim

## Road transport

Claim fuel tax credits for fuel used in heavy vehicles including heavy emergency vehicles, travelling on public roads.

## All other business uses

Examples of other business activities you may be able to claim fuel tax credits for.

## Packaging or supplying fuel

You can claim fuel tax credits if you package or supply liquid and gaseous fuels when you meet certain requirements.

QC 44505

## Road transport

Claim fuel tax credits for fuel used in heavy vehicles including heavy emergency vehicles, travelling on public

roads.

**Last updated** 30 October 2019

You can claim fuel tax credits for eligible fuels you use in heavy vehicles, including heavy emergency vehicles, travelling on public roads if the vehicle meets **all** the following conditions:

- It is used in carrying on a business.
- It has a gross vehicle mass (GVM) greater than 4.5 tonnes – diesel vehicles acquired before 1 July 2006 can equal 4.5 tonnes.

Depending on your circumstances, you may also need to meet an environmental criterion for heavy diesel vehicles if they were manufactured before 1 January 1996.

The fuel tax credit rate you use depends on when you acquired the fuel and whether the fuel was used in the heavy vehicle, either:

- for travelling on public roads, which includes all aspects of the vehicle's function that are for the vehicle's operation, such as the use of lights, brakes, power-steering, windscreen wipers when travelling. 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.
- to power the auxiliary equipment of the heavy vehicle.

If your activity is not listed here, such as fuel used in vehicles on private roads or on work sites, it may be eligible under another business activity with a different fuel tax credit rate.

**Next step:**

- Use our [Fuel tax credit eligibility tool](#) to work out if you're eligible to claim

**See also:**

- [Heavy vehicles](#) (includes information on the environmental criteria and powering auxiliary equipment)
- [All other business uses](#)

QC 44506

## All other business uses

Examples of other business activities you may be able to claim fuel tax credits for.

**Last updated** 4 September 2024

## When you can claim fuel tax credits

You can claim fuel tax credits for eligible fuels you use in eligible business activities:

- on private roads
- off public roads
- for non-fuel uses.

Fuels used in light vehicles are only eligible when used on private roads and off public roads. You can't claim fuel tax credits for fuel used in light vehicles on public roads.

## Check if you're eligible for fuel tax credits

You can use our [fuel tax credit eligibility tool](#) to easily work out if:

- you're eligible to claim fuel tax credits
- the fuels you're claiming for are eligible
- the business activities you're claiming for are eligible.

## Examples of business activities

The following are examples of business activities (this is not a complete list):

- agriculture
- fishing
- forestry

- mining
- marine and rail transport – information on [Bunker fuels and commercial shipping](#) is also available
- nursing and medical services
- burner applications
- electricity generation by commercial generator plant, stationary generator or a portable generator
- construction
- manufacturing
- wholesale/retail
- property management
- landscaping including lawn mowing
- dredging
- panel beating
- greenhouse heating – see [Fuels not used in an internal combustion engine](#)
- cement kilns
- quarrying
- industrial furnaces
- non-fuel uses, including:
  - fuel you use to clean machinery parts or drums
  - diesel you spray directly onto a road as a sealant
  - fuel you use as a mould release
  - fuel you use as an input or ingredient – for example, printer inks, paint and adhesives.

We may issue a determination that a blend of a fuel with a non-fuel product doesn't constitute a fuel. If your blend is subject to such a determination, you may be entitled to fuel tax credits for the fuel component you use in making that blend.

For more information, see [When a blend is no longer considered fuel](#).

QC 44507

## Packaging or supplying fuel

You can claim fuel tax credits if you package or supply liquid and gaseous fuels when you meet certain requirements.

**Last updated** 3 April 2017

### Find out about:

- [Packaging liquid fuels](#)
- [Packaging and supplying transport LPG \(duty paid\)](#)
- [Supplying or distributing certain liquid fuels for domestic home heating](#)

### See also:

- Use our [Fuel tax credit eligibility tool](#) to work out if you're eligible to claim

## Packaging liquid fuels

You can claim fuel tax credits when you package certain eligible fuels in containers of 20 litres or less for use other than in an internal combustion engine.

Eligible fuels are:

- kerosene
- mineral turpentine
- white spirit
- liquid aromatic hydrocarbons (such as benzene, toluene, xylene)
- another petroleum product as defined in sub-item 10.28 of the Schedule to the *Excise Tariff Act 1921* (or its imported equivalent).

### See also:

- [Fuel not used in an internal combustion engine](#)

## **Packaging and supplying transport LPG (duty paid)**

You can claim fuel tax credits for transport LPG (duty paid) when you supply it in or into:

- cylinders of 210 kg capacity or less for a non-transport use
- tanks at residential premises for non-transport use at those premises.

You cannot claim fuel tax credits for non-transport LPG as no duty has been paid on it. You also:

- must not use or supply it for transport use
- cannot store it in the same tank as transport LPG unless you have an excise license allowing you to do so.

**See also:**

- [Gaseous fuels](#)

## **Supplying or distributing certain liquid fuels for domestic home heating**

You can claim fuel tax credits if you distribute heating oil or kerosene for residential heating - and you have a reasonable belief the fuel will only be used for domestic home heating.

If you supply heating oil or kerosene to businesses, they will be entitled to claim fuel tax credits.

**See also:**

- [Fuel sold for domestic home heating](#)

QC 44508

## **Ineligible fuels and activities**

Find out which fuels and activities are not eligible for claiming fuel tax credits.

**Last updated** 6 December 2022

## Ineligible fuels

Some fuels are not eligible for claiming fuel tax credits. These include:

- fuels that have no excise or customs duty paid on them, such as non-transport gaseous fuels
- aviation fuels (aviation gasoline and aviation kerosene).

Additives (for example, diesel exhaust fluids) are not taxable fuels and have no excise or customs duty paid on them. You're unable to claim fuel tax credits for these types of additives used in your vehicle.

## Ineligible activities

Ineligible activities for claiming fuel tax credits include:

- fuels you use in light vehicles of 4.5 tonnes GVM or less, travelling on public roads (for example, a car, small van, taxi or ride-sourcing services)
- fuel used for private purposes – including light vehicles (for example, utes)
- transport gaseous fuels used in a heavy vehicle which has a GVM greater than 4.5 tonnes for travelling on public roads
- fuel you acquired, but didn't use because it was lost, stolen or otherwise disposed of.
- fuel that had no excise or customs duty paid on it. For example, used oil that has only been subject to filtering and de-watering and used as fuel oil in burner applications is not eligible for fuel tax credits.

**Note:** You can claim for fuels you use for business activities in light vehicles travelling off public roads (such as work sites and mining sites) and private roads.

You can use our [Fuel tax credit eligibility tool](#) to check if your fuel and activities are eligible.

QC 44509

## Registering

Register your business for GST and fuel tax credits before claiming fuel tax credits on your BAS.

**Last updated** 3 April 2017

Before you can claim fuel tax credits, your business must be registered for both GST and fuel tax credits.

When you first register for fuel tax credits you will need to know the date you want your fuel tax credit registration to start – you can only claim fuel tax credits if you:

- are registered for GST at the time you acquired the fuel
- acquired the fuel within the last four years.

Before registering, you should check you're eligible to claim fuel tax credits.

**Work out if you're eligible to claim fuel tax credits**

If you are already registered for GST, you can add a registration for fuel tax credits any time without affecting your GST tax period – whether it is monthly, quarterly, or annual.

However, if you decide you want to access your fuel tax credits more frequently, this will also change your GST tax period and potentially impact on other reporting obligations. If you're unsure, we recommend you seek the advice of your tax or business adviser.

If your business changes or ceases, you should cancel your registration.

### Next steps:

- [Register for GST](#)
- [Register for fuel tax credits](#)

**See also:**

- [Options for reporting and paying GST](#)
- [Cancelling your registration](#)

QC 44510

## Working out your fuel tax credits

Keep records from the start of your business activity so you are ready to calculate and claim your fuel tax credits.

**Last updated** 6 July 2021

Before claiming fuel tax credits on your Business activity statement (BAS), you need to work out your credits and determine what records you need to keep.

The amount you can claim depends on:

- when you acquired the fuel
- what fuel you use
- the activity you use it for.

Separate calculations are required for the different fuel tax credit rates.

**Next step:**

- Use the [fuel tax credit calculator](#) online, to work out your fuel tax credits and get your claim right.

## Using the calculation worksheet

When using the [fuel tax credits calculation worksheet](#), follow the three steps below to work out your fuel tax credits.

- [Step 1: Work out the eligible quantity](#)
- [Step 2: Check which rate applies for the fuel](#)
- [Step 3: Work out the amount](#)

## Step 1: Work out the eligible quantity

Work out how much fuel (liquid or gaseous, measured in litres or kilograms) you acquired for each business activity, and how much is eligible for fuel tax credits.

Exclude any fuel:

- used in an ineligible activity – for example, in vehicles of 4.5 tonnes GVM or less travelling on public roads
- if the fuel tax credits have already been claimed earlier in the supply chain – for example, claimed by the packager
- used for private purposes
- you acquired, but didn't use because it was lost, stolen or otherwise disposed of.

You can use any apportionment method considered fair and reasonable for your circumstances to work out the quantity of fuel when claiming fuel tax credits.

Common methods to work out the eligible quantity of fuel are:


- constructive method
- deductive method
- percentage use method
- estimated use method.

Standard conversion rates for gaseous fuels are:

- 1 kg of LPG = 1.885 litres of LPG
- 1 mega-joule of CNG = 0.01893 kg of CNG.

**See also:**

- [Calculating eligible fuel quantities](#)
- [Practical Compliance Guidelines 2016/8](#) *Fuel tax credits – apportioning fuel for fuel tax credits*
- [Practical Compliance Guidelines 2016/11](#) *Fuel tax credits – apportioning taxable fuel used in a heavy vehicle with auxiliary equipment*

- [Fuel Tax Determination 2010/1](#) *Fuel tax: is apportionment used when determining total fuel tax credits in calculating the net fuel amount under section 60-5 of the Fuel Tax Act 2006*
- [Excise \(Mass of CNG\) Determination 2012 \(No. 1\)](#)  for approved methods to convert cubic metres or mega joules to kilograms.

## Step 2: Check which rate applies for the fuel

When calculating your fuel tax credits, including fuel used in heavy vehicles, you need to use the rate that applied when:

- you acquired the fuel
- you imported the fuel
- you entered the fuel for home consumption (into the Australian domestic market) if you manufactured the fuel.

**See also:**

- [Rates – business](#)

## Step 3: Work out the amount

Work out the amount of your fuel tax credits in dollars.

Do this by multiplying the eligible quantity of fuel by the relevant fuel tax credit rate when you acquired the fuel (step 1 × step 2). You must divide the result by 100 to convert it into dollars.

When you have worked out the amount for the relevant BAS period, add the dollar amounts, then claim the whole dollar amount by recording it at label **7D** on your BAS.

**Next step:**

- [Claiming fuel tax credits](#)

**Records you need to keep**



To work out your fuel tax credits you need to keep complete and

## Simplified fuel tax credits



You may be able to use simplified methods to keep records and calculate your fuel tax credit claim.

## Basic method for heavy vehicles



Use the basic method for heavy vehicles to calculate your fuel tax credits if you claim less than \$10,000 each year.

QC 44511

# Records you need to keep

To work out your fuel tax credits you need to keep complete and accurate records.

**Last updated** 22 February 2023

To work out your fuel tax credits accurately and support your claims, you need to keep complete and accurate records.

Keep records as soon as you start your business activity to help you calculate and claim correctly.

Your records must:

- show the amount of fuel acquired and used in your business and calculations
- be in writing, either electronically or on paper
- be in English or easily translated into English
- be kept for five years, although some records need to be kept longer.

If you claim less than \$10,000 in fuel tax credits each year, you can use the [simplified approach](#) to keep records and calculate your claim.

Keeping accurate records helps you to correctly claim all the fuel tax credits you are entitled to. If you can't support your claims with

adequate records, you may have to repay all or part of the fuel tax credits you have received. You may also incur penalties and interest charges.

The tables below provide examples of records to support your fuel tax credit claim and the additional [records you need to keep for heavy vehicle activities](#).

You will need to keep more than one of these record types to support your claims. For example, you will need to keep tax invoices to show when you acquired the fuel, copies of contracts to show the activities that the fuel was used in, as well as GPS data if using GPS in a heavy vehicle that operates on and off a public road.

**Table 1: Examples of records you need to keep (not exhaustive)**

<b>What your records need to show</b>	<b>Examples of records you can use</b>
You are carrying on a business	<ul style="list-style-type: none"> <li>• sales invoices</li> <li>• production records</li> <li>• contracts</li> <li>• driver logbooks</li> <li>• lease documents</li> </ul>
The type, date and quantity of fuel you acquired, manufactured or imported for your business activities	<ul style="list-style-type: none"> <li>• tax invoices</li> <li>• receipts</li> <li>• fuel card statements</li> <li>• fuel supplier statements</li> <li>• bank statements</li> <li>• manufacturing records</li> <li>• importation documents</li> </ul>
The business activities the fuel was used for	<ul style="list-style-type: none"> <li>• records of hire, lease or ownership of the vehicle or</li> </ul>

	<p>equipment and the date of acquisition or hire</p> <ul style="list-style-type: none"> <li>• vehicle or equipment use maintenance records</li> <li>• odometer readings</li> <li>• logbooks</li> <li>• worksheets showing work carried out</li> <li>• invoices you issued</li> <li>• sales and production records</li> <li>• work contracts</li> <li>• fuel issue records</li> </ul>
<p>How you separated fuel usage between eligible and ineligible activities and activities that attract different rates</p>	<ul style="list-style-type: none"> <li>• odometer readings</li> <li>• GPS data</li> <li>• fleet tracking telematics data</li> <li>• route distances</li> <li>• fuel usage reports and records</li> <li>• engine hours (run time compared with engagement time)</li> <li>• meter readings</li> <li>• logbooks</li> <li>• testing records that show fuel consumption rate and how you take external variables into account (for example, operator, climate, age of the vehicle)</li> </ul>
<p>How you categorise and classify different roads and areas if you use GPS technology</p>	<ul style="list-style-type: none"> <li>• GPS data</li> <li>• fleet tracking telematics data</li> <li>• details and location data if source documentation relied</li> </ul>

	<p>on maps or land titles</p> <ul style="list-style-type: none"> <li>• details of how and what you classify as public roads and roads other than public roads (including supporting evidence)</li> <li>• how you record idling time and supporting evidence</li> <li>• details of any formulas or assumptions used to establish data, methods or calculations</li> <li>• reports generated showing kilometres travelled, locations, vehicle details and dates</li> </ul>
That you used the correct fuel tax credit rate when calculating your claim	<ul style="list-style-type: none"> <li>• records or screen shots from the ATO fuel tax credit calculator</li> <li>• calculation worksheets</li> <li>• records from another system you use</li> </ul>

**Table 2: Record keeping for heavy vehicle activities**

<b>Heavy vehicles (more than 4.5 tonnes GVM)</b>	<b>Activity</b>	<b>Examples of records you may need to keep</b>
Garbage truck, tip truck, refrigeration truck	Fuel for travelling on public roads to work site or on route	<p>General odometer readings (e.g. servicing)</p> <p>Route distances</p> <p>Fuel purchases/issues</p>
Auxiliary equipment used	Bin lifting and compaction	See <a href="#">PCG 2016/11</a> for acceptable

<p>while the heavy vehicle is travelling on public roads – for example, a garbage truck, concrete truck, refrigeration truck</p>	<p>mechanism of a garbage truck</p> <p>Mixing barrel on a concrete truck</p> <p>Refrigeration unit of a truck</p>	<p>percentages</p> <p>Evidence to support any fair and reasonable method of apportionment of the fuel</p>
<p>Street sweeper/ water truck travelling</p>	<p>Fuel for travelling on public roads to and from work site</p>	<p>General odometer readings (e.g. servicing)</p> <p>Route distances</p> <p>Fuel purchases/issues</p>
<p>Street sweeper/ water truck doing maintenance</p>	<p>Undertaking road maintenance</p>	<p>Specific records (or percentages based on previous actual records) of fuel used in specific work activities</p>
<p>Auxiliary equipment of a heavy vehicle used while the vehicle is not travelling on public roads</p>	<p>Truck mounted drill at a building construction site or a water tanker while spraying off-road</p>	<p>Specific records (or percentages based on previous actual records) of fuel used in specific work activities</p>
<p>Environmental criteria records for heavy diesel vehicles manufactured before 1 January 1996</p>	<p>Vehicle used on a public road</p>	<p>Maintenance records including;</p> <ul style="list-style-type: none"> <li>• receipts or dockets for oil and replacement parts</li> <li>• mechanical invoices for servicing/repairs</li> <li>• maintenance schedule documentation</li> <li>• a DT80 test report from a registered test facility</li> </ul>

		<ul style="list-style-type: none"><li>• a membership certificate or equivalent from an accredited audited maintenance program.</li></ul>
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For more information for apportioning fuel for fuel tax credits is available in the [Practical Compliance Guidelines 2016/8](#). It provides examples of acceptable methodologies for apportioning taxable fuel.

QC 44516

## Simplified fuel tax credits

You may be able to use simplified methods to keep records and calculate your fuel tax credit claim.

**Last updated** 6 July 2021

You may be able to use simplified methods to keep records and calculate your fuel tax credit claim. You'll need to be registered for and eligible to claim fuel tax credits.

If you are a farmer and your business or residential address is in one of the identified impacted postcodes, **and** you have a lodgment and payment deferral for that period, you may be able to use the simplified methods for calculating fuel tax credits, regardless of the amount you claim each year.

If you are unsure whether you fall within an impacted postcode or are entitled to claim using the simplified method, phone us on **1800 806 218**.

**See also:**

- [Fuel tax credits – business](#)

## Simplified methods for claims less than \$10,000 each year

If you claim less than \$10,000 in fuel tax credits each year, you can use one or more of the following simplified methods:

- [Basic method for heavy vehicles](#)
- [Use the rate that applies at the end of the BAS period](#)
- [Work out your litres](#)
- [Simplified record keeping](#)

You can choose to use or stop using these methods at any time.

## Basic method for heavy vehicles

You can use the basic method for heavy vehicles to calculate fuel tax credits for diesel used in heavy vehicles.

This method makes it easier to work out your on and off public road use. All you need is the distance you've travelled on public roads and the amount of eligible diesel you've acquired for use in the heavy vehicle for the tax period to use the method.

You can use this method for all diesel acquired on or after 1 October 2020.

### Next step:

- [Basic method for heavy vehicles](#)

### See also:

- [PCG 2021/2 Fuel tax credits – basic method for heavy vehicles](#)

## Use the rate that applies at the end of the BAS period

When there is a change of rate during the business activity statement (BAS) period (for example, in February and August), you can calculate your fuel tax credit claim by using the rate that applies at the end of the period.

You don't need to split your fuel purchases during the period and use two different rates. Simply total your litres for the period and use the rate that is current on the last day of the BAS period to work out your claim.

You can use this method for all BAS periods ending on or after 31 March 2016.

**See also:**

- [Fuel tax credit calculator](#)
- [Rates – business](#)

## Work out your litres

To work out the quantity of fuel you purchased in a tax period, you can simply use the total cost of fuel you purchased in the BAS period, divided by the average price per litre for the BAS period.

Calculate your litres by:

- Litres = total cost of fuel purchased ÷ average price of fuel

You can use this method for all BAS periods ending on or after 31 March 2016.

**Next steps:**

- [Find the average weekly retail fuel price for your area](#) 
- [Fuel tax credit calculator](#) – to calculate your claim

**See also:**

- [Rates – business](#)
- [PCG 2016/2 Fuel tax credits – practical compliance methods for small claimants](#)
- [PCG 2019/2 Fuel tax credits – practical compliance methods for farmers in disaster affected areas](#)

## Simplified record keeping

You can use the following records to substantiate claims of less than \$10,000 per year:

- Contractor statements – where an amount for fuel used in the performance of services is deducted from the amount payable for the services.
- Financial institution statements (such as business or personal credit or debit accounts) – where only the dollar amount is displayed on the statement.
- Point-of-sale dockets – where the docket either does not itemise the quantity of fuel dispensed or the quantity is illegible.

- Fuel supplier statements or invoices – where only the dollar amount is displayed on the statement.

You can use these records if you can:

- show the quantity of fuel was used in your business during the period, for example by reference to the type of vehicles and equipment used in the business
- reasonably demonstrate (if the relevant record is lost) by reference to records from prior or later periods, the quantity of fuel was used in your business.

You can use this method for all your past and future BAS periods.

If you are a farmer impacted by a natural disaster, and you do not have records to substantiate your claims, visit [reconstructing your tax records](#) for further information.

**See also:**

- [Records you need to keep](#)

## Simplified methods for all claims

No matter how much you claim in fuel tax credits each year, you can use the following methods to simplify the apportionment of fuel:

- heavy vehicles used mainly off public roads
- fuel used to power auxiliary equipment.

### Heavy vehicles used mainly off public roads

If your vehicle is on the list of heavy vehicles we consider are used mainly off public roads (for example, a harvester or backhoe) you no longer need to apportion on and off-road travel when calculating your fuel tax credit claim.

You can claim all fuel used in these vehicles at the 'all other business uses' rate, even if you sometimes drive the vehicle on a public road.

You can use this method for all BAS periods ending on or after 31 March 2016.

**See also:**

- [Heavy vehicles – incidental travel on public roads](#) – list of vehicles

## Fuel used to power auxiliary equipment

If you use fuel to power the auxiliary equipment of a heavy vehicle (for example, a concrete mixing barrel or elevated work platform) you can use a percentage that we have set to work out how much fuel is used for powering this equipment.

If you use these percentages you won't need to do a separate calculation for fuel used while the vehicle is off public roads (such as for idling or propelling the vehicle and use of auxiliary equipment). The percentage you use to work out your fuel tax credits will cover this use. You also won't need to do complex calculations or sample testing when you use this method.

### See also:

- [Heavy vehicles – percentage of fuel used in vehicles with auxiliary equipment – table of percentages](#)

QC 48520

## Basic method for heavy vehicles

Use the basic method for heavy vehicles to calculate your fuel tax credits if you claim less than \$10,000 each year.

**Last updated** 2 June 2021

You can use the basic method for heavy vehicles to calculate fuel tax credits for diesel used in heavy vehicles if you claim less than \$10,000 each year.

The method makes it easier to work out on and off public road use. The rate for travel off public roads is higher than on public roads. This means you will get more fuel tax credits if you calculate off public road use correctly.

Examples of travel off public roads includes heavy vehicle use in warehouses, depots or car parks, where you may be idling, loading or unloading your vehicle.

You can use this method for diesel acquired on or after 1 October 2020. You cannot use another method for calculating fuel used for


travel on and off public roads if you use this method.

## Basic method for heavy vehicles

**Media:** Basic method for heavy vehicles

<https://tv.ato.gov.au/ato-tv/media?v=nixx79jdd851af>  (Duration: 00:49)

### Find out more:

- [PCG 2021/2 Fuel tax credits – basic method for heavy vehicles](#)
- [Help your clients get more fuel tax credits](#)  (webinar) shows practical examples of how to use the basic method for heavy vehicles.

## Step 1: Calculate litres of diesel used on public roads

Calculate your litres of diesel used on public roads using this formula:

- Kilometres travelled on public roads × diesel consumption rate

### Kilometres travelled on public roads

When working out your kilometres travelled on public roads, you can use either the:

- derived number of kilometres travelled
- actual number of kilometres travelled.

Work out the derived number of kilometres travelled on public roads by multiplying your total kilometres travelled by 98.4%. If you use derived number of kilometres, you need to keep records that show your total kilometres travelled, such as logbooks or odometer readings.

If you use your actual number of kilometres travelled on public roads, you need to keep records that show the distance you've travelled from your starting destination to your end destination.

### See also:

- [Records you need to keep](#)

## Diesel consumption rates

Use the following tables to find your diesel consumption rate.

**Table 1 – Diesel consumption rates for rigid trucks**

<b>Vehicle classification by gross weight</b>	<b>Accepted litres per km</b>
>4.5 tonnes and ≤ 12 tonnes	0.18
>12 tonnes and ≤ 16.5 tonnes	0.23
>16.5 tonnes and ≤ 24 tonnes	0.28
>24 tonnes and ≤ 30 tonnes	0.32
>30 tonnes	0.35

You can find the diesel consumption rates for articulated combinations in the Practical Compliance Guideline.

When working out step 1, you may use your vehicle's engine diagnostic reports of 'driving fuel' economy, instead of our diesel consumption rates.

**See also:**

- [PCG 2021/2 Fuel tax credits – basic method for heavy vehicles](#)
- [On public roads](#)

## **Step 2: Calculate litres of diesel used off public roads**

Calculate your litres of diesel used off public roads using this formula:  
Total litres of eligible diesel – litres of diesel used on public roads  
(worked out at step 1).

**See also:**

- [Off public roads](#)

## **Step 3: Calculate your fuel tax credits for the tax period**

Calculate your fuel tax credit claim using this formula:

Litres of diesel used on public roads (from step 1) × on public road rate

+

Litres of diesel used off public roads (from step 2) × all other business uses rate

You can find the on public road and all other business uses rates at [Rates – business](#). Fuel tax credit rates change regularly, so it's important you check you are using the right rate.

**See also:**

- [Fuel tax credit calculator](#)

## Example of basic method for heavy vehicles

Jim drives a rigid truck which carries an average of 32 tonnes of loose materials. In the December 2020 quarter tax period, Jim purchased a total of 11,430 litres of diesel. Over this period, Jim travelled a total of 32,000 kilometres. Jim's daily job includes vehicle use in warehouses, depots or when he's loading and unloading loose materials from his truck.

### Example 1: Not calculating off public road use

Jim has difficulty calculating his off public road use. He works out his fuel tax credits by multiplying the total litres of diesel used by the on public road rate:

- Total litres of diesel used × on public road rate
- 11,430 litres × \$0.165
- Jim's fuel tax credit entitlement he can claim on the BAS for the quarter = **\$1,885**

### Example 2: Calculating off public road use using the basic method for heavy vehicles

Jim decides to use the basic method for heavy vehicles to work out his fuel tax credit claim.

#### Step 1 – Calculate litres of diesel used on public roads

Jim uses the derived number of kilometres travelled on public roads as he only has records that show the total kilometres he's travelled:

- Kilometres travelled on public roads  $\times$  98.4%
- $32,000 \times 98.4\%$
- derived number of kilometres travelled = **31,488**

Jim uses the derived number of kilometres travelled on public roads for step 1:

- Kilometres travelled on public roads  $\times$  diesel consumption rate from [Table 1](#)
- $31,488 \times 0.35$
- Litres of diesel used on public roads = **11,020.80 litres**

#### **Step 2 – Calculate litres of diesel used off public roads**

- Total litres of eligible diesel – litres of diesel used on public roads (from step 1)
- $11,430 - 11,020.80$
- Litres of diesel used off public roads = **409.20 litres**

#### **Step 3 – Calculate your fuel tax credits for the tax period**

- Litres of diesel used on public roads (from step 1)  $\times$  on public road rate from [Rates – business](#)
- $11,020.80 \times \$0.165 = \mathbf{\$1,818.43}$
- Litres of diesel used off public roads (from step 2)  $\times$  all other business uses rate from [Rates – business](#)
- $409.20 \text{ litres} \times \$0.423 = \mathbf{\$173.09}$
- $\$1,818.43 + \$173.09$
- Total fuel tax credits claimed on the BAS = **\$1,991**
- Jim gets an extra \$106 using the basic method for heavy vehicles for the quarter where he claims at label 7D on the BAS.

QC 64655

## Claiming

You claim fuel tax credits by completing the fuel tax credit labels on your business activity statement.

**Last updated** 26 November 2018

You claim fuel tax credits on your business activity statement (BAS) in the same way as you claim GST credits.

You can claim fuel tax credits at the time you acquire the fuel.

You must claim within four years. The four years starts from the day after you were required to lodge the BAS for the tax period in which the fuel was acquired.

### Find out about

- [Completing your business activity statement](#)
- [Lodging and paying](#)
- [Making adjustments and correcting errors](#)

### Completing your business activity statement

How to record your fuel tax credit claim on your BAS.

### Lodging and paying

How to lodge your fuel tax credit claim on your BAS.

### Making adjustments and correcting errors

QC 44517

# Completing your business activity statement

How to record your fuel tax credit claim on your BAS.

Last updated 30 August 2024

## How to complete your BAS

On your BAS, you must record at fuel tax credit label 7D:

- your fuel tax credit amount for the BAS period
- any adjustments that will increase your fuel tax credit amount for the BAS period.

If you have nothing to report at label 7D, write '0' – don't leave it blank.

If you need to make an adjustment in a BAS period that will decrease your fuel tax credit amount, you must include this at fuel tax credit label 7C.

For more information see:

- [Completing the fuel tax credit labels](#)
- [Making adjustments and correcting errors.](#)

## Claiming for earlier BAS periods

You can do this using your current BAS, or by revising the earlier BAS when you acquired the fuel.

If you omitted fuel tax credits in an earlier BAS, and you are including it in your current BAS, you need use the fuel tax credit rate that applied back when you acquired the fuel.

You have generally 4 years to claim a fuel tax credit you haven't claimed before. The 4-year credit time limit starts on the day after you're required to lodge the BAS for the period the credit relates to.

For more information see [MT 2024/1: time limits for claiming an input tax or fuel tax credit](#).

## Fuel tax credits and contractual arrangements

Service and supply contracts you hold may include the following:

- which party to the contract will claim the fuel tax credits on eligible fuel use
- if any increase in fuel costs can be passed on and/or any reductions can be passed back following receipt of fuel tax credits; for example, using rise and fall provisions.

Only one entity can claim fuel tax credits. Including details in the contract of how fuel costs are to be managed may help to determine which entity should claim the fuel tax credits.

However, even though a contract may state that one party can claim fuel tax credits, you are only entitled to fuel tax credits if you have acquired and used the fuel in your business. If you are still not sure if you are entitled to fuel tax credits, you can apply for a private ruling.

For more information see:

- [How to apply for a private ruling](#)
- [FTR 2007/1](#) *Fuel tax: the meaning of 'acquire', 'manufacture' and 'import' in the expression 'taxable fuel that you acquire or manufacture in, or import into, Australia to the extent that you do so for use in carrying on your enterprise' in the Fuel Tax Act 2006*
- [FTR 2009/1](#) *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.*

## GST instalments

Fuel tax credits can only be claimed on your BAS. They can't be claimed on your annual GST return.

If you pay GST instalments and register for fuel tax credits, you will no longer receive instalment notices. Instead, you will receive a quarterly BAS.

For more information see [GST instalments](#).

QC 44518

## Lodging and paying

How to lodge your fuel tax credit claim on your BAS.

**Last updated** 3 April 2017

You can lodge your BAS yourself or lodge it through your registered tax agent or BAS agent – online or by mail.

Fuel tax credits are:

- part of your business income, so you need to include them in your tax return, at 'Assessable government industry payments'
- Pay as you go (PAYG) instalment income - you need to include your fuel tax credits as part of your PAYG instalment income at label T1 on your BAS.

**Next step:**

- [How to lodge your BAS](#)

**See also:**

- [PAYG instalments – how to complete your activity statement](#)

QC 44519

## Making adjustments and correcting errors

An adjustment is needed when you have already claimed fuel tax credits and the way you intended to use the fuel

changed.

**Last updated** 3 April 2017

## Making adjustments

If you've already claimed fuel tax credits based on your intention to use the fuel in a certain way, but actually use it differently, you need to make an adjustment to your BAS.

For example:

- You claimed fuel tax credits, but you used more fuel than intended – this would increase your fuel tax credit amount. Report this at label 7D.
- You use less fuel than originally intended, or you claimed fuel tax credits for fuel that subsequently is lost, stolen or otherwise disposed of – your entitlement would decrease. Report this at label 7C.

When calculating the dollar amount of your adjustment, apply the fuel tax credit rate that applied at the time you made your original claim.

Remember, fuel tax credits are part of your business income and need to be included in your tax return at 'Assessable government industry payments'.

## Correcting errors

If you realise you have made an error on an earlier BAS, you must correct it. There are rules and limits about making corrections to your BAS depending on when the error occurred (time limits) and the dollar value of the error (value limits).

**See also:**

- [Making adjustments and correcting errors](#)

# Tips to get your fuel tax credits right

Follow our tips to get your fuel tax credit claims right.

**Last updated** 20 September 2021

Our tips will help you get your fuel tax credit claims right. We know most businesses are trying to do the right thing – but not everyone is claiming their fuel tax credits correctly.

The easiest and safest way to get your claims right is to use:

- our simplified methods – such as the basic method for heavy vehicles, which provides certainty and protection for claims less than \$10,000 each year
- a global positioning system (GPS) or telematics technology product that has a current product ruling. This provides you with certainty, regardless of the size of the claim, provided you use the product as set out in the product ruling.

It's important you check the accuracy of your claims before you lodge your business activity statement (BAS). If you have made an error on your BAS, you can correct or adjust it. See, [fuel tax credits](#) – correct a mistake or amend a return.

## Check the activity

You need to correctly identify how your fuel is used as this affects the amount of fuel tax credits you can claim.

Remember to:

- apportion fuel used correctly between on and off public roads
- use fuel consumption rates that reflect the fuel used by your vehicle and activity
- only claim fuel used to power air conditioning in sleeper cabins when the heavy vehicle is used on a long-haul trip (not when the air conditioner is powered by battery)
- not claim for ineligible activities such as fuel used in light vehicles for travelling on public roads.

Using our eligibility tool or simplified methods will help you get your activity and claim right.

**Next steps:**

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

## Check you're apportioning correctly

It's important to work out your fuel used on and off public roads or to power auxiliary equipment correctly, so you get all the fuel tax credits you're entitled to.

The easiest way to get your claims right when apportioning fuel tax credits is to use:

- our simplified methods, such as the basic method for heavy vehicles or the accepted percentage method for fuel used in vehicles with auxiliary equipment
- results from a GPS or telematics technology product that has a current product or class ruling
- a current private ruling that includes the details, records and telematics technology data (if applicable) of your apportionment method.

Don't forget, you need to keep complete and accurate records to support your claims regardless of the method you use.

**Find out more:**

- [Use simplified methods](#)
- [Use GPS technology correctly](#)
- [Keep records to support your claim](#)

## Check the rate

Fuel tax credit rates change regularly. Rates also differ depending on when you acquired the fuel and the activity the fuel is used for.

Remember to:

- use the right rate for the activity being claimed
- check you're using the correct rate before you claim.

Using our fuel tax credit calculator will help you get your claim right. The calculator is updated with all the rate changes.

**See also:**

- [Fuel tax credit rates – business](#)
- [Fuel tax credit tools](#) – calculator

## Use simplified methods

Simplified methods can make calculating your fuel tax credits easier. You may also get more fuel tax credits as they can help you work out your off public road use.

There are many simplified methods you can use.

If you use a heavy vehicle and:

- claim less than \$10,000 in fuel tax credits each year – you can use the basic method for heavy vehicles
- operate auxiliary equipment – you can use a percentage that we have set to work out how much fuel is used for powering this equipment and when the vehicle is off public roads.

You won't need to do complex calculations or keep as many records when using these methods.

Remember to check your eligibility for using the simplified methods before you claim.

**See also:**

- [Simplified fuel tax credits](#)

## Use GPS technology correctly

GPS technology can help you monitor and calculate your fuel tax credits.

Using GPS technology products that have a product or class ruling will help you get your claims right:

- product rulings give you certainty about how your product works and the accuracy of data and claims produced
- class rulings also provide a degree of certainty - specifically, that the product reports can be used for record keeping purposes.

When using GPS technology, remember to check:

- the accuracy of the GPS route or distances travelled with other map sources
- roads have been correctly classified as private or public roads
- it detects vehicle idling correctly (the GPS technology product should only record fuel used when idling if the engine is running)
- it is accurate when comparing the fuel used in the vehicle with the actual fuel acquired
- it's producing a realistic off-road fuel use percentage compared to the use of the vehicle and auxiliary equipment off public roads
- the GPS record is recording time and location correctly. (You can compare a select sample of the GPS data and use other records you have, including delivery logs or a National Work Diary, to help confirm the vehicle's time and location).

If your GPS technology product is not tracking usage correctly, speak with the GPS provider.

**See also:**

- [Product rulings](#)
- [Class](#) rulings
- [Fuel tax credits – telematics technology providers](#)
- [Taxpayer Alert TA 2021/3](#) – *Fuel tax credit overclaims arising from aggressive marketing and use of GPS telematics technology products.*

## **Keep records to support your claim**

When claiming fuel tax credits, keep accurate and complete records of your fuel purchases and how the fuel is used in your business.

When checking records ensure:

- you have evidence to support how much fuel was purchased and used
- any GPS reports or records reflect your business operations and the data has been used correctly.

If you use fuel consumption rates, you need to keep records which show any testing undertaken and the results.

**See also:**

- [Records you need to keep](#)

## Check your calculations

It's important to check your calculations when claiming fuel tax credits.

Remember to:

- check your claim calculations with the fuel purchased to ensure you have not overclaimed
- use the quantity of fuel multiplied by the relevant rate in your calculations, not the cost of fuel.

Work out your fuel tax credits using this formula:

$$\text{Quantity of eligible fuel} \times \text{Correct fuel tax credit rate} = \text{Fuel tax credits}$$

Write this amount (in whole dollars) at label **7D** on your BAS. Keep records of your calculations.

**See also:**

- [Fuel tax credit rates – business](#)
- [Fuel tax credit calculator](#)
- [Records you need to keep](#)

QC 44522

## Fuel tax credits – non-business

## Information about fuel tax credits for non-business use of fuel.

**Last updated** 27 September 2021

Fuel tax credits provide you with a credit for the fuel tax (excise or customs duty) included in the price of fuel.

If you are not registered, or not required to be registered, for goods and services tax (GST) you may be eligible to claim fuel tax credits for fuel used to:

- generate domestic electricity – for your home, house or household use
- operate emergency vehicles or vessels – if you are a non-profit organisation.

### Find out about:

- [Rates](#)
- [Eligibility](#)
- [Registering fuel tax credits for non-business](#)
- [Working out your eligible quantities](#)
- [Claiming fuel tax credits for non-business](#)
- [Receiving your fuel tax credits](#)

### **Rates – non-business**



Use the rates listed for each financial year to work out your fuel tax credit rates for non-business.

### **Eligibility**



Check your eligibility to register for fuel tax credits if you use fuel for non business purposes.

## Working out your eligible quantities

Keep records of your fuel acquisition and the method or measure of quantities you claim.

## Claiming fuel tax credits for non-business

How to claim fuel tax credits for individuals and non-profit organisations.

## Receiving your credits

We will work out your fuel tax credit amount and pay it into your nominated bank account.

QC 44526

## Rates – non-business

Use the rates listed for each financial year to work out your fuel tax credit rates for non-business.


**Last updated** 20 April 2026

## Fuel tax credit rates for non-business

Fuel tax credit rates vary depending on:

- when you acquired the fuel
- the type of fuel you use
- the activity you use it in.

You don't need to include the rates in your claim. We will work out the amount of your fuel tax credit for your claim based on the date you acquired the fuel.

Rates are indexed twice a year – in February and August – in line with the [consumer price index \(CPI\)](#) . The CPI indexation factor for rates from 2 February 2026 is 1.019.

**Notes:**

1. From 1 April to 30 June 2026 (3 months), the excise and excise equivalent customs duty rates for petrol, diesel and all other fuel products (except aviation fuels) have been reduced by 60.9%. This also affects fuel tax credit rates during this period.
2. Fuel excise duty was temporarily reduced from 30 March 2022 to 28 September 2022. This reduction applied to excise and excise equivalent customs duty rates for petrol, diesel and all other fuel and petroleum-based products (except aviation fuels). This affected the fuel tax credit rates during that period.

## Current fuel tax credit rates


For current fuel tax rates, see [From 1 July 2025 to 30 June 2026](#).

## Claiming past fuel tax credits

There are time limits for:

- [claiming](#) fuel tax credits
- [making adjustments and correcting errors](#).

You need to claim your fuel tax credits within 4 years of the due date of the earliest fuel tax return in which you could have made your claim. If you don't claim the credits within that time, you'll no longer be eligible to claim them.

You can access historical fuel tax credit rates by downloading the data file on the Australian Government **data.gov.au** website at [Historical FTC rates](#) .

### From 1 July 2025 to 30 June 2026

Check the fuel tax credit rates for non-business from 1 July 2025 to 30 June 2026.

## From 1 July 2024 to 30 June 2025



Check the fuel tax credit rates for non-businesses from 1 July 2024 to 30 June 2025.

## From 1 July 2023 to 30 June 2024



Check the fuel tax credit rates for non-businesses from 1 July 2023 to 30 June 2024.

## From 1 July 2022 to 30 June 2023



Check the fuel tax credit rates for non-businesses from 1 July 2022 to 30 June 2023.

## From 1 July 2021



Check the fuel tax credit rates for non-businesses from 1 July 2021 to 30 June 2022.

QC 44528

## From 1 July 2025 to 30 June 2026

Check the fuel tax credit rates for non-business from 1 July 2025 to 30 June 2026.

Last updated 28 April 2026



### Fuel tax credit rates change

The reduced fuel tax credit rates in Table 1 reflect the recent 60.9% reduction to fuel excise duty and the setting of the road user charge to zero. These changes apply from 1 April to 30 June 2026.

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## Fuel tax credit rates (non-business)

The following tables contain the fuel tax credit rates for non-businesses:

- [Table 1: 1 April 2026 to 30 June 2026](#)
- [Table 2: 2 February 2026 to 31 March 2026](#)
- [Table 3: 4 August 2025 to 1 February 2026](#)
- [Table 4: 1 July 2025 to 3 August 2025.](#)

For more information on non-profit organisations, refer to [Non-profit emergency vehicles and vessels](#).

**Table 1: Rates for fuel acquired from 1 April 2026 to 30 June 2026**

<b>Eligible fuel type</b>	<b>Fuel used in heavy emergency vehicles for travelling on public roads</b>	<b>Fuel used in: heavy emergency vehicles to power auxiliary equipment; emergency vessels; emergency vehicles; domestic electricity generation</b>
<a href="#">Liquid fuels</a> – for example, diesel or petrol <b>Unit:</b> cents per litre	20.6 (see <a href="#">note 5</a> )	20.6
<a href="#">Blended fuels:</a> B5, B20, E10 <b>Unit:</b> cents per litre	20.6 (see <a href="#">note 5</a> )	20.6

Blended fuel: E85 <b>Unit:</b> cents per litre	8.870 (see <a href="#">note 5</a> )	8.870
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) <b>Unit:</b> cents per litre	6.7 (see <a href="#">note 5</a> )	6.7 (see <a href="#">note 1</a> )
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) <b>Unit:</b> cents per kilogram	14.1 (see <a href="#">note 5</a> )	14.1 (see <a href="#">note 2</a> )

**Table 2: Rates for fuel acquired from 2 February 2026 to 31 March 2026**

<b>Eligible fuel type</b>	<b>Fuel used in heavy emergency vehicles for travelling on public roads</b>	<b>Fuel used in: heavy emergency vehicles to power auxiliary equipment; emergency vessels; emergency vehicles; domestic electricity generation</b>
<a href="#">Liquid fuels</a> – for example, diesel or petrol <b>Unit:</b> cents per litre	20.2 (see <a href="#">note 3</a> )	52.6
<a href="#">Blended fuels</a> : B5, B20, E10	20.2 (see <a href="#">note 3</a> )	52.6

<b>Unit:</b> cents per litre		
Blended fuel: E85 <b>Unit:</b> cents per litre	0 (see <a href="#">note 3</a> )	22.510
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) <b>Unit:</b> cents per litre	0 (see <a href="#">note 3</a> )	17.2 (see <a href="#">note 1</a> )
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) <b>Unit:</b> cents per kilogram	0 (see <a href="#">note 4</a> )	36.0 (see <a href="#">note 2</a> )

**Table 3: Rates for fuel acquired from 4 August 2025 to 1 February 2026**

<b>Eligible fuel type</b>	<b>Fuel used in heavy emergency vehicles for travelling on public roads</b>	<b>Fuel used in: heavy emergency vehicles to power auxiliary equipment; emergency vessels; emergency vehicles; domestic electricity generation</b>
<a href="#">Liquid fuels</a> – for example, diesel or petrol <b>Unit:</b> cents per litre	19.2 (see <a href="#">note 3</a> )	51.6
<a href="#">Blended fuels</a> : B5, B20,	19.2 (see <a href="#">note 3</a> )	51.6

E10 <b>Unit:</b> cents per litre		
Blended fuel: E85 <b>Unit:</b> cents per litre	0 (see <a href="#">note 3</a> )	22.105
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) <b>Unit:</b> cents per litre	0 (see <a href="#">note 3</a> )	16.9 (see <a href="#">note 1</a> )
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) <b>Unit:</b> cents per kilogram	0 (see <a href="#">note 4</a> )	35.4 (see <a href="#">note 2</a> )

**Table 4: Rates for fuel acquired from 1 July 2025 to 3 August 2025**

<b>Eligible fuel type</b>	<b>Fuel used in heavy emergency vehicles for travelling on public roads</b>	<b>Fuel used in: heavy emergency vehicles to power auxiliary equipment; emergency vessels; emergency vehicles; domestic electricity generation</b>
<a href="#">Liquid fuels</a> – for example, diesel or petrol <b>Unit:</b> cents per litre	18.4 (see <a href="#">note 3</a> )	50.8

<a href="#">Blended fuels</a> : B5, B20, E10 <b>Unit</b> : cents per litre	18.4 (see <a href="#">note 3</a> )	50.8
Blended fuel: E85 <b>Unit</b> : cents per litre	0 (see <a href="#">note 3</a> )	21.73
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) <b>Unit</b> : cents per litre	0 (see <a href="#">note 3</a> )	16.6 (see <a href="#">note 1</a> )
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) <b>Unit</b> : cents per kilogram	0 (see <a href="#">note 4</a> )	34.8 (see <a href="#">note 2</a> )

**Note 1:** Fuel tax credits can't be claimed for duty paid LPG supplied for [domestic electricity generation](#) if the fuel tax credits have already been claimed by the supplier or packager.

**Note 2:** Fuel tax credits can rarely be claimed for LNG and CNG supplied for [domestic electricity generation](#) as they are rarely duty paid.

**Note 3:** Fuel tax credit rates change for liquid fuel used in a heavy vehicle for travelling on a public road due to changes in the road user charge, which increases by 6% each year over 3 years, as follows:

- 28.8 cents per litre in 2023–24
- 30.5 cents per litre in 2024–25
- 32.4 cents per litre in 2025–26.

Fuel tax credits are reduced to nil where the road user charge exceeds the fuel tax credit rate.

**Note 4:** Fuel tax credit rates change for gaseous fuels due to changes in the road user charge, which increased by 6% each year over

3 years, as follows:

- 38.5 cents per kilogram in 2023–24
- 40.8 cents per kilogram in 2024–25
- 43.2 cents per kilogram in 2025–26.

Fuel tax credits are reduced to nil where the road user charge exceeds the fuel tax credit rate.

**Note 5:** From 1 April to 30 June 2026, the road user charge was set to zero.

QC 105118

## From 1 July 2024 to 30 June 2025

Check the fuel tax credit rates for non-businesses from 1 July 2024 to 30 June 2025.

**Last updated** 29 January 2025

### Fuel tax credit rates (non-business)

The following tables contain the fuel tax credit rates for non-businesses from:

- [Table 1 – 3 February 2025 to 30 June 2025](#)
- [Table 2 – 5 August 2024 to 2 February 2025](#)
- [Table 3 – 1 July 2024 to 4 August 2024](#)

For more information on non-profit organisations, refer to [Non-profit emergency vehicles and vessels](#).

**Table 1: Rates for fuel acquired from 3 February 2025 to 30 June 2025**

Eligible fuel type	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels; emergency vehicles; domestic electricity generation
<a href="#">Liquid fuels</a> – for example, diesel or petrol Unit: cents per litre	20.3(see <a href="#">note 3</a> )	50.8
<a href="#">Blended fuels</a> : B5, B20, E10 Unit: cents per litre	20.3(see <a href="#">note 3</a> )	50.8
Blended fuel: E85 Unit: cents per litre	0 (see <a href="#">note 3</a> )	21.73
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) Unit: cents per litre	0 (see <a href="#">note 3</a> )	16.6(see <a href="#">note 1</a> )
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) Unit: cents per kilogram	0 (see <a href="#">note 4</a> )	34.8(see <a href="#">note 2</a> )

**Table 2: Rates for fuel acquired from 5 August 2024 to 2 February 2025**

Eligible fuel type	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels; emergency vehicles; domestic electricity generation
<a href="#">Liquid fuels</a> – for example, diesel or petrol Unit: cents per litre	20.1 (see <a href="#">note 3</a> )	50.6
<a href="#">Blended fuels</a> : B5, B20, E10 Unit: cents per litre	20.1 (see <a href="#">note 3</a> )	50.6
Blended fuel: E85 Unit: cents per litre	0 (see <a href="#">note 3</a> )	21.7
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) Unit: cents per litre	0 (see <a href="#">note 3</a> )	16.5 (see <a href="#">note 1</a> )
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) Unit: cents per kilogram	0 (see <a href="#">note 4</a> )	34.7 (see <a href="#">note 2</a> )

**Table 3: Rates for fuel acquired from 1 July 2024 to 4 August 2024**

Eligible fuel type	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels; emergency vehicles; domestic electricity generation
<a href="#">Liquid fuels</a> – for example, diesel or petrol Unit: cents per litre	19.1 (see <a href="#">note 3</a> )	49.6
<a href="#">Blended fuels</a> : B5, B20, E10 Unit: cents per litre	19.1 (see <a href="#">note 3</a> )	49.6
Blended fuel: E85 Unit: cents per litre	0 (see <a href="#">note 3</a> )	21.295
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) Unit: cents per litre	0 (see <a href="#">note 3</a> )	16.2 (see <a href="#">note 1</a> )
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) Unit: cents per kilogram	0 (see <a href="#">note 4</a> )	34.0 (see <a href="#">note 2</a> )

**Note 1:** Fuel tax credits can't be claimed for duty paid LPG supplied for [domestic electricity generation](#) if the fuel tax credits have already been claimed by the supplier or packager.

**Note 2:** Fuel tax credits can rarely be claimed for LNG and CNG supplied for [domestic electricity generation](#) as they are rarely duty paid.

**Note 3:** Fuel tax credit rates change for liquid fuel used in a heavy vehicle for travelling on a public road due to changes in the road user charge, which increases by 6% each year over 3 years, from:

- 28.8 cents per litre in 2023–24, to
- 30.5 cents per litre in 2024–25, and to
- 32.4 cents per litre in 2025–26.

Fuel tax credits are reduced to nil where the road user charge exceeds the fuel tax credit rate.

**Note 4:** Fuel tax credit rates change for gaseous fuels due to changes in the road user charge, which increases by 6% each year over 3 years, from:

- 38.5 cents per kilogram in 2023–24, to
- 40.8 cents per kilogram in 2024–25, and to
- 43.2 cents per kilogram in 2025–26.

Currently, the road user charge reduces fuel tax credits for gaseous fuels to nil.

QC 102639

## From 1 July 2023 to 30 June 2024

Check the fuel tax credit rates for non-businesses from 1 July 2023 to 30 June 2024.

**Last updated** 27 June 2024

### Fuel tax credit rates (non-business)

- The following tables contain the fuel tax credit rates for non-businesses from:

- [Table 1 – 5 February 2024 to 30 June 2024](#)
- [Table 2 – 1 August 2023 to 4 February 2024](#)
- [Table 3 – 1 July 2023 to 31 July 2023](#)

For more information on non-profit organisations, refer to [Non-profit emergency vehicles and vessels](#).

**Table 1: Rates for fuel acquired from 5 February 2024 to 30 June 2024**

Eligible fuel type	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels; emergency vehicles; domestic electricity generation
<a href="#">Liquid fuels</a> – for example, diesel or petrol Unit: cents per litre	20.8 (see <a href="#">note 3</a> )	49.6
<a href="#">Blended fuels: B5, B20, E10</a> Unit: cents per litre	20.8 (see <a href="#">note 3</a> )	49.6
Blended fuel: E85 Unit: cents per litre	0	21.295
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> )	0	16.2 (see <a href="#">note 1</a> )

<b>Unit: cents per litre</b>		
<b>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</b> <b>Unit: cents per kilogram</b>	0 (see <a href="#">note 4</a> )	34.0 (see <a href="#">note 2</a> )

**Table 2: Rates for fuel acquired from 1 August 2023 to 4 February 2024**

<b>Eligible fuel type</b>	<b>Used in heavy emergency vehicles for travelling on public roads</b>	<b>Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels; emergency vehicles; domestic electricity generation</b>
<b><a href="#">Liquid fuels</a> – for example, diesel or petrol</b> <b>Unit: cents per litre</b>	20.0 (see <a href="#">note 3</a> )	48.8
<b><a href="#">Blended fuels</a>: B5, B20, E10</b> <b>Unit: cents per litre</b>	20.0 (see <a href="#">note 3</a> )	48.8
<b>Blended fuel: E85</b> <b>Unit: cents per litre</b>	0	20.92

<b>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>)</b> Unit: cents per litre	0	15.9 (see <a href="#">note 1</a> )
<b>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</b> Unit: cents per kilogram	0 (see <a href="#">note 4</a> )	33.4 (see <a href="#">note 2</a> )

**Table 3: Rates for fuel acquired from 1 July 2023 to 31 July 2023**

<b>Eligible fuel type</b>	<b>Used in heavy emergency vehicles for travelling on public roads</b>	<b>Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels; emergency vehicles; domestic electricity generation</b>
<a href="#">Liquid fuels</a> – for example, diesel or petrol Unit: cents per litre	18.9 (see <a href="#">note 3</a> )	47.7
<a href="#">Blended fuels</a> : B5, B20, E10 Unit: cents per litre	18.9 (see <a href="#">note 3</a> )	47.7
<b>Blended fuel: E85</b>	0	20.415

<b>Unit: cents per litre</b>		
<b>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>)</b> <b>Unit: cents per litre</b>	0	15.6 (see <a href="#">note 1</a> )
<b>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</b> <b>Unit: cents per kilogram</b>	0 (see <a href="#">note 4</a> )	32.7 (see <a href="#">note 2</a> )

**Note 1:** Fuel tax credits can't be claimed for duty paid LPG supplied for [domestic electricity generation](#) if the fuel tax credits have already been claimed by the supplier or packager.

**Note 2:** Fuel tax credits can rarely be claimed for LNG and CNG supplied for [domestic electricity generation](#), as they are rarely duty paid.

**Note 3:** Fuel tax credit rates change for fuel used in a heavy vehicle for travelling on a public road due to changes in the road user charge. The road user charge will increase by 6% each year from 2023–24 to 2025–26.

**Note 4:** Currently, the road user charge reduces fuel tax credits for gaseous fuels to nil.

# From 1 July 2022 to 30 June 2023

Check the fuel tax credit rates for non-businesses from 1 July 2022 to 30 June 2023.

Last updated 27 June 2024

## Fuel tax credit rates (non-business)

The following tables contain the fuel tax credit rates for non-businesses from:

- [Table 1 – 1 February 2023 to 30 June 2023](#)
- [Table 2 – 29 September 2022 to 31 January 2023](#)
- [Table 3 – 1 August 2022 to 28 September 2022](#)
- [Table 4 – 1 July 2022 to 31 July 2022](#)

**Table 1: Rates for fuel acquired from 1 February 2023 to 30 June 2023**

Eligible fuel type	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels; emergency vehicles; domestic electricity generation
<a href="#">Liquid fuels</a> – for example, diesel or petrol Unit: cents per litre	20.5	47.7

<a href="#">Blended fuels: B5, B20, E10</a> Unit: cents per litre	20.5	47.7
Blended fuel: E85 Unit: cents per litre	0	20.415
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) Unit: cents per litre	0	15.6(see <a href="#">note 1</a> )
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) Unit: cents per kilogram	0	32.7(see <a href="#">note 2</a> )

**Table 2: Rates for fuel acquired from 29 September 2022 to 31 January 2023**

<b>Eligible fuel type</b>	<b>Used in heavy emergency vehicles for travelling on public roads</b>	<b>Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels; emergency vehicles; domestic electricity generation</b>
<a href="#">Liquid fuels</a> – for example, diesel	18.8	46.0

or petrol Unit: cents per litre		
<a href="#">Blended fuels: B5, B20, E10</a> Unit: cents per litre	18.8	46.0
Blended fuel: E85 Unit: cents per litre	0	19.735
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) Unit: cents per litre	0	15.0 (see <a href="#">note 1</a> )
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) Unit: cents per kilogram	0	31.5 (see <a href="#">note 2</a> )

**Table 3: Rates for fuel acquired from 1 August 2022 to 28 September 2022**

<b>Eligible fuel type</b>	<b>Used in heavy emergency vehicles for travelling on public roads</b>	<b>Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels; emergency vehicles; domestic</b>
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		<b>electricity generation</b>
<b><u>Liquid fuels</u> – for example, diesel or petrol</b> Unit: cents per litre	0 (see <a href="#">note 3</a> )	23.0
<b><u>Blended fuels: B5, B20, E10</u></b> Unit: cents per litre	0 (see <a href="#">note 3</a> )	23.0
<b>Blended fuel: E85</b> Unit: cents per litre	0	9.825
<b>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>)</b> Unit: cents per litre	0	7.5 (see <a href="#">note 1</a> )
<b>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</b> Unit: cents per kilogram	0	15.8 (see <a href="#">note 2</a> )

**Table 4: Rates for fuel acquired from 1 July 2022 to 31 July 2022**

<b>Eligible fuel type</b>	<b>Used in heavy emergency vehicles for travelling on public roads</b>	<b>Used in heavy emergency vehicles to power auxiliary equipment; emergency</b>

		<b>vessels; emergency vehicles; domestic electricity generation</b>
<b><u>Liquid fuels</u> – for example, diesel or petrol Unit: cents per litre</b>	0 (see <a href="#">note 3</a> )	22.1
<b><u>Blended fuels: B5, B20, E10</u> Unit: cents per litre</b>	0 (see <a href="#">note 3</a> )	22.1
<b>Blended fuel: E85 Unit: cents per litre</b>	0	9.435
<b>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>) Unit: cents per litre</b>	0	7.2 (see <a href="#">note 1</a> )
<b>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>) Unit: cents per kilogram</b>	0	15.2 (see <a href="#">note 2</a> )

**Note 1:** Fuel tax credits can't be claimed for duty paid LPG supplied for domestic electricity if the fuel tax credits have already been claimed by the supplier or packager.

**Note 2:** Fuel tax credits can rarely be claimed for LNG and CNG supplied for domestic electricity, as they are rarely duty paid.

**Note 3:** From 30 March 2022 until 28 September 2022, non-profit organisations using fuel in heavy vehicles for travelling on public roads cannot claim fuel tax credits as the road user charge (RUC) exceeded the excise duty paid.

#### Related pages

- [Non-profit emergency vehicles and vessels](#)
- [Domestic electricity generation](#)

QC 69177

## From 1 July 2021 to 30 June 2022

Check the fuel tax credit rates for non-businesses from 1 July 2021 to 30 June 2022.

Last updated 27 June 2024

### Fuel tax credit rates (non-business)

The following tables contain the fuel tax credit rates for non-businesses from:

- [30 March 2022 to 30 June 2022](#)
- [1 February 2022 to 29 March 2022](#)
- [2 August 2021 to 31 January 2022](#)

**Table 1: Rates for fuel acquired from 30 March 2022 to 30 June 2022**

Eligible fuel type	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, emergency vehicles;
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		<b>domestic electricity generation</b>
<b><u>Liquid fuels</u> – for example, diesel or petrol</b>  <b>Unit: cents per litre</b>	0 (see <a href="#">note 3</a> )	22.1
<b><u>Blended fuels: B5, B20, E10</u></b>  <b>Unit: cents per litre</b>	0 (see <a href="#">note 3</a> )	22.1
<b>Blended fuel: E85</b>  <b>Unit: cents per litre</b>	0	9.44
<b>Liquefied petroleum gas (LPG) (<a href="#">duty paid</a>)</b>  <b>Unit: cents per litre</b>	0	7.2 (see <a href="#">note 1</a> )
<b>Liquefied natural gas (LNG) or compressed natural gas (CNG) (<a href="#">duty paid</a>)</b>  <b>Unit: cents per litre</b>	0	15.2 (see <a href="#">note 2</a> )

**Table 2: Rates for fuel acquired from 1 February 2022 to 29 March 2022**

Eligible fuel type	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, emergency vehicles; domestic electricity generation
<a href="#">Liquid fuels</a> – for example, diesel or petrol Unit: cents per litre	17.8	44.2
<a href="#">Blended fuels: B5, B20, E10</a> Unit: cents per litre	17.8	44.2
Blended fuel: E85 Unit: cents per litre	0	18.955
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) Unit: cents per litre	0	14.4 (see <a href="#">note 1</a> )
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> ) Unit: cents per kilogram	0	30.3 (see <a href="#">note 2</a> )

**Table 3: Rates for fuel acquired from 2 August 2021 to 31 January 2022**

Eligible fuel type	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, emergency vehicles; domestic electricity generation
<a href="#">Liquid fuels</a> – for example, diesel or petrol Unit: cents per litre	16.9	43.3
<a href="#">Blended fuels: B5, B20, E10</a> Unit: cents per litre	16.9	43.3
Blended fuel: E85 Unit: cents per litre	0	18.565
Liquefied petroleum gas (LPG) ( <a href="#">duty paid</a> ) Unit: cents per litre	0	14.1 (see <a href="#">note 1</a> )
Liquefied natural gas (LNG) or compressed natural gas (CNG) ( <a href="#">duty paid</a> )	0	29.7 (see <a href="#">note 2</a> )

<b>Unit: cents per kilogram</b>		
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**Note 1:** Fuel tax credits can't be claimed for duty paid LPG supplied for domestic electricity if the fuel tax credits have already been claimed by the supplier or packager.

**Note 2:** Fuel tax credits can rarely be claimed for LNG and CNG supplied for domestic electricity, as they are rarely duty paid.

**Note 3:** From 30 March 2022 until 28 September 2022, non-profit organisations using fuel in heavy vehicles for travelling on public roads will not be able to claim fuel tax credits as the road user charge (RUC) exceeds the excise duty paid.

### Related pages

- [Non-profit emergency vehicles and vessels](#)
- [Domestic electricity generation](#)

QC 65972

## Eligibility

Check your eligibility to register for fuel tax credits if you use fuel for non business purposes.

**Last updated** 3 April 2017

You must be registered for fuel tax credits to make a claim.

If you are registered for GST, you have separate claiming arrangements for fuel tax credits as a business.

### See also:

- [Fuel tax credits - business](#)

## Eligible fuels and uses

Eligible fuels are taxable because fuel tax (excise or customs duty) is required to be paid on it.

You can claim fuel tax credits for:

- [Domestic electricity generation](#)
- [Non-profit emergency vehicles and vessels](#)

Some fuels and fuel uses are not eligible. You can't claim fuel tax credits for:

- fuel you acquired but did not use because it was lost, stolen or otherwise disposed of
- fuels where fuel tax credits have already been claimed by a business earlier in the supply chain, for example
  - kerosene packaged in containers of 20 litres or less
  - heating oil supplied for home heating
  - duty paid LPG supplied for residential use, or packaged for supply in containers of 210kg or less.
- aviation fuels (such as aviation gasoline and aviation kerosene)
- fuel you use in light vehicles of 4.5 tonnes gross vehicle mass (GVM) or less, for travelling on public roads.

Biodiesel and fuel ethanol (other than part of a blend with another fuel) were ineligible fuels prior to 1 July 2016.

## Domestic electricity generation

You can claim for eligible fuel you use to generate electricity for domestic purposes.

## Non-profit emergency vehicles and vessels

Non-profit organisations can claim for eligible fuel used for non-profit emergency vehicles and vessels.

QC 44531

## Domestic electricity generation

You can claim for eligible fuel you use to generate electricity for domestic purposes.

**Last updated** 3 April 2017

You can claim fuel tax credits for eligible fuel, such as diesel or petrol, you acquire for use in generating electricity for domestic purposes. The fuel can be used to generate electricity using a motor or generator, for yourself or others.

When we say 'for domestic purposes', we mean for a home, house or household. This includes a:

- static home such as a single house, duplex, town house, unit or cabin
- relocatable home such as a demountable home
- marine home such as a houseboat
- mobile home such as a caravan or motor home.

Generally, you are only entitled to fuel tax credits for electricity you generate for the home if it is the main or permanent place of residence.

You cannot claim fuel tax credits for electricity you generate for recreational purposes, including for use in a:

- holiday caravan
- tent
- yacht
- pursuit of a hobby, such as opal exploration.

If you use fuel to generate electricity for business or commercial purposes, you must claim fuel tax credits on your business activity statement (BAS). If you are registered for GST you must claim for fuel used to generate domestic electricity on your BAS together with fuel used in your eligible business activities.

**See also:**

- [Fuel tax credits - business](#)

QC 44532

## Non-profit emergency vehicles and vessels

Non-profit organisations can claim for eligible fuel used for non-profit emergency vehicles and vessels.

**Last updated** 3 April 2017

If you operate a non-profit organisation that has chosen not to register for GST because its annual GST turnover is less than \$150,000, you can still claim fuel tax credits on a fuel tax credit claim form if you meet all the following requirements:

- you are a non-profit organisation at the time you acquire, manufacture or import the fuel
- you only claim for fuel used to operate emergency vehicles or vessels that provide emergency services and are clearly identifiable as such.

If you want to claim fuel tax credits for any use other than in emergency vehicles or vessels, you must be registered for GST and make your claim on your BAS.

**Find out about:**

- [Emergency vehicles](#)
- [Emergency vessels](#)

**See also:**

- [Fuel tax credits - business](#)

## Emergency vehicles


Emergency vehicles are for providing emergency services and clearly identifiable as such. These vehicles can be less than 4.5 tonnes GVM (light emergency vehicles) or greater than 4.5 tonnes GVM (heavy emergency vehicles).

You can claim fuel tax credits for eligible fuel you acquire for use for:

- operating a heavy emergency vehicle for travelling on public roads – rates for this activity are reduced by the road user charge, which is subject to change
- powering auxiliary equipment of a heavy emergency vehicle travelling on public roads (such as a water pump attached to the fire truck) – rates for this activity are not reduced by the road user charge as it is considered to be unrelated to a vehicle's movement along public roads
- operating an emergency vehicle (heavy or light emergency vehicle) that is not travelling on public roads, such as private roads and off roads - rates for this activity is not reduced by the road user charge.

To be eligible for fuel tax credits, diesel vehicles travelling on public roads and manufactured before 1 January 1996 must meet one of the environmental criteria specified by the Department of Infrastructure and Regional Development.

**See also:**

- [Heavy vehicles](#)
- [Fuel Tax Credit for Heavy Diesel Vehicles](#)  (DOTARS/050054) on [infrastructure.gov.au](http://infrastructure.gov.au)

## Emergency vessels

Emergency vessels are for providing emergency services and clearly identifiable as such. You can claim fuel tax credits for eligible fuel you use in an emergency vessel for:

- rescue, including surf rescue
- other marine emergency services such as fire-fighting.

QC 44533

## Working out your eligible quantities

Keep records of your fuel acquisition and the method or measure of quantities you claim.

**Last updated** 3 April 2017

When you claim fuel tax credits, you need to:

- work out the eligible quantity of fuel - there are several commonly used calculation methods and measures
- keep records that support your fuel tax credit claims.

We make an assessment based on the information you provide us. You may incur a penalty if you cannot demonstrate that your claim is correct.

**See also:**

- [Calculation methods](#)
- [Records you need to keep](#)

### Calculation methods



How to calculate and measure your fuel tax credits.

### Records you need to keep



You must keep the correct records when claiming fuel tax credits.

QC 44537

# Calculation methods

How to calculate and measure your fuel tax credits.

**Last updated** 3 April 2017

To work out the quantity (litres or kilograms) of fuel you can claim fuel tax credits for, you can use any methods or measures that are fair and reasonable for your circumstances.

## Methods

Common methods to work out the eligible quantity of fuel are:

- Constructive method
- Deductive method
- Percentage use method
- Estimated use method.

## Measures

You may use any appropriate, reliable measure as the basis for working out the eligible quantity of fuel. Some examples of reliable measures are:

- odometer readings of kilometres actually travelled
- route distances if a vehicle travels on fixed routes
- kilowatt hours of electricity generated
- hours of operation for the vehicle or equipment
- average hourly fuel consumption of vehicles or equipment such as generators – for example, from job sheet records.

You may also use statistical sampling as part of any method you use.

### See also:

- [Calculating eligible fuel quantities](#)

QC 44538

## Records you need to keep

You must keep the correct records when claiming fuel tax credits.

**Last updated** 26 May 2015

You must keep records (for example fuel invoices and bank statements) that show:

- the type of fuel you acquired
- the quantity of each fuel type acquired
- the date you acquired it
- you have used or intend to use the fuel to
  - generate domestic electricity
  - operate emergency vehicles or vessels.

If you claim more than \$300 in a financial year, you must also keep appropriate records that show you acquired the fuel and substantiate your claim for fuel tax credits.

You must keep records for five years after you make the claim. Fuel dockets or invoices are examples of acceptable records. You do not need to send the records to us unless we ask you to.

If you claim less than \$300 in a financial year, you do not need to keep receipts of fuel acquisitions but you may still be asked to substantiate that the fuel you claimed for was used for either domestic electricity generation or the operation of emergency vehicles or vessels.

QC 44539

# Claiming fuel tax credits for non-business

How to claim fuel tax credits for individuals and non-profit organisations.

**Last updated** 20 September 2022

## How to claim your fuel tax credits

You can claim your fuel tax credits whenever you like, as long as we receive your claim within 4 years after the date you acquired the fuel. We will work out the amount of your fuel tax credit using the rate that applies for the period you have provided.

When you claim your fuel tax credits:

- nominate the earliest fuel purchase date and latest fuel purchase date to indicate the claim or return period
- enter the eligible quantity of fuel (litres or kilograms) you have acquired for use.

The easiest way to claim your fuel tax credits is by using our online services. Lodging your *Fuel tax credits non-business* form electronically is quick, easy and secure.

This means you:

- can lodge at a time that's convenient to you
- may get a faster refund
- get help to avoid mistakes
- can review your claim before lodging, and check that the amount calculated equals what you expect to receive
- will receive a confirmation with a receipt ID.

## Making a claim where multiple rates apply

From 30 March to 28 September 2022, the excise and excise equivalent customs duty rates for petrol, diesel and all other fuel and

petroleum-based products (except aviation fuels) were temporarily reduced.

We will use the fuel tax credit rate as at the last purchase date to calculate your claim.

If multiple rates apply to your fuel purchases, we recommend you lodge a claim for each period.

### **Example: lodging a claim for fuel tax credits non-business**

Arnold lodges a fuel tax credit claim for fuel used for domestic electricity generation in December for fuel he purchased:

- before and after 30 March 2022
- after 28 September 2022.

When Arnold lodges his claim in December 2022, he should lodge 3 claims:

- claim 1 – for fuel purchased up to 29 March 2022
- claim 2 – for fuel purchased from 30 March 2022
- claim 3 – for fuel purchased from 29 September 2022.

This will make sure the correct rate can be applied to Arnold's claims.

## **How to lodge your claim**

If you're an individual, use [Online services for individuals and sole traders](#) (accessed via myGov):

- select **Tax** then **Lodgments** then **Reports and forms**
- select **Fuel tax credit non-GST** then **New claim**
- complete all mandatory fields and review the information
- tick the **Declaration** box and select **Submit**.

If you are a not-for-profit organisation (not registered for GST), you can claim fuel tax credits using [Online services for business](#):

- select **Lodgments** then **Reports and forms**
- select **Fuel tax credit non-GST** then **New claim**
- complete all mandatory fields and review the information
- tick the **Declaration** box and select **Submit**.

If you cannot access our online services you can lodge your claim:

- through your registered tax agent

#### Related page

- [Amending fuel tax credit claims for non-business](#)

### Amending fuel tax credit claims for non-business

How to correct an error or make an adjustment in your fuel tax credit claim if the quantity of fuel has changed.

QC 44540

## Amending fuel tax credit claims for non-business

How to correct an error or make an adjustment in your fuel tax credit claim if the quantity of fuel has changed.

**Last updated** 9 October 2023

### Making adjustments to your claim

You need to make an adjustment if the quantity of fuel you claimed for fuel tax credits later changed. For example, you:

- used fuel for a different purpose than originally intended which changed your entitlement
- used less fuel for an eligible use than originally intended

- claimed for fuel and it was later lost, stolen or otherwise disposed of – decreasing your fuel tax credit entitlement.

If your adjustment reduces the quantity of fuel, you must:

- end your return period within 90 days of becoming aware of the adjustment
- lodge that claim with us within 21 days of the end of the return period.

## How to amend your claim

You can amend your claim through [Online services for individuals and sole traders](#) (accessed through myGov):

- select **Tax**, then **Lodgments**, then **Reports and forms**
- select **Fuel tax credit non-GST**
- locate the claim you wish to amend and select **amend** (note – you can only amend a claim that is **finalised**)
- complete all mandatory fields and review the information
- tick the **Declaration box** and select **Submit**.

You can also amend your claim:

- using [Online services for business](#), if you are a not-for-profit organisation (not registered for GST)
- via your registered tax agent.

You may incur a penalty if you claim more fuel tax credits than you are entitled to.

You may also incur a general interest charge (GIC) if you have:

- made an adjustment that decreases the amount of fuel tax credits you are eligible to claim and you became aware of the need for the adjustment in an earlier period
- made an error.

If you receive an overpayment of fuel tax credits, the overpaid amount should be treated as tax that is due. This means that you must repay the overpayment plus any penalties and GIC owing from the date of the overpayment.

If you make a genuine error and let us know, we may adjust any penalties that apply.

QC 44543

## Receiving your credits

We will work out your fuel tax credit amount and pay it into your nominated bank account.

**Last updated** 27 September 2021

We will work out your fuel tax credit amount and pay it into your nominated bank account. We will also issue you a notice of assessment advising you of the amount.

If you have any other tax debts, or some other Australian Government debts, your fuel tax credits may be offset against them.

## Fuel tax credits and your tax return

Fuel tax credits you claimed for fuel you used to generate domestic electricity are not assessable income and you do not need to include them in your tax return.

Fuel tax credits you claimed for fuel your non-profit organisation used to operate emergency vehicles or vessels are assessable income. This means you must include them in your organisation's tax return.

However, this does not apply if you operate a non-profit organisation that is exempt from income tax. Non-profit organisations that are exempt from income tax do not need to lodge tax returns unless specifically asked to.

### See also:

- [Income tax returns – Non-profit](#)

QC 44545

# Product stewardship for oil program

The product stewardship for oil program provides a benefit for recycled oil and using recycled oil.

**Last updated** 1 June 2026

## How the product stewardship for oil program works

If you're licensed to manufacture excisable products and recycle oil or use recycled oil in your business, you may be eligible for a benefit under the product stewardship for oil program (PSO).

The PSO is aimed at supporting and encouraging environmentally-sustainable management of used oil.

Under the program, a levy (in the form of excise and customs duty) is collected on all petroleum-based oil or their synthetic equivalents produced in or imported into Australia. This levy is used to provide benefits to recyclers of used oil and users of gazetted oils.

Benefit rates for recyclers vary depending on the extent to which the oil is processed and the end product of the recycling activity.

The program pays a benefit in cents per litre for oil in 8 categories:

- categories 1–5 for recycling used oil
- category 8 for using gazetted or eligible oil in a gazetted or eligible use.

There is no benefit payable under categories 6, 7 or 9.

If you're recycling used oil and eligible to claim a PSO benefit, you need to have an excise manufacturer's licence. You also need to report and pay excise duty on any eligible recycled products.

**Note:** You can claim a product stewardship for oil benefit directly through [Online services for business](#).

For more information see:

- [Recycled fuel and fuel products](#)

- [Excise rates for fuel](#)

## **Rates**



Each category of recycled oil has a benefit rate which is paid in cents per litre.

## **Eligibility**



Before you can make a claim, you must meet the requirements of the relevant benefit categories under the PSO program.

## **Registering**



You must be registered for the Product Stewardship for oil program (PSO) to claim the benefit.

## **Records you need to keep**



You need to keep records to support your claim.

## **Claiming product stewardship for oil**



How to claim or amend a product stewardship for oil (PSO) benefit if you are eligible and registered to lodge a claim.

## **Receiving your benefit**



We pay the benefit into your nominated bank account. You must include the benefit amount in your income tax return.

# Rates

Each category of recycled oil has a benefit rate which is paid in cents per litre.

**Last updated** 28 June 2023

Each Product Stewardship for Oil program (PSO) category of recycled oil has a benefit rate.

The benefit rates are based on the extent of processing and the end product. The more sophisticated the treatment the higher the benefit rate.

**Table 1: Benefit rates as at 1 July 2023**

<b>Category number</b>	<b>Category description</b>	<b>Benefit rate (cents per litre)</b>
1	Re-refined base oil (for use as a lubricant or a hydraulic or transformer oil) that meets the criteria mentioned in <i>Schedule 1 of the Product Stewardship (Oil) Regulations</i>	50 (see <a href="#">Note 1</a> )
2	Other re-refined base oils (for example, chain bar oil).	10
3	Diesel fuels that comply with the <i>Fuel Quality Standard for Automotive Diesel</i>	7
4	Diesel extenders that: <ul style="list-style-type: none"><li>• are filtered, de-watered and de-mineralised</li><li>• if combined with diesel fuels, would produce a combined fuel that complies with the <i>Fuel Quality Standard for Automotive Diesel</i></li></ul>	5

5	High-grade industrial burner oils (filtered, de-watered and de-mineralised).	5
6	Low-grade industrial burner oils (filtered and de-watered).	3 (see <a href="#">Note 2</a> )
7	Industrial process oils and lubricants, including hydraulic and transformer oils (re-processed or filtered, but not re-refined).	0 (see <a href="#">Note 3</a> )
8	Gazetted oil consumed in Australia for a gazetted use.	14.2 (see <a href="#">Note 4 and 5</a> )

**Notes:**

1. An additional amount of 12 cents per litre of product stewardship (oil) benefit is payable in respect of Category 1 re-refined base oil where the entitlement to the benefit arises between 1 July 2020 and 31 December 2020.
2. From 23 April 2013 there is no benefit payable under category 6 (low-grade industrial burner oils) because of a decision handed down by the Administrative Appeals Tribunal in 2013 (Cooper Bros Holdings Pty Ltd trading as Triple R Waste Management v Commissioner of Taxation).
3. The benefit amount for category 7 oil is nil. The reason industrial process oils and lubricants (including hydraulic and transformer oils) that are reprocessed or filtered but not re-refined are included in category 7 is to ensure they are not captured under another category. The result being that excise paid oils that are used and then cleaned but not re-refined and then re-used for the same use don't attract additional excise duty and don't create a PSO benefit.
4. From 30 March 2022 to 28 September 2022, the PSO benefit rate for gazetted oils (Category 8) reduced from 8.5 cents per litre to 4.3 cents per litre.

5. From 1 July 2023, the PSO benefit rate for gazetted oils (Category 8) increased from 8.5 cents per litre to 14.2 cents per litre.

QC 44554

## Eligibility

Before you can make a claim, you must meet the requirements of the relevant benefit categories under the PSO program.

**Last updated** 25 May 2022

You must meet certain requirements for the relevant category before you can claim a benefit under the product stewardship for oil (PSO) program.

### Category 1

To claim the PSO benefit for category 1 you must:

- be licensed to manufacture excisable products
- be registered for PSO
- comply with Australian, state or territory legislation relating to oil recycling operations or enterprises
- have recycled the oil you are claiming for, and have either
  - sold the recycled oil to another entity and it is not to undergo further recycling before being sold to the end user, or
  - used the recycled oil in your business operations.

The recycled oil needs to be suitable for use as a lubricant, hydraulic or transformer oil but does not need to be used or sold for this use.


An additional 12 cents per litre of product stewardship (oil) benefit is payable in respect of Category 1 re-refined base oil for entitlements between 1 July 2020 and 31 December 2020.

To be eligible for Category 1 benefits, the recycled oil (that is suitable for use as a lubricant, hydraulic or transformer oil) must meet the:

- definition of a re-refined base oil – which requires the used oil to be restored to the condition of a base oil by either thin film evaporation, or vacuum distillation; followed by either solvent extraction or hydro-finishing
- quality criteria in Schedule 1 of the *Product Stewardship (Oil) Regulations 2000 (Regulations)*.

You can also use an alternative process approved by the Minister for the Environment. This process should be similar in purpose and effect to the processes above.

You should submit your alternative process in writing to the Minister for the Environment for approval.

Further information can be found on the website of the Department of Agriculture, Water and the Environment by accessing [Used oil recycling](#) .

## Sample testing for category 1

To meet the quality criteria for category 1 claims, an independent laboratory must test an oil sample against the criteria in Schedule 1 of the Regulations.

Test results must be submitted with the first claim and at intervals of no more than six months while the benefit is claimed.

Recyclers making claims under PSO category 1 must submit the following statements from the laboratories involved in sampling and testing:

- a statement from independent laboratory extracting the sample
- if a different entity, a statement from independent laboratory undertaking the testing of the samples.

Independent laboratory means a laboratory that:

- is independent of the person making the claim for PSO benefit
- operates at arm's length from the person
- has appropriate facilities, resources and expertise to conduct the necessary tests.

## Statement from independent laboratory taking samples

Sample takers may provide any form of statement that includes words to the effect of:

- the sample is representative of a production run of the 're-refined base oil'
- the sample taker is satisfied that the sample was not tampered with after it was collected and before it was dispatched to the laboratory undertaking testing.

## Statement from independent laboratory testing samples

Laboratories may provide any form of statement with words to the effect that the sample was not tampered with after receipt by the laboratory and before testing.

The statement must be signed and dated by an authorised representative of the independent laboratory, who must also clearly print their name, position and organisation on the statement.

Further information can be found at:

- Schedule 1 of the *Product Stewardship (Oil) Regulations 2000*
- [ATO ID 2008/84](#) *PSO: accredited laboratory and appropriate facilities, resources and expertise*
- [ATO ID 2008/85](#) *PSO: non accredited laboratory and appropriate facilities, resources and expertise*
- [ATO ID 2014/35](#) *PSO: entitlement for a PSO benefit under category 1 where re-refined base oil is not used or sold for use as a lubricant or a hydraulic or transformer oil.*

## Category 2

To claim PSO benefits for category 2, you must:

- be licensed to manufacture excisable products
- be registered for PSO

- comply with relevant Australian, state or territory legislation for oil recycling operations or enterprises
- have recycled the oil you are claiming for, and have either
  - sold the recycled oil to another entity and it is not to undergo further recycling before being sold to the end user
  - used the recycled oil in your business operations.

For category 2 benefits, the recycled oil must meet the definition of a re-refined base oil.

This requires the used oil to be restored to the condition of a base oil by thin film evaporation, or vacuum distillation; followed by either solvent extraction or hydrofinishing.

Alternatively, you can use a process approved by the Minister for the Environment. This process should be similar in purpose and effect to the processes mentioned above.

You should submit your alternative process in writing to the Minister for the Environment for approval.

There is no requirement under category 2 for the re-refined base oil to be suitable for use as a lubricant, hydraulic or transformer oil or to meet the requirements of Schedule 1 of the Regulations.

## **Categories 3–5**

To claim any of the PSO benefits for categories 3, 4 or 5, you must:

- be licensed to manufacture excisable product
- be registered for PSO
- comply with relevant Australian, state or territory legislation relating to oil recycling operations or enterprises
- have recycled the oil you are claiming for, and have either
  - sold the recycled oil to another entity and it is not to undergo further recycling before being sold to the end user
  - used the recycled oil in your business operations.

In addition, for each of those categories the following requirements must be satisfied:

- Category 3 – recycled oil must comply with the current, relevant fuel standard below.
- Category 4 – recycled oil must be filtered, de-watered and de-mineralised and if combined with diesel the resulting blend must comply with the current, relevant fuel standard below.
- Category 5 – recycled oil must be filtered, de-watered and de-mineralised and be suitable for use as a high-grade industrial burner oil. Note: the recycled oil is not required to be used or sold for use as a high-grade industrial burner fuel.

More information:

- The determination of Fuel Quality Standards is available on the Federal Register of Legislation under:
  - [Fuel Quality standards \(Automotive Diesel\) Determination 2019 \(legislation.gov.au\)](#) 
- [PGBR 2012/1](#) Product Stewardship (Oil) Benefit: the meaning of the expression 'goods produced from used oil' and the terms 'filtered', 'de-watered', and 'de-mineralised' for the purposes of the Product stewardship for oil benefit scheme
- [ATO ID 2008/38](#) *PSO: entitlement for a PSO benefit where category 5 oil is not used as a burner fuel*
- [ATO ID 2008/74](#) *PSO: complying with relevant Commonwealth, State and Territory legislation.*

## Category 6

There is no benefit payable under category 6 as a result of a decision handed down by the Administrative Appeals Tribunal in 2013.

### See also

Further details of the decision can be found by accessing [Cooper Bros Holding Decision Impact Statement](#)

## Category 7

You can claim for category 7 but the benefit amount is nil.

### See also

Each PSO of recycled oil has its own benefit [Rates](#).

## Category 8

You must be registered to claim PSO benefits for category 8.

It is not the intent of the PSO program to capture oils that are incorporated into products or end-uses that do not produce a recyclable waste oil stream and present a low risk to the environment.

As a result, if you use gazetted (eligible) oil in a gazetted (eligible) use in Australia, you may be able to claim a category 8 benefit. However, there is no entitlement to a PSO benefit under category 8 to the person who uses the resulting product after the oil has been incorporated into it.

Gazetted oils generally:

- can't be recycled
- are considered a low risk to the environment.

Gazetted oils must be declared by the Minister and are listed in the *Product Stewardship (Oil) Declaration 2003* (see Table 2).

If you're unsure whether you have purchased gazetted oil you should contact your supplier for information on its specifications and composition.

**Table 2: Gazetted oils and uses**

Gazetted oil	Gazetted use
Naphthenic process oil	Incorporated in: <ul style="list-style-type: none"><li>• a de-dusting composition for insulating material</li><li>• a de-watering flocculant composition</li><li>• a mould release composition</li><li>• an adhesive</li><li>• an ammonium nitrate fuel oil explosive</li><li>• an ink, varnish or resin for printing</li></ul>

	<ul style="list-style-type: none"> <li>• a paint de-foamer.</li> <li>• a rock drilling composition, or</li> <li>• a rubber compound</li> </ul>
Paraffinic process oil	<p>Incorporated in:</p> <ul style="list-style-type: none"> <li>• a de-dusting composition for insulating material</li> <li>• a de-watering flocculant composition</li> <li>• a mould release composition</li> <li>• an adhesive</li> <li>• an agricultural spray</li> <li>• an anti-bloat composition</li> <li>• an ammonium nitrate fuel oil explosive</li> <li>• an ink, varnish or resin for printing</li> <li>• a personal care product</li> <li>• a rock drilling composition, or</li> <li>• a rubber compound.</li> </ul>
Paraffinic (C14-17) process oil	Incorporated in a medium chain chlorinated hydrocarbon by a chlorination process.
Petroleum jelly	Incorporated in an ink, varnish or resin for printing.
Polyisobutylene succinic anhydride (PIBSA)	Incorporated in an explosive composition.
Vegetable-derived polyethers	Incorporated in a textile fibre lubricant.
White mineral oil	Incorporated in a personal care product.

Exemptions to the PSO levy are further set in the Product Stewardship (Oil) Declaration 2003 (see Table 2)

QC 44561

## Registering

You must be registered for the Product Stewardship for oil program (PSO) to claim the benefit.

**Last updated** 1 April 2022

You must register for the Product Stewardship for oil program (PSO) before you claim the benefit. However, registering is not confirmation that you are entitled to claim.

## Register using our online services

The easiest way to register for PSO is by using our online services. You will receive a confirmation with a receipt ID. Follow the steps below to register online using [Online services for business](#):

- select **Lodgments**, then **Reports and forms**
- select **Product stewardship for oil registration**, then **Register**
- complete all mandatory fields and review the information
- tick the **Declaration** box and select **Submit**.

## Alternative option to register

If you cannot access our online services you can register for PSO through your registered tax or BAS agent.

If you need help with your application, [phone us](#).

If your business changes or ceases, you should [cancel your registration](#).

QC 44555

# Records you need to keep

You need to keep records to support your claim.

**Last updated** 3 April 2017

You need to keep accurate and complete records to support your PSO claim as we may call on you to substantiate your claim up to five years after you lodge. Penalties may apply if you don't have the correct records to substantiate your claim.

## Category 1–7 records

Your records for claims under categories 1–7 need to contain information about:

- goods used in the recycling process
- the process of recycling
- the quantity of recycled oil
- loss or wastage
- storage of the goods
- sale, use or disposal of the goods
- your knowledge that the oil is not to undergo further recycling
- how you worked out your claim.

## Additional records required for category 1

You must keep copies of the laboratory test results and supporting documents, including statements from independent laboratories, for five years. They must be supplied to us both:

- with the first claim for benefit
- at intervals of no more than 6 months while the benefit is being claimed.

## Category 8 records

Records to substantiate your claim for a benefit under category 8 should include:

- the quantity and type of oil purchased
- the quantity of oil consumed
- loss or wastage of the goods
- how the oil was consumed.

QC 44556

## Claiming product stewardship for oil

How to claim or amend a product stewardship for oil (PSO) benefit if you are eligible and registered to lodge a claim.

**Last updated** 14 July 2023

### Requirements to claim

To claim a PSO benefit you must be:

- [eligible](#)
- [registered](#)

Claims can be made through [Online services for business](#).

You need to identify what period you are claiming for (the claim period). Claims can be made up to 3 years after the start of the claim period. For example, if the claim period is from 1 January 2020 to 31 January 2020, you must lodge your claim before 1 January 2023.

We will work out the amount of your claim using the rate applicable for the period you provided.

### Making a claim where multiple rates apply

From 30 March to 28 September 2022, the excise duty rates for petrol, diesel, and all other fuel and petroleum-based products (except

aviation fuels) were temporarily reduced.

The PSO benefit rate for gazetted oils used in Australia for a gazetted use (category 8) reduced from 8.5 cents per litre to 4.3 cents per litre from 30 March 2022 to 28 September 2022.

These rates returned to the full rate of 8.5 cents per litre on 29 September 2022.

On 1 July 2023, these rates increased to 14.2 cents per litre.

If you are claiming a category 8 PSO benefit, [multiple rates](#) may apply.

To ensure we apply the correct rate, we recommend you lodge a separate claim for each of the following periods:

- up to 29 March 2022
- from 30 March 2022 – 28 September 2022
- from 29 September 2022 – 30 June 2023
- from 1 July 2023.

### **Example: lodging a claim for PSO**

KPM Chemicals Pty Ltd uses a paraffinic process oil to manufacture mould release agents. KPM needs to lodge a category 8 PSO claim in August 2023 for gazetted oil used:

- before 30 March 2022
- from 30 March 2022
- from 29 September 2022.
- from 1 July 2023

When KPM lodges its claim in August 2023, it should lodge 4 separate claims:

- claim 1 – for gazetted oil used up to 29 March 2022
- claim 2 – for gazetted oil used from 30 March 2022 – 28 September 2022
- claim 3 – for gazetted oil used from 29 September 2022 - 30 June 2023.
- claim 4 - for gazetted oil used after 1 July 2023

This will make sure the correct rate can be applied to KPM's claims.

## How to lodge your claim

You can lodge your PSO claim using [Online services for business](#):

1. select **Lodgments**, then **Reports and forms**
2. select **Product stewardship for oil claim**
3. complete all mandatory fields and review the information
4. tick the **Declaration** box and select **Submit**.

[Online services for business](#)

## Amending your claim

You may amend a claim you have previously made. You must make your amendment request within 2 years of the end of the claim period or a further period we have allowed.

For example, if you lodged your claim on 1 February 2022 and your claim period was from 1 January 2022 to 31 January 2022, you have until 31 January 2024 to lodge a request for an amended assessment.

You can amend your PSO claim using [Online services for business](#). You will receive a confirmation with a receipt ID.

Follow the steps below to amend your claim:

1. select **Lodgments**, then **Reports and forms**
2. select **Product stewardship for oil claim**
3. locate the claim you wish to amend and select **Amend** – note that only claims that fall within the period of review timeframe will have this option available
4. update the **Fuel quantity** with the correct information
5. tick the **Declaration** box and select **Submit**.

QC 44557


## Receiving your benefit

We pay the benefit into your nominated bank account. You must include the benefit amount in your income tax return.

**Last updated** 18 May 2022

We pay the product stewardship for oil program (PSO) benefit into your nominated bank account.

## Update your bank details

Update your bank account details through [Online services for business](#) :

1. select **Lodgments**, then **Reports and forms**
2. select **Product stewardship for oil**
3. then **View or update your financial institution details**

## Your claim assessment

We send you a claim assessment when your claim is processed. It tells you the benefit amount you are entitled to, even if it is nil. It also shows any adjustments.

If you disagree with the claim assessment, contact us to discuss. If you are still not satisfied, you can [lodge an objection](#).

## Tax on your benefit

Your benefit is assessable income. You must include it in your tax return.

It is not subject to GST or pay as you go (PAYG) instalment income.

You don't have to include it in your business activity statement (BAS), but you can include it at label T1 if you want to.

## Overpayments

If we overpay your benefit, you must repay it. If you do not repay it in time, you will be charged interest on the unpaid amount.

## Entitlement offset

We cannot offset PSO benefits against other tax debts without your consent. If you would like to do this, [phone us](#).

QC 44558

## Cancelling your registration

If your circumstances change and you are no longer eligible to claim, you should cancel your registration.

**Last updated** 27 September 2021

If your circumstances change and you are no longer eligible to claim fuel tax credits or a Product stewardship for oil benefit, you should cancel your registration. Your cancellation is effective the day you submit the cancellation request.


### Find out about:

- [Fuel tax credits – business](#)
- [Fuel tax credits – non-business](#)
- [Product stewardship for oil](#)

## Fuel tax credits – business

You can cancel your registration for fuel tax credits:

- online using [Online services for business](#):

- Select **Profile**, and then **Tax registrations**
  - find **Fuel tax credit** in your list of current registrations and select **Cancel**
  - complete all mandatory fields
  - tick the **Declaration** box and select **Submit**.
- through your registered tax and BAS agent
  - by [phone](#)
  - by lodging the *Application to cancel registration* (NAT 2955) form, which you can order using our [online publication ordering service](#) 

## Fuel tax credits – non-business

You should cancel your Fuel tax credits – non-business registration if you are no longer eligible to:

- claim fuel tax credits for fuel used to generate electricity for domestic purposes
- operate an emergency vehicle or vessel (non-profit organisations).

You can cancel your registration for fuel tax credits:

- online using [Online services for individuals and sole traders](#) (accessed through myGov):
  - select **Tax registration**
  - find **Fuel tax credit non-GST** in your list of current registrations and select **Cancel**
  - complete all mandatory fields and review the cancellation details
    - you can make changes or stop the cancellation process here
  - tick the **Declaration** box and select **Submit**.
- online using [Online services for business](#), if you are a not-for-profit organisation (not registered for GST)
  - Select **Profile**, and then **Tax registrations**

- find **Fuel tax credit non-GST** in your list of current registrations and select **Cancel**
  - complete all mandatory fields and review the cancellation details
    - you can make changes or stop the cancellation process here
  - tick the **Declaration** box and select **Submit**.
- 
- through your registered tax and BAS agent
  - by [phone](#)

## Product stewardship for oil

If you are no longer eligible to claim a product stewardship for oil (PSO) benefit, you should cancel your registration:

- online through [Online services for business](#):
    - go to **Tax registration**
    - click cancel on **Product stewardship for oil**
    - review the cancellation details – you can make changes or stop the cancellation process here
    - tick the **Declaration** box and click **Submit**.
- 
- through your registered tax and BAS agent
  - by [phone](#)

We may also cancel your registration if you have not made a claim during a 13-month period. We will notify you in writing if we do this.

QC 44567

## Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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