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Petroleum Stakeholder Group

Access information from meetings of the Petroleum Stakeholder Group.

QC 38360

Petroleum Stakeholder Group key messages 20 August 2025

Key topics discussed at the Petroleum Stakeholder Group meeting 20 August 2025.

Published 13 October 2025

Welcome

No conflicts of interest were declared, and attendees were reminded to declare any conflicts that may arise during discussions.

Integrity declarations have been completed by all non-government attendees. Attendees were asked to highlight any issues considered sensitive or confidential during discussions.

Reflections of 2024-25 / Focus for 2025-26

Fuel excise continues to be rated as a low-risk product for the Australian Taxation Office (ATO), and the industry is seen as highly compliant. It was noted that the 2022-23 tax gap estimate for fuel excise was 3.9% or $812 million. The 2023-24 tax gap will be published in October 2025. While this has previously been around 1 to2%, the lower the tax gap, the more sensitive it is to data variations as part of the calculation methodology used. Despite the increase in the estimated tax gap from 1.9% to 3.9%, the overall fuel excise program was still considered low risk. The total amount of fuel excise collected in 2023-/24 was $25.5 billion, up from $20.9 billion in 2022-23. The temporary fuel excise reduction in place during 2022-23 contributed to the difference.

The ATO noted the long-term industry trend which has seen excise duty collected on petrol drop by a third from 19 megalitres (ML) to 14.3 ML since 2003-04, while diesel has more than doubled, from 14 ML to 33 ML. Industry members agreed with the long-term trend noting the change was considered to be due to the uptake of electric vehicles, greater fuel efficiency across all passenger vehicles, a shift from petrol-powered vehicles to diesel and greater use of diesel in industry.

The excise client manager (ECM) program remains an effective way to manage the risk associated with large fuel excise collections. The program also provided a means for the ATO to gain greater insights into issues impacting the fuel excise system and the largest excise payers, including managing and supporting personnel changes, material system changes, and advice on new products or process changes. The direct contact also provides excise payers with assistance to avoid any disruptions. Part of the ECM program includes a level of confidence (LoC) program to gain further assurance of compliance. The LoC program had paused due to resourcing impacts such as COVID-19, however LoC work would be a key focus of the 2025-26 ECM work program to provide evidence-based confidence that clients have met and continue to meet their excise obligations. The LoC program considers overall business structure, business models, excise arrangements and transactions, where the business sits in the supply chain market and the sort of controls in place and their effectiveness.

The ATO considers the current level of debt in relation to fuel excise to be low and is reflective of early engagement with excise payers where issues arise.

The excise streamlining deregulation measures have now been implemented. From 1 July 2024, excise payers can apply for a general movement permission, to allow the movement of goods from an entity's licensed premises to other licensed premises able to store fuel of that kind. This obviates the need for separate permissions from and to establishments. There are current permissions at client level which allow movement from all licences under an Australian business number (ABN) to all licences under a different ABN, including a move from third parties. The ATO is not intending to disrupt current client level movement permissions. ECMs would work through any transition with excise payers if that were to change.

The bunker fuels measure was the last measure to be implemented and took effect from 1 January 2025. This measure means that a remission can be applied to underbond fuel supplied to ships over 400 tonnes undertaking domestic voyages. Content on ato.gov.au has been updated to reflect the new arrangements.

Group governance

A membership review was carried out in July 2025, with membership considered in terms of representation and engagement. As a result, invitations were issued to several entities to join the group. These were accepted by Chevron, Glencore, Park, Trafigura, Freedom Fuels, Park, PetroChina International, Gemco and RTA Gove, and were represented at this meeting.

As part of governance for stakeholder groups, the group charter is required to be endorsed annually. The 2024 charter was provided in meeting papers for consideration. No comments were received from members and the charter will carry over for 2025.

Action item	2025 Charter
Status	Completed
Responsibility	PSG Secretariat
Description	The 2025 Petroleum Stakeholder Group Charter to be distributed to members with meeting minutes.

Roundtable member comments

Treasury advised that there were no current measures in the fuel excise space. Government is holding an Economic Reform Roundtable, with a focus on 3 main themes:

- making our economy more productive
- building resilience in the face of global uncertainty
- strengthening the budget and making it more sustainable.

Information on the Economic Reform Roundtable, including the agenda and a short overview paper are available.

Australian Border Force advised they continue to support Treasury and the ATO in relation to the deregulation measures and are keen to hear feedback from industry about access to the bunker fuels measure and licensing arrangements.

The Australian Institute of Petroleum (AIP) has advocated to the Treasurer for a change from the current weekly payment cycle for large excise payers to a monthly payment cycle, noting the substantial holding cost between payment of excise and receipt of payment from the customer. We and our members consider that aligning fuel excise to the GST payment cycle would allow for better cash flow to stimulate more private sector investment and working capital management.

We also note the changing patterns of fuel demand, with continuing growth / demand for diesel and jet fuel. The aviation fuel sector has not fully rebounded since COVID-19 and diesel is being used extensively across the economy. Most electric vehicles in Australia were hybrid vehicles and therefore the impact on petrol usage was less than assumed. There has been a shift to diesel utes and passenger vehicles, and this was expected to grow.

Ampol noted the benefits of the ECM program. There was a need for the tax treatment of renewable diesel to match biodiesel given both products were using the same feedstock, but renewable diesel has a higher diesel rate applying. There was a lower demand for renewable diesel due to the higher price premium. The AIP were involved in discussions with government in relation to the safeguard mechanism with a move from high to low emissions fuel.

Viva Energy noted the current disconnect with return to bond for imported product going into terminals. This was particularly relevant in relation to the increasing investment in infrastructure for renewable products. Companies were not always able to take stock straight into bond, and where customs duty is paid at the border on product which is then blended with local product, companies cannot use the return to bond claim to claw back the customs duty paid. Viva Energy noted that when reforms realigned the treatment of lubricants, renewable diesels and sustainable aviation fuels were not considered. As the fuel industry ramps up for renewable fuels, this creates a greater impost. It was noted that this is due to Customs Regulations currently being narrow as to the type of product, limited to mineral or traditional fuels. The AIP noted that with renewable diesel standards in place from early 2025, industry considered that regulations should be aligning to fuel quality standards. The ABF advised that given the impact on revenue, this would be an issue for government to decide to progress.

Exxon Mobil Oil supported comments made in relation to renewable diesel. Exxon Mobil considers renewable diesel as a viable product solution going forward.

BP Australia Pty Ltd acknowledged recent ECM assistance in relation to processing issues.

Viva Energy noted that in relation to deferred payment arrangements, the impact of indexation on weekly excise payments on Viva Energy since the reintroduction of indexation in November 2014 has been an additional cumulative cost of approximately $30 million per week, equating to $1.56 billion annually. This does not account for volume increases and is dependent on the spread of product mix and customer mix of retail vs commercial. Fuel tax credit (FTC) claims by large mining companies have been the subject of current media and it was noted that FTC is claimed and received before those companies have paid the major fuel supplier. This shifts the cash flow burden to the fuel majors. The proposed new net cash flow tax where interest payments will be denied on larger businesses is a further burden on working capital.

Chevron had found discussions very insightful and noted that Chevron activities cover both downstream and upstream aspects – with the downstream paying fuel excise and the upstream being a monthly claimant of FTCs.

Glencore advised that their activities also involve both downstream in paying fuel excise and upstream being significant claimants of FTCs in the mining industry. They noted that the weekly payment obligation was more difficult to maintain from a resourcing perspective in terms of various staff providing data each week.

Members discussed these issues further, with Chevron advising that the administration burden in meeting lodgment and payment on Monday each week was an issue, particularly when dealing with overseas banking services to process payments They noted that there is a great reliance on staff carrying out lodgments, payments and reporting.

Freedom Fuels noted current issues for them being around an overcrowded market and illicit tobacco and shared concerns about reporting and payment terms and its’ impact on business.

Park Pty Ltd and PetroChina International were also supportive of issues raised around cash flow and timing of weekly reporting.

Gemco noted that while their business was not as a retail seller, they experienced similar issues raised by Glencore and BP.

RTA Gove Pty Ltd supported earlier comments, noting that as an excise payer, the requirement to meet weekly lodgments and daily payments was one of the main administrative burdens being experienced. RTA Gove noted that the recent introduction of the bunker fuel measure is working well and was a very smooth transition.

Members were thanked for their contributions and advised that while the group usually meets annually, and in addition to ECM assistance, members can contact the Secretariat with general queries.

Other business

It was noted that the ATO contributes monthly as part of the Commonwealth's mandatory petroleum data reporting. Most members contributed to that report through other mechanisms, with the ATO providing monthly excise data to corroborate and support that information.

Attendees

Attendees list

Organisation	Attendee
ATO	Michael Hughes (Chair), Small Business, Excise Experience
ATO	Anthony Barnard, Small Business, Excise Experience
ATO	Anthony O'Connell, Small Business, Excise Experience
ATO	Bonnie Joshi, Small Business, Excise Experience
ATO	David Maurovic, Small Business, Excise Experience
ATO	Jack Stewart, Small Business, Excise Experience
ATO	Michael Brooks, Small Business, Excise Experience
ATO	Shaun Wicks, Small Business, Excise Experience

ATO	Stasi Polas, Small Business, Excise Experience
Australian Border Force	Alex May
Australian Border Force	Kate Theodore
Australian Institute of Petroleum	Malcolm Roberts
Ampol Australia Petroleum Pty Ltd	Chelsea Riewoldt
Exxon Mobil Oil Australia Pty Ltd	Darren Koh
BP Australia Pty Ltd	Bill Barton
BP Australia Pty Ltd	Mandy Cheung
Chevron Australia Downstream Fuels Pty Ltd	Brendan CookKeith
Chevron Australia Downstream Fuels Pty Ltd	Keith Longland
Freedom Fuels Terminalling Pty Ltd	Houssain Ghabra
Freedom Fuels Terminalling Pty Ltd	Janelle Keatley
Glencore Australia Oil Pty Limited	Anne Collins
Park Pty Ltd	Shane Bourke
PetroChina International (Australia) Pty Ltd	Matthew Gough
RTA Gove Pty Limited	Sharon Jackson
Trafigura Asia Trading Pty Ltd	Daryl Campillos

Trafigura Asia Trading Pty Ltd	Jessica Datu
Treasury	Juyeon Lee
Treasury	Liz Jaspers
Treasury	Zoe Chalmers
Viva Energy Australia Pty Ltd	Helen Curran

Apologies list

Apologies list

Organisation	Member
ATO	Emma Butler, Small Business, Excise Experience
Ampol Australia Petroleum Pty Ltd	Megan Kirkby
Australian Border Force	Kimberlee Clydesdale
Exxon Mobil Oil Australia Pty Ltd	Grace Abinoja

QC 105615

Petroleum Stakeholder Group key messages 30 July 2024

Key topics discussed at the Petroleum Stakeholder Group meeting 30 July 2024.

Last updated 17 September 2024

Group governance

Integrity declaration

Members were advised of the introduction of an integrity declaration for all consultation groups. A copy of the declaration will be provided to members by email and need to be completed and returned prior to the first meeting in 2025.

Integrity declarations are to be signed annually by primary members of the group, as well as proxy members at meetings. They are not required to be completed by Commonwealth members, who are covered by other Australian Public Service guidelines.

Annual review

An annual review is required for all consultation groups to ensure relevant representation of industry organisations and associations. The 2024 review has been conducted with group membership remaining the same. For the 2025 review, consideration may be given to add other large petroleum excise payers.

Charter

The Petroleum Stakeholder Group (PSG) charter has been updated to include the integrity declaration and a draft was provided with the meeting papers. There were no comments received by members and the charter was endorsed.

Action item	PSG Charter
Responsibility	Rowena Troth, Secretariat
Description	Enquire if endorsed PSG charter can be published to PSG webpage.

2023–24 reflections and 2024–25 compliance focus areas

The official excise duty collection figures will not be released until October 2024 however, collections for 2022–23 were approximately $20 billion. Final collections for 2023–24 is expected to be higher as the 2022–23 period was impacted by the temporary reduction in the fuel excise rate during that year. The top 10 excise payers contributed 96% of that amount.

Compliance assurance relies on early engagement with major excise payers in terms of sharing information and discussing changes in business processes and systems. The current fuel excise tax gap is considered very low at 1.7% or $297 million (2021–22). The Australian Taxation Office (ATO) tax gap team advised that such a low percentage can be subject to data and statistical variations however, the trend over time demonstrates a high level of compliance.

Diesel collections continue to increase, with petrol volumes quite flat. Excise centre are aware of an increase in the use of methanol in commercial shipping, as well as the use of gas, ammonia and hydrogen alternatives. The ATO noted a return of aviation fuel clearances to pre-COVID-19 levels.

The ATO's compliance assurance in fuel excise is informed by the Excise Client Manager (ECM) program, with one-on-one engagement with the largest fuel excise payers. This program will continue into 2024–25, with the ATO gaining insights through interactions around changes in products, distribution, logistics and other issues relating to the fuel excise industry.

The last 2 years have seen significant changes in the ATO's administration of excise, commencing with the introduction of online lodgment and payment of excise duty in September 2021, and the implementation of the deregulation measures. All major fuel excise clients are now using online services, with work carried out to resolve some transitional issues.

The ATO and the fuel industry continue to contribute to the government's mandatory reporting of petroleum data to the Department of Climate Change, Energy, the Environment and Water.

The overall trend in the fuel excise tax gap results was queried and the ATO noted that it remains consistent over time and can provide details out of session.

The 2 main drivers for the decline in petrol collections was discussed:

- The increase in the number of diesel vehicles in terms of ‘light passenger vehicle fleets'.
- A trend over 20 years where light commercials have moved from a previous 50:50 split across diesel and petrol vehicles to the current 90:10 diesel to petrol vehicles.

While fuel economy has had some impact, the composition of vehicle fleets was more significant in declines in petrol usage.

Action item	Fuel excise tax gap results
Responsibility	Michael Hughes, Director, Excise Experience
Description	Michael Hughes to provide PSG members with a comparison of fuel excise tax gap results over time.

Deregulation new measures

Royal Assent for the *Excise and Customs Legislation Amendment (Streamlining Administration) Act 2024* was received on 28 June 2024, with amendments to respective regulations registered on 20 June 2024.

On 4 July 2024, members were advised by email of updated ato.gov.au content. 'Guidelines for the Fuel Industry' will be updated soon, and members will be advised upon completion.

Changes to legislation because of the new measures from 1 July 2024 include:

- Excise and Customs licence holders will no longer need to renew licences or pay a licence fee. Due to the late passage of the law, some excise equivalent goods (EEG) warehouse licence fees were paid for 2024, however these have since been refunded.
- Clients can apply for entity-level licences from 1 July 2024. Previously, multiple licences for each premise were required where an entity had multiple premises. Changes now mean that these can be consolidated into one licence with an attached schedule providing details of the various premises. These will not be automatically issued, and clients will be required to apply for this change.

- A new General Movement Permission (GMP) is available to allow clients to move goods from any of their premises to any other premise that is licenced to receive those goods. These are optional and can be in addition to other permissions. Previously, the law focussed on movement permissions specifying details of both premises. A consideration of granting a GMP will be that there are adequate controls in place to account for goods being moved.
- The ATO will be publishing a public register of licence holders providing the name and Australian Business Number of all clients holding an excise or EEG licence. It will be updated monthly to provide clients with a reference point for potential engagement for movement and storage of goods. A link to the register will be provided to members.
- The entitlement to claim excise refunds for excise duty paid on or after 1 July 2024 has been extended from 12 months to 4 years to align with customs duty and other indirect taxes.
- The measure has introduced a simplified method for refund claims relating to vapour returned and recovered in a Vapour Recovery Unit (VRU). Previously, VRUs had to be tested every 6 months. From 1 July, a single rate can be applied to determine entitlements. This can be claimed on a weekly basis or periodically.
- Onshore producers of crude oil and condensate are no longer required to hold an excise licence. This measure is more relevant for upstream producers. Current licence holders will be asked to surrender these licences.
- Clients will be able to claim a refund of customs duty paid on imported lubricants used in manufacturing This measure resolves previous double taxation issues raised by PSG members. This will be administered by the Australian Border Force (ABF), customs duty who have issued an Australian Customs Notice to provide more information.

From 1 January 2025, duty will not be required to be paid on fuel for use in ships meeting certain conditions. This is commonly referred to as the bunker fuel measure. Excise centre is currently updating web content and members will be advised when this is completed. The ABF will be issuing an Australian Customs Notice relating to this measure.

The implementation of the measures will continue over coming months because of many years of advocacy from the ATO and industry.

The ATO provided more details of the entity level licensing and GMPs. As the legislation has only recently been passed, members noted that they would now consider optional licensing changes.

Excise client managers will be contacting clients to discuss potential options because of the changes which might assist in reducing administrative burdens.

ATO technical advice

A draft version of **ATO Practice Statement Law Administration PS LA 2003/1** – *Petroleum excise duty – reporting for adjustments outside the current reporting period* is included with meeting papers. Members noted that amendments over 12 months require a reason code to be included. Members did not raise any concerns with the draft document.

Industry updates – roundtable

Difficulties for clients in the timing of the indexation rate, particularly when the date of effect occurs after the first of the month and the extra administration required in pricing where it needs to be updated on the first of the month and then a few days later when indexation takes effect, was discussed. It was noted that the rate changes were tied to the publication schedule of the Consumer Price Index by the Australian Bureau of Statistics.

Members queried if work was being carried out by Treasury or the ATO regarding renewable fuels including renewable diesel. Treasury considers fuel and all taxation settings on an ongoing basis, with policy decisions being a matter for government. Ampol may consider a submission for law change if this becomes a larger issue. The ECM program was very beneficial for Ampol in terms of open and transparent engagement on issues as they arise, with quick resolution.

The ongoing issues relating to the use of myGov and RAM online systems where employees are based offshore was discussed. Current processes to provide access to offshore employees was considered complicated and very slow. BP has recently released their 2024 Energy Outlook (PDF 2.22 MB) which provided a global view of petroleum, oil and emerging markets.

A functionality issue relating to ATO's Business Portal was raised. The ATO will pass on that feedback to systems staff. It was queried whether a deferred payment option remained an item for future advocacy for law change. It was noted that increasing rate rises mean that there is a burden on business to carry clients on longer term payment contracts. Treasury advised that all options for deregulation were considered as part of the new measures package, and any issues not part of that package would require future advocacy for law change. The use of electric vehicles in the USA is, and while Australia's transition is slower, the move to electric vehicles will impact future diesel collections.

Attendees

Attendees list

Organisation	Attendee
ATO	Tony Poulakis (Chair), Small Business
ATO	Anthony Barnard, Small Business
ATO	Anthony O'Connell, Small Business
ATO	Bonnie Joshi, Small Business
ATO	David Maurovic, Small Business
ATO	Jack Stewart, Small Business
ATO	Jill Tanner, Small Business
ATO	Mark Arnold, Small Business
ATO	Michael Brooks, Small Business
ATO	Michael Hughes, Small Business

ATO	Nathan Lindemann, Small Business
Ampol Australia Petroleum Pty Ltd	Megan Kirkby
Australian Border Force	Alex May
Australian Border Force	Kimberlee Clydesdale
Australian Border Force	Nikki Doan
Australian Institute of Petroleum	Alistair Davey
BP Australia Pty Ltd	Bill Barton
BP Australia Pty Ltd	Waruna Peiris
Exxon Mobil Oil Australia Pty Ltd	Darren Koh
Treasury	Caitlin Payne
Treasury	Isaac Rosser
Treasury	Liz Jaspers
Treasury	Zoe Chalmers
Viva Energy Australia Pty Ltd	Helen Curran

Apologies

Apologies list

Organisation	Member
Exxon Mobil Oil Australia Pty Ltd	Grace Abinoja

QC 103027

Petroleum Stakeholder Group key messages 27 July 2023

Key messages from the Petroleum Stakeholder Group meeting held 27 July 2023.

Last updated 30 August 2023

Key messages from the Petroleum Stakeholder Group meeting held 27 July 2023

Welcome and introductions

Tony Poulakis opened the meeting with an Acknowledgment of Country, welcomed members and called for conflicts of interest, noting that Petroleum Stakeholder Group (PSG) discussions were not of a confidential nature, with key messages published on the ATO website. No conflicts of interest were declared.

The PSG meeting 3 November 2022 key messages have been published on ato.gov.au.

There is one action item from the November 2022 meeting that has finalised with advice provided out of session following the meeting and the following updates were provided for outstanding action items:

- Action item 03112022-3-1 – This item is completed. The Contemporary Excise Experience (CEE) project had progressed, and meetings have been held with members individually to provide information about impact of CEE changes for clients.
- Action Item 03112022-5-1 – This action item is open for ongoing discussions (PSG members) to explore potential options to reduce administrative burdens.
- Action Item 03112022-5-2 – This item is in progress (Anthony Barnard) Discussions are being arranged with BP Australia regarding understanding temporary fuel storage arrangements in use in other jurisdictions and are likely to involve Australian Border

Force (ABF). Nathan Dickens noted that it would be useful for discussions to involve all operational agencies to map out how floating storage could be used without compromising or risking revenue or security.

2022-23 Reflections 2023-24 Compliance focus areas

Michael Hughes advised the current fuel excise risk rating is low, with the system operating as intended. The Excise Client Manager (ECM) program provided a high level of assurance of that risk due to regular information sharing and checking.

The updated fuel excise tax gap will be published in the ATO's Annual Report in October 2023.

Diesel collections remain strong and there are similar trends in fuel tax credit claims. Petrol clearances are stronger than previous years but have not yet returned to pre-COVID-19 levels. This has been impacted by the temporary rate reduction in fuel excise in 2022. Discussion included an observation about the impact of long-term improvements in fuel efficiency and shifts to diesel, on petroleum clearances.

The Compliance Program for 2023–24 will involve continued ECM engagement as a proactive way to understand processes used by industry. Level of Confidence work had been paused during COVID-19, however this is expected to recommence once the Contemporary Excise Experience (CEE) project has been delivered and work on the deregulation measures progressed. Aspects of the ECM program is intended to be provided to significant or 'Level 2 tier' clients to provide a contact point to manage issues as well as informal reviews of any changes in processes, systems, product, or key staff.

The program will involve lower-level targeted work, noting that there are approximately100 clients with fuel excise obligations. Lodgment will be monitored and the ATO will work with industry in relation to streamlined excise and excise equivalent goods measures.

Overall debt remained low in the fuel excise industry and ATO noted a very high level of compliance in relation to the temporary rate reduction for fuel excise in 2022. The ATO have monitored fuel excise and fuel tax credit claims, particularly towards the end of September 2022 when the reduction ceased. The ATO worked with clients to ensure that excise duty was paid at the appropriate rates.

Nathan Dickens noted demand trends for different fuel was expected to continue in the short to medium term.

Contemporary excise experience project

Nathan Lindemann advised members that over the weekend of 25 – 27 August, excise data would be moved from legacy systems into the ATO online system. This would result in excise payers being able to access the accounting system used by the ATO for other taxes. This enables clients to lodge and amend excise returns online for the first time. The ATO will advise clients when they can commence accessing the online system.

Current processes used in relation to licence authorisations and permissions will not be changing.

Action item	27072023-4-1
Due date	August 2023
Responsibility	Rowena Troth, PSG secretariat
Action item details	A copy of the presentation used at the meeting to be distributed to PSG members.

Deregulation new measures

Liz Jaspers advised that there has been progress with the excise deregulation package with 2 measures legislated as part of the *Treasury Laws Amendment (Refining and Improving our Tax System) Act 2023*, which received Royal Assent on 28 June 2023 and took effect 1 July 2023. This included a measure to align excise and customs reporting with other indirect taxes for small businesses with aggregated turnover under $50 million; and allowing small-scale repackaging of beer into smaller containers.

The government announced in the 2023–24 Budget that there would be a delay in the start date for the remaining measures, which is now 1 July 2024. These measures related to licensing, a uniform business experience and other items relating to streamlining fuel excise arrangements.

Treasury continue to work with Department of Home Affairs to progress the remainder of the package and will follow standard processes and consult with stakeholders and industry on draft legislation. The timing of consultation will be dependent on government decisions and legislative processes. The standard consultation period for draft legislation is usually 2 to 4-weeks and invitations for submissions will appear on both the Department of Treasury and Department of Home Affairs websites, providing key dates and deadlines.

Treasury noted lead time for industry is important to implement changes on a practical level, including any requirement for systems changes.

Anthony Barnard provided further information about the 2 measures taking effect on 1 July 2023. The small-scale repackaging measure related to the alcohol industry and removes the requirement for an excise manufacture licence when repackaging duty-paid beer into smaller containers. The other measure aligns excise and customs reporting with other indirect taxes for small businesses with aggregated turnover under $50 million. Where these entities previously lodged monthly, applications can be made to the ATO to report on a quarterly basis. Anthony noted that this mainly relates to approximately 1,800 alcohol clients as well as a small number of fuel clients. Applications to report on a quarterly basis, will be risk-assessed by the ATO to ensure compliance obligations such as lodgments and payments are up to date.

PSG members discussed possible options for a similar measure for larger payers, including partial deferral. Advice has been provided following the November 2022 meeting that there are 49 fuel excise entities that lodged and paid weekly. Industry indicated that they are keen to continue to advocate for longer reporting and paying periods. PSG members agreed that the current action item would remain open and further options would be discussed.

Industry updates – Roundtable

Nathan Dickens noted that at a global and regional market level, oil and product markets and market prices continue to be volatile and are impacted by uncertainties surrounding economic recoveries and the risks of market impacts of geopolitical pressures.

At a domestic level, there continue to be major industry and policy changes with the potential to be disruptive to fuel industry in terms of industry operations, efficiency and reliability. The changes continue to impact future investment plans and longer-term business viability more broadly and reflect changes in technology, consumer preferences and demand, more diversified business models implemented by member companies as well as changes or pivots in government policy.

Particular changes include changes in fuel quality standards (particularly gasoline), changes to existing regulations in minimum stock holdings, Safeguard Mechanism, data reporting, higher road user charging, fuel efficiency standards, electric vehicle strategy, corporate changes and acquisitions, forecasting the energy / demand mix in the future, as well as changes which may arise following the release of the Defence strategic review.

These changes create a difficult and uncertain environment for industry to make significant investments such as maintaining current hydrocarbon supply chain and infrastructure, plans for significant investment in energy transition, as well as plans to support at retail, wholesale, and refining levels. Nathan noted that it is important to maintain good information flows between industry and relevant government agencies to assist in meeting these challenges.

Industry is confident in growth and demand for diesel and are expanding to see a return to previous demand for aviation fuels. Gasoline trends are expected to continue to be flat or declining which has been the case for some time.

Members noted the continued value provided by ECMs in providing them timely support in tight timeframes and assisting industry to ensure excise obligations are being met. Potential for a single ABF contact point for industry was discussed. Viva and Ampol offered to provide industry familiarisation visits for ABF officers.

Other business

Tony Poulakis acknowledged the upcoming departure of Nathan Dickens from the Australian Institute of Petroleum (AIP). He noted the excellent support provided by Nathan to the PSG over many years and acknowledged his strong interest in the health of the fuel excise system. Support provided by AIP during the COVID-19 pandemic in relation to regular fuel clearance reporting to gain real time insights of the impact on various industries has been invaluable for government.

Rowena Troth advised PSG members that a draft Charter is being finalised for the PSG and will be distributed to members for consideration and endorsement out of session.

Meeting close

Tony Poulakis thanked members for their participation and ongoing engagement throughout the year.

Attendees

Attendees list

Organisation	Attendee
ATO	Tony Poulakis (Chair), Small Business, Excise Centre
ATO	Anthony Barnard, Small Business, Excise Centre
ATO	Anthony O'Connell, Small Business, Excise Centre
ATO	George Galloway, Small Business, Excise Centre
ATO	Kellysan Powers-Martin, Small Business, Excise Centre
ATO	Mark Arnold, Small Business, Excise Centre
ATO	Michael Hughes, Small Business, Excise Centre
ATO	Nathan Lindemann, Small Business, Excise Centre
ATO	Rowena Troth (Secretariat), Small Business, Excise Centre

ATO	William Reid, Small Business, Excise Centre
Ampol Australia Petroleum Pty Ltd	Chelsea Riewoldt
Ampol Australia Petroleum Pty Ltd	Megan Kirkby
Australian Border Force	Alex May
Australian Border Force	Kimberlee Stamatis
Australian Institute of Petroleum	Nathan Dickens
BP Australia Pty Ltd	Bill Barton
BP Australia Pty Ltd	Waruna Peiris
Exxon Mobil Oil Australia Pty Ltd	Darren Koh
Exxon Mobil Oil Australia Pty Ltd	Grace Abinoja
Treasury	Liz Jaspers
Treasury	Paul Fischer
Treasury	Stasi Polas
Treasury	Toby Silcock
Treasury	Tracy Richards
Viva Energy Australia	Helen Curran

Apologies

Apologies list

Organisation	Member
Viva Energy Australia	Troy Houston

QC 73193

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