Excise Tariff (Fuel Duty Temporary Reduction) Determination 2026

I, Jim Chalmers, Treasurer, make the following determination.

Dated 2 April 2026

Dr Jim Chalmers
Treasurer

Authorised Version F2026L00411 registered 02/04/2026

Authorised Version F2026L00411 registered 02/04/2026

Contents

Part 1—Preliminary 1

1 Name 1
2 Commencement....1
3 Authority 1
4 Definitions....1

Part 2—Further temporary reduction of fuel duty 2

5 Determination of a lower percentage 2

Authorised Version F2026L00411 registered 02/04/2026

Authorised Version F2026L00411 registered 02/04/2026

Part 1—Preliminary

1 Name

This instrument is the *Excise Tariff (Fuel Duty Temporary Reduction) Determination 2026*.

2 Commencement

(1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	**Column 2**	**Column 3**
Provisions	**Commencement**	**Date/Details**
1. The whole of this instrument	1 April 2026.	1 April 2026

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

(2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Excise Tariff Act 1921*.

4 Definitions

Note: Expressions have the same meaning in this instrument as in the *Excise Tariff Act 1921* as in force from time to time—see paragraph 13(1)(b) of the *Legislation Act 2003*.

In this instrument:

the Act means the *Excise Tariff Act 1921*.

Authorised Version F2026L00411 registered 02/04/2026

Part 2—Further temporary reduction of fuel duty

5 Determination of a lower percentage

Under subsection 6K(5) of the Act, 39.1 per cent is determined for the purposes of paragraph 6K(1)(b) of the Act.

Note 1: Section 6K of the Act temporarily reduces the rates of excise duty on most fuels for the period 1 April 2026 to 30 June 2026 by 50 per cent unless a greater reduction is determined. This instrument reduces the excise duty rates by determining a percentage of the current rate (below 50 per cent) that should instead apply for the period.

Note 2: This instrument also affects the rates of customs duty that apply to most fuels—see section 19AABA of the *Customs Tariff Act 1995*.

Authorised Version F2026L00411 registered 02/04/2026