Fuel Tax (Road User Charge) Determination 2026

I, Catherine King, Minister for Infrastructure, Transport, Regional Development and Local Government, make the following determination.

Dated 22 June 2026

CATHERINE KING
Minister for Infrastructure, Transport, Regional Development and Local Government

Contents

1 Name

This instrument is the *Fuel Tax (Road User Charge) 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 July 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Note: This table relates only to the provisions of this instrument as originally made.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 subsection 43-10(8) of the *Fuel Tax Act 2006*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

5 Definitions

In this instrument:

August adjustment day means:

(a) 1 August 2026, unless paragraph (b) applies; or

(b) if, in relation to the indexation day that is 1 August 2026, the replacement under section 6A of the *Excise Tariff Act 1921* of a rate of duty happens on another day in accordance with subsection 6A(5) of that Act—that other day.

indexation day has the same meaning as in section 6A of the *Excise Tariff Act 1921*.

rate of duty has the same meaning as in section 6A of the *Excise Tariff Act 1921*.

6 Rates of road user charge for liquid fuels

For a period mentioned in column 1 of the following table, the rate of road user charge for taxable fuels for which duty is payable at a rate per litre of fuel (***liquid fuels***) is the rate set out in column 2 of the item.

Rates of road user charge for liquid fuels

Item	Column 1 For the period:	Column 2 the rate of road user charge per litre of fuel is:
1	Beginning on 1 July 2026 until the day before the August adjustment day	$0.164
2	Beginning on the August adjustment day	$0.324

7 Rates of road user charge for gaseous fuels

For a period mentioned in column 1 of the following table, the rate of road user charge for taxable fuels for which duty is payable at a rate per kilogram of fuel (***gaseous fuels***) is the rate set out in column 2 of the item.

Rates of road user charge for gaseous fuels

Item	Column 1 For the period:	Column 2 the rate of road user charge per kilogram of fuel is:
1	Beginning on 1 July 2026 until the day before the August adjustment day	$0.219
2	Beginning on the August adjustment day	$0.432

Schedule 1—Repeals

Fuel Tax (Road User Charge) Determination 2023

1 The whole of the instrument

Repeal the instrument.