Fuel Tax (Fuel Blends) Determination 2026

I, Larissa Evans, Acting Deputy Commissioner of Taxation, make the following determination.

Dated 15 July 2026

Larissa Evans
Acting Deputy Commissioner of Taxation

Contents

1 Name

This instrument is the *Fuel Tax (Fuel Blends) Determination 2026*.

2 Commencement

This instrument commences on the day after it is registered on the Federal Register of Legislation.

3 Authority

This instrument is made under subsection 95-5(1) of the *Fuel Tax Act 2006*.

4 Definitions

Note: A number of expressions used in this instrument are defined in 110-5 of the Act, including the following:
(a) biodiesel;
(b) fuel tax law;
(c) indirect tax zone.

In this instrument:

Act means the *Fuel Tax Act 2006*.

CAS registry number means the unique number that is allocated to a chemical substance in the Chemical Registry System of the Chemical Abstracts Service, which is a division of the American Chemical Society.

fuel has the meaning given by section 4 of the *Excise Act 1901.*

specified product means a product that is listed in column 1 of an item in the table in subsection 6(1).

Tariff Act means the *Excise Tariff Act 1921*.

prescribed taxable fuel means:

(a) fuels that are classified to subitem 10.25, 10.26, 10.27 or 10.28 of the Schedule to the Tariff Act; and
(b) imported fuels that would be classified to any of those subitems if the fuels had been manufactured in the indirect tax zone.

v/v means volume per volume, which is a measure of the concentration of a substance in a blend or solution using volume-based measurement.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 Blends that do not constitute a fuel

(1) A blend of a prescribed taxable fuel and a specified product, with or without other substances, does not constitute a fuel for the purposes of the fuel tax law if:

(a) the blend is not marketed or sold for use as fuel in an internal combustion engine; and

(b) the blend contains:

(i) at least one specified product that equals or exceeds the minimum concentration set out in column 3 in the following table for that product; or

(ii) more than one specified product and the total concentration of all those specified products equals or exceeds 10% v/v.

Item	Column 1 – Specified Product	Column 2 – CAS registry number	Column 3 - Minimum concentration
1	Tertiary butyl **alcohol**	75-65-0	0.5% v/v
2	Other **alcohols** (other than methanol, ethanol and isopropyl alcohol)	Not applicable	10.0% v/v
3	**Esters**	Not applicable	10.0% v/v
4	Di-isopropyl **ether**	108-20-3	1.0% v/v
5	Methyl tertiary butyl **ether**	1634-04-4	1.0% v/v
6	Other **ethers**	Not applicable	10.0% v/v
7	**Ketones**	Not applicable	10.0% v/v
8	**Silicone Oils**	Not applicable	2.0% v/v
9	**Surfactants**	Not applicable	1.0% v/v
10	**Oleic Acid**	112-80-1	2.0% v/v
11	**Water**	Not applicable	5.0% v/v

(2) A blend consisting of biodiesel and another product, with or without other substances, does not constitute a fuel for the purposes of the fuel tax law if:

(a) the blend is not marketed or sold for use as fuel in an internal combustion engine; and

(b) the blend contains at least:

(i) 5.0% v/v of surfactant; or

(ii) 2.0% v/v of oleic acid; and

(c) the blend does not contain any:

(i) other kind of fuel; or

(ii) imported fuel that would be classified to a subitem of the Schedule to the Tariff Act if it had been manufactured in the indirect tax zone.

Schedule 1—Repeals

Fuel Tax (Fuel Blends) Determination 2016 (No. 1)

1 The whole of the instrument

Repeal the instrument