



Excise (Volume – Captive Use Recycled Oil) 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

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1 Name

This instrument is the *Excise (Volume – Captive Use Recycled Oil) 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 65(1) of the *Excise Act 1901*.

4 Definitions

Note: A number of expressions used in this instrument are defined in section 4 of the Act, including the following:

- (a) licensed manufacturer.

In this instrument:

Act means the *Excise Act 1901*.

in the course or furtherance of carrying on an enterprise has the meaning given by the *A New Tax System (Australian Business Number) Act 1999*.

recycled oil has the meaning given in section 6 of the *Product Stewardship (Oil) Act 2000*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

- (1) A licensed manufacturer who manufactures recycled oil must use one of the following methods to work out, at the time it is entered for home consumption, the volume of recycled oil they use in the course or furtherance of carrying on an enterprise:
 - (a) measuring the volume of the oil using a properly calibrated flow meter;
 - (b) a method used to work out the volume of the oil by reference to historical data from similar feedstock;
 - (c) another similarly accurate method.
- (2) A method in subsection (1) must only be used if it produces a true and accurate measurement of the volume of the recycled oil.

Schedule 1—Repeals

Excise (Volume – recycled waste oil) Determination 2016 (No. 1)

1 The whole of the instrument

Repeal the instrument