Excise (Volume of LPG – Temperature and Pressure Correction) 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 *Excise (Volume of LPG – Temperature and Pressure Correction) 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 Act.

4 Definitions

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

(a) CEO;

(b) Duty or "Excise Duty";

(c) excisable LPG use;

(d) LPG.

In this instrument:

Act means the *Excise Act 1901*.

accounting period means the 12-month period adopted for income tax purposes under section 18 of the *Income Tax Assessment Act 1936*, or another period authorised in writing by the CEO for the purposes of this instrument.

aggregated transport clearances means the total volume of transport LPG that, during an accounting period, a person:

(a) expects to deliver for home consumption from all their excise-licensed premises based on historical data, where such data is available; or

(b) reasonably expects to deliver for home consumption from all their excise-licensed premises, where historical data is not available.

ambient conditions method means the method where the volume of LPG is worked out by measuring the quantity of LPG delivered in litres at the ambient temperature and operating pressure at the time it is delivered for home consumption.

density-based volume method means the method where the volume of LPG is worked out in litres for a quantity of LPG measured in kilograms at the time it is delivered for home consumption, by using either:

(a) a factor based on the measured density of the LPG at ambient temperature corrected to what it would be under the standard reference conditions; or

(b) where subsection 24(1) of the *Excise Regulation 2015* applies, the conversion rate specified in that subsection.

excise-licensed premises means one or more premises that are covered by a licence relevant for the purposes of this instrument and which is granted under section 39A of the Act.

periodic settlement permission means a permission given under subsection 61C(1C) of the Act.

standard corrections method means the method where the volume of LPG in litres is worked out at the time it is delivered for home consumption as follows:

Step 1: Measure the volume of the LPG using volumetric measurement equipment.

Step 2: Correct the volume measured under step 1 to what it would be under the standard reference conditions.

standard reference conditions, in relation to a quantity of LPG, means the quantity of LPG at a temperature of 15 degrees Celsius and the equilibrium vapour pressure at 15 degrees Celsius.

transport LPG means:

(a) LPG that is intended to be used for an excisable LPG use; and

(b) LPG delivered in the same container that is intended to be used both for an excisable LPG use and another use.

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 Volume correction rules

(1) A person delivering LPG for home consumption during an accounting period must use one of the following methods for the entire accounting period to work out the volume of transport LPG, if they have aggregated transport clearances of 150,000 litres or more for that period:

(a) the density-based volume method;

(b) the standard corrections method.

(2) A person delivering LPG for home consumption during an accounting period must use one of the following methods for the entire accounting period to work out the volume of transport LPG, if they have aggregated transport clearances of less than 150,000 litres for that period:

(a) the ambient conditions method;

(b) the density-based volume method;

(c) the standard corrections method.

(3) Despite subsection (2), if required under a periodic settlement permission to correct volumes of LPG to standard reference conditions, a person delivering LPG for home consumption during an accounting period must use one of the

following methods for the entire accounting period to work out the volume of transport LPG:

(a) the density-based volume method;

(b) the standard corrections method.

(4) Despite subsections (1), (2) and (3), the CEO may authorise, in writing, a person to use any of the methods in this instrument for an accounting period.

Schedule 1—Repeals

Excise (Volume of LPG – Temperature and Pressure Correction) Determination 2016 (No. 2)

1 The whole of the instrument

Repeal the instrument