Excise (Volume of Liquid Fuels – 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 Liquid Fuels – 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) licence.

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 clearances means the total volume of liquid transport fuel 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 liquid fuel is worked out by measuring the quantity of the fuel in litres at the ambient temperature and pressure at the time it is delivered for home consumption.

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.

liquid fuel means goods of a kind that fall within a classification in item 10 of the Schedule to the *Excise Tariff Act 1921* but excluding goods classified within subitem 10.19A, 10.19B or 10.19C of that Schedule.

liquid transport fuel means goods of a kind that fall within subitem 10.5, 10.6, 10.7, 10.10, 10.12, 10.17, 10.18, 10.20, 10.21 or 10.30 of the Schedule to the *Excise Tariff Act 1921*.

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

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

Step 1: Measure the volume of the liquid fuel 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 liquid fuel, means the volume of liquid fuel at a temperature of 15 degrees Celsius and at the standard reference pressure of 101.325 kilopascals (absolute).

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 liquid fuel for home consumption during an accounting period must use the standard corrections method for the entire accounting period to work out the volume of the fuel, if they have aggregated clearances of 50,000 litres or more for that period.

(2) A person delivering liquid fuel 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 the fuel, if they have aggregated clearances of less than 50,000 litres for that period:

(a) the ambient conditions method;

(b) the standard corrections method.

(3) Despite subsection (2), if required under a periodic settlement permission, a person delivering liquid fuel for home consumption during an accounting period must use the standard corrections method for the entire accounting period.

(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 Liquid Fuels – Temperature Correction) Determination 2016 (No. 2)

1 The whole of the instrument

Repeal the instrument