



Fuel Tax (Fuel Blends) Determination 2026

I, Will Day, Deputy Commissioner of Taxation, make the following determination.

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Will Day
Deputy Commissioner of Taxation

Draft

Contents

1 Name.....	1
2 Commencement.....	1
3 Authority.....	1
4 Definitions.....	1
5 Schedules.....	1
6 Blends that do not constitute a fuel.....	2
Schedule 1—Repeals	3
<i>Fuel Tax (Fuel Blends) Determination 2016 (No. 1)</i>	3

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

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