



Fuel schemes

- <https://www.ato.gov.au/Business/Fuel-schemes/>
- Last modified: 03 Apr 2017
- QC 16857

Fuel schemes provide credits and grants to reduce the costs of some fuels or to provide a benefit to encourage the recycling of waste oils.

Find out about:

- [Fuel tax credits – business](#)
 - [Rates – business](#)
- [Fuel tax credits - non-business](#)
 - [Rates –non-business](#)
- [Product stewardship for oil program](#)
 - [Rates](#)
- [Cleaner fuels grants scheme](#)
- [Cancelling your registration](#)

Fuel tax credits – business

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/>
- Last modified: 06 Jul 2021
- QC 18875

Fuel tax credits provide businesses with a credit for the fuel tax (excise or customs duty) that's included in the price of fuel used in:

- machinery
- plant

- equipment
- heavy vehicles
- light vehicles travelling off public roads or on private roads.

The amount depends on when you acquire the fuel, what fuel you use and the activity you use it in. Fuel tax credits rates also change regularly so it's important to check the rates each time you do your business activity statement (BAS).

Some fuels and activities are not eligible including fuel you use in light vehicles of 4.5 tonnes gross vehicle mass (GVM) or less, travelling on public roads.

We've developed some useful tools to help you work out which of your business activities are eligible and what rates apply, and a calculator to help you work out your claim. We have also introduced simplified ways to work out your fuel tax credit claims.

Find out about:

- [Rates – business](#)
- [Eligibility](#)
- [Registering](#)
- [Working out your fuel tax credits](#)
- [Claiming](#)
- [Tips to avoid common errors](#)
- [Basic method for heavy vehicles](#)

See also:

- [Fuel tax credits tools](#)

Media: Fuel tax credits: Tax basics for small business

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiubfiyset>^{EQ} (Duration: 02:19)

Rates – business

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Rates---business/>
- Last modified: 17 Jun 2021
- QC 44494

Fuel tax credit rates change regularly. They are indexed twice a year – in February and August – based on the upward movement of the consumer price index (CPI). The next indexation of rates will occur on 2 August 2021.

Fuel tax credit rates may also change in July for fuel used in a heavy vehicle for

travelling on public roads. This is due to changes to the road user charge, which is reviewed annually. In July, rates will also change for biodiesel (B100) due to an annual increase in excise duty rates.

Current fuel tax credit rates

For current fuel tax rates, see [From 1 July 2021 to 1 August 2021](#).

Past fuel tax credit rates

There are time limits for claiming fuel tax credits, making adjustments and correcting errors – generally, you must claim or amend your claim within four years.

- [From 1 July 2020 to 30 June 2021](#) (includes rates from 3 August 2020 and 1 February 2021)
- [From 1 July 2019 to 30 June 2020](#) (includes rates from 5 August 2019 and 3 February 2020)
- [From 1 July 2018 to 30 June 2019](#) (includes rates from 1 August 2018 and 4 February 2019)
- [From 1 July 2017 to 30 June 2018](#) (includes rates from 1 August 2017 and 5 February 2018)

Find out about:

- [Claiming](#)
- [Making adjustments and correcting errors](#)

From 1 July 2021 to 1 August 2021

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Rates---business/From-1-July-2021/>
- Last modified: 17 Jun 2021
- QC 65971

The [fuel tax credit calculator](#) includes the latest rates and is simple, quick and easy to use. You can use it to work out the fuel tax credit amount to report on your business activity statement (BAS).

The following table contains the fuel tax credit rates for businesses from 1 July 2021 to 1 August 2021.

Note: All rates are in cents per litre unless otherwise stated.

Table 1: Rates for fuel acquired from 1 July 2021 to 1 August 2021

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Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads (see note 1)	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see note 2)
Liquid fuels – for example, diesel or petrol	cents per litre	16.3	42.7
Blended fuels : B5, B20, E10	cents per litre	16.3	42.7
Blended fuel: E85	cents per litre	0	18.305
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0	13.9
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0	29.3
B100	cents per litre	0	8.5

Note 1: From 1 November 2019, this rate includes fuel used to power passenger air-conditioning of buses and coaches.

Note 2: Claims for [packaging or supplying fuel](#) can use the ‘all other business uses’ rate for the appropriate eligible fuel type.

Next step:

- [Fuel tax credit tools](#)

See also:

- [Eligible fuels](#)
- [Heavy vehicles](#)
- [Road transport](#) – travelling on public roads
- [All other business uses](#)
- [Heavy vehicles](#) – powering auxiliary equipment

From 1 July 2020 to 30 June 2021

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Rates---business/From-1-July-2020/>
- Last modified: 27 Jan 2021
- QC 62938

The [fuel tax credit calculator](#) includes the latest rates and is simple, quick and easy to use. You can use it to work out the fuel tax credit amount to report on your business activity statement (BAS).

Note: All rates are in cents per litre unless otherwise stated.

Table 1: Rates for fuel acquired from 1 February to 30 June 2021

Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads (see note 1)	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see note 2)
Liquid fuels – for example, diesel or petrol	cents per litre	16.9	42.7
Blended fuels : B5, B20, E10	cents per litre	16.9	42.7
Blended fuel: E85	cents per litre	0.0	18.305
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.9
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	29.3
B100	cents per litre	0.0	7.1

Table 2: Rates for fuel acquired from 1 July 2020 to 31 January 2021

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Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads (see note 1)	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see note 2)
Liquid fuels – for example, diesel or petrol	cents per litre	16.5	42.3
Blended fuels : B5, B20, E10	cents per litre	16.5	42.3
Blended fuel: E85	cents per litre	0.0	18.16
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.8
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	29.0
B100	cents per litre	0.0	7.1

Note 1: From 1 November 2019, this rate includes fuel used to power passenger air-conditioning of buses and coaches.

Note 2: Claims for [packaging or supplying fuel](#) can use the ‘all other business uses’ rate for the appropriate eligible fuel type.

Next step:

- [Fuel tax credit tools](#)

See also:

- [Eligible fuels](#)
- [Heavy vehicles](#)
- [Road transport](#) – travelling on public roads
- [All other business uses](#)
- [Heavy vehicles](#) – powering auxiliary equipment

From 1 July 2019 to 30 June 2020

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Rates---business/From-1-July-2019/>
- Last modified: 29 Jan 2020
- QC 59316

The [fuel tax credit calculator](#) includes the latest rates and is simple, quick and easy to use. You can use it to work out the fuel tax credit amount to report on your Business activity statement (BAS).

Note: All rates are in cents per litre unless otherwise stated.

Table 1: Rates for fuel acquired from 3 February to 30 June 2020

Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads (see note 1)	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see note 2)
Liquid fuels , for example diesel or petrol	cents per litre	16.5	42.3
Blended fuels : B5, B20, E10	cents per litre	16.5	42.3
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.8
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	29.0
Blended fuel: E85	cents per litre	0.0	15.78
B100	cents per litre	0	5.60

Note 1: From 1 November 2019, this rate includes fuel used to power passenger air-conditioning of buses and coaches.

Note 2: Claims for [packaging or supplying fuels](#) can use the 'all other business uses' rate for the appropriate eligible fuel type.

Table 2: Rates for fuel acquired from 5 August 2019 to 2 February 2020

Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads (see note 1)	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see note 2)
Liquid fuels , for example diesel or petrol	cents per litre	16.0	41.8
Blended fuels : B5, B20, E10	cents per litre	16.0	41.8
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.7
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	28.7
Blended fuel: E85	cents per litre	0.0	15.62
B100	cents per litre	0.0	5.6

Note 1: From 1 November 2019, this rate includes fuel used to power passenger air-conditioning of buses and coaches.

Note 2: Claims for [packaging or supplying fuels](#) can use the 'all other business uses' rate for the appropriate eligible fuel type.

See also:

- [On public roads](#) – for travelling on public roads
- [Powering auxiliary equipment of a heavy vehicle](#)
- [Liquid fuels](#)
- [Fuel blends](#)
- [Gaseous fuels](#) (duty paid)

Table 3: Rates for fuel acquired from 1 July to 4 August 2019

Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see note 1)
Liquid fuels , for example diesel or petrol	cents per litre	15.8	41.6
Blended fuels : B5, B20, E10	cents per litre	15.8	41.6
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.6
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	28.5
Blended fuel: E85	cents per litre	0.0	15.505
B100	cents per litre	0.0	5.5

Note 1: Claims for [packaging or supplying fuel](#) can use the ‘all other business uses’ rate for the appropriate eligible fuel type.

See also:

- [Eligible fuels](#)
- [Heavy vehicles](#)
- [Road transport](#) – travelling on public roads
- [All other business uses](#)
- [Heavy vehicles](#) – powering auxiliary equipment

From 1 July 2018 to 30 June 2019

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits--->

[business/Rates---business/From-1-July-2018/](#)

- Last modified: 30 Jan 2019
- QC 55811

The [fuel tax credit calculator](#) includes the latest rates and is simple, quick and easy to use. You can use it to work out the fuel tax credit amount to report on your Business activity statement (BAS).

Note: All rates are in cents per litre unless otherwise stated.

Table 1: Rates for fuel acquired from 4 February 2019 to 30 June 2019

Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see note 1)
Liquid fuels , for example diesel or petrol	cents per litre	15.8	41.6
Blended fuels : B5, B20, E10	cents per litre	15.8	41.6
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.6
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	28.5
Blended fuel: E85	cents per litre	0.0	13.210
B100	cents per litre	0.0	4.2

Note: ¹ Claims for [packaging or supplying fuels](#) can use the 'all other business uses' rate for the appropriate eligible fuel type.

Table 2: Rates for fuel acquired from 1 August 2018 to 3 February 2019

Eligible fuel type	Unit	Used in heavy vehicles for travelling on	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see
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		public roads	note 2)
Liquid fuels , for example diesel or petrol	cents per litre	15.4	41.2
Blended fuels : B5, B20, E10	cents per litre	15.4	41.2
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.4
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	28.2
Blended fuel: E85	cents per litre	0.0	13.065
B100	cents per litre	0.0	4.1

Note: ² Claims for [packaging or supplying fuels](#) can use the 'all other business uses' rate for the appropriate eligible fuel type.

Table 3: Rates for fuel acquired from 1 July 2018 to 31 July 2018

Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see note 3)
Liquid fuels , for example diesel or petrol	cents per litre	15.1	40.9
Blended fuels : B5, B20, E10	cents per litre	15.1	40.9
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.3
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	28.0

Blended fuel: E85	cents per litre	0.0	12.935
B100	cents per litre	0.0	4.1

Note: ³ Claims for [packaging or supplying fuels](#) can use the 'all other business uses' rate for the appropriate eligible fuel type.

See also:

- [Eligible fuels](#)
- [Heavy vehicles](#)
- [Road transport](#) – travelling on public roads
- [All other business uses](#)
- [Heavy vehicles](#) – powering auxiliary equipment

From 1 July 2017 to 30 June 2018

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Rates---business/From-1-July-2017/>
- Last modified: 31 Jan 2018
- QC 52574

The [fuel tax credit calculator](#) includes rates for this period and is quick and easy to use. You can use this calculator to work out the fuel tax credit amount to report on your business activity statement (BAS).

In 2018 rates change on 5 February, not 1 February.

Table 1: Rates for fuel acquired from 5 February 2018 to 30 June 2018

Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads	All other business uses (including to power auxiliary equipment of a heavy vehicle) ¹
Liquid fuels , for example diesel or petrol	cents per litre	15.1	40.9
Blended fuels : B5, B20, E10	cents per litre	15.1	40.9

Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.3
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	28.0
Blended fuel: E85	cents per litre	0.0	10.725
B100	cents per litre	0.0	2.7

Note: ¹ Claims for [packaging or supplying fuels](#) can use the 'all other business uses' rate for the appropriate eligible fuel type.

Table 2: Rates for fuel acquired from 1 August 2017 to 4 February 2018

Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads	All other business uses (including to power auxiliary equipment of a heavy vehicle) ²
Liquid fuels , for example diesel or petrol	cents per litre	14.5	40.3
Blended fuels : B5, B20, E10	cents per litre	14.5	40.3
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.2
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	27.6
Blended fuel: E85	cents per litre	0.0	10.55
B100	cents per litre	0.0	2.7

Note: ² Claims for [packaging or supplying fuels](#) can use the 'all other business uses' rate for the

appropriate eligible fuel type.

Table 3: Rates for fuel acquired from 1 July 2017 to 31 July 2017

Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads	All other business uses (including to power auxiliary equipment of a heavy vehicle) ³
Liquid fuels , for example diesel or petrol	cents per litre	14.3	40.1
Blended fuels : B5, B20, E10	cents per litre	14.3	40.1
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.1
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	27.4
Blended fuel: E85	cents per litre	0.0	10.52
B100	cents per litre	0.0	2.7

Note: ³ Claims for [packaging or supplying fuels](#) can use the 'all other business uses' rate for the appropriate eligible fuel type.

See also:

- [Eligible fuels](#)
- [Heavy vehicles](#)
- [Road transport](#) (travelling on public roads)
- [All other business uses](#)
- [Powering auxiliary equipment](#)

From 1 July 2016 to 30 June 2017

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits--->

[business/Rates---business/1-July-2016-to-30-June-2017/](#)

- Last modified: 16 Jun 2017
- QC 49492

The [fuel tax credit calculator](#) includes rates for this period and is simple, quick and easy to use. Use it to work out the fuel tax credit amount to report on your Business activity statement (BAS).

Rates for fuel acquired from 1 February 2017 to 30 June 2017

Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see note 1)
Liquid fuels , for example diesel or petrol	cents per litre	14.2	40.1
Blended fuels : B5, B20, E10	cents per litre	14.2	40.1
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.1
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	27.4
Blended fuel: E85	cents per litre	0.0	8.225
B100	cents per litre	0.0	1.3

Note 1: Claims for [packaging or supplying fuels](#) can use the 'all other business uses' rate for the appropriate eligible fuel type.

See also:

- [Eligible fuels](#)
- [Heavy vehicles](#)
- Road transport – [travelling on public roads](#)
- [All other business uses](#)
- [Powering auxiliary equipment](#)

Rates for fuel acquired from 1 August 2016 to 31 January 2017

Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see note 2)
Liquid fuels , for example diesel or petrol	cents per litre	13.7	39.6
Blended fuels : B5, B20, E10	cents per litre	13.7	39.6
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	12.9
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	27.1
Blended fuel: E85	cents per litre	0.0	8.15
B100	cents per litre	0.0	1.3

Note 2: Claims for [packaging or supplying fuels](#) can use the 'all other business uses' rate for the appropriate eligible fuel type.

See also:

- [Eligible fuels](#)
- [Heavy vehicles](#)
- Road transport – [travelling on public roads](#)
- [All other business uses](#)
- [Powering auxiliary equipment](#)

Rates for fuel acquired from 1 July 2016 to 31 July 2016

Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads	All other business uses (including to power auxiliary equipment of a heavy vehicle) (see note 3)
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Liquid fuels , for example diesel or petrol	cents per litre	13.6	39.5
Blended fuels : B5, B20, E10	cents per litre	13.6	39.5
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	12.9
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	27.0
Blended fuel: E85	cents per litre	0.0	8.135
B100	cents per litre	0.0	1.3

Note 3: Claims for [packaging or supplying fuels](#) can use the 'all other business uses' rate for the appropriate eligible fuel type.

See also:

- [Eligible fuels](#)
- [Heavy vehicles](#)
- Road transport – [travelling on public roads](#)
- [All other business uses](#)
- [Powering auxiliary equipment](#)

1 July 2015 to 30 June 2016

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Rates---business/1-July-2015-to-30-June-2016/>
- Last modified: 16 Jun 2017
- QC 44499

On the page:

- [Liquid fuels](#)
- [Gaseous fuels](#)
- [Blended fuels](#)

Liquid fuels

Fuel tax credit rates for liquid fuels, by business use

Business use	Eligible liquid fuel	Unit	Acquired from 1/7/2015	Acquired from 1/8/2015	Acquired from 1/2/2016
In a heavy vehicle (including emergency vehicles) for travelling on public roads (see note 1)	Liquid fuels – for example, diesel or petrol	cents per litre	12.76 (see note 2)	13.06 (see note 2)	13.36 (see note 2)
All other business uses – such as on private roads, off public roads and non-fuel uses	Liquid fuels – for example, diesel or petrol	cents per litre	38.9	39.2	39.5
To power auxiliary equipment of a heavy vehicle travelling on public roads – such as fuel used to power a refrigeration unit or a concrete mixing barrel (see note 1)	Liquid fuels – for example, diesel or petrol	cents per litre	38.9	39.2	39.5
Packaging fuels in containers of 20 L or less for uses other than in an internal combustion engine	Mineral turpentine, white spirit, kerosene and certain other fuels	cents per litre	38.9	39.2	39.5
Supply of fuel for domestic heating	Heating oil and kerosene	cents per litre	38.9	39.2	39.5

Note 1: A heavy vehicle is a vehicle with a gross vehicle mass (GVM) greater than 4.5 tonnes. Diesel vehicles acquired before 1 July 2006 can equal 4.5 tonnes.

Note 2: This rate accounts for the road user charge (which is subject to change), and applies to fuel used in a heavy vehicle for travelling on public roads.

See also:

- [Eligible liquid fuels](#)

Gaseous fuels

Fuel tax credit rates for gaseous fuels used in a heavy vehicle (including emergency vehicles) for travelling on public roads (see [note 3](#) and [note 4](#))

	Acquired from	Acquired from	Acquired from
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Eligible gaseous fuel	Unit	1/7/2015	1/8/2015	1/2/2016
Duty paid LPG, LNG or CNG – transport	cents per litre	0.0	0.0	0.0

Note 3: A heavy vehicle is a vehicle with a gross vehicle mass (GVM) greater than 4.5 tonnes. Diesel vehicles acquired before 1 July 2006 can equal 4.5 tonnes.

Note 4: This rate accounts for the road user charge (which is subject to change) and applies to fuel used in a heavy vehicle for travelling on public roads. The road user charge currently exceeds the rate of duty paid for gaseous fuels.

Fuel tax credit rates for gaseous fuels used for [all other business uses](#) – such as on private roads, off public roads and non-fuel uses

Eligible gaseous fuel	Unit	Acquired from 1/7/2015	Acquired from 1/8/2015	Acquired from 1/2/2016
Duty paid LPG – transport	cents per litre	12.7	12.8	12.9
Duty paid LNG or CNG – transport	cents per kilogram	26.6	26.8	27.0
LPG, LNG or CNG – non-transport	cents per litre	0.0	0.0	0.00

Fuel tax credit rates for gaseous fuels used to power auxiliary equipment of a heavy vehicle travelling on public roads – such as fuel used to power a refrigeration unit or a concrete mixing barrel (see [note 5](#))

Eligible gaseous fuel	Unit	Acquired from 1/7/2015	Acquired from 1/8/2015	Acquired from 1/2/2016
Duty paid LPG – transport	cents per litre	12.7	12.8	12.9
Duty paid LNG or CNG – transport	cents per kilogram	26.6	26.8	27.0

Note 5: A heavy vehicle is a vehicle with a gross vehicle mass (GVM) greater than 4.5 tonnes. Diesel vehicles acquired before 1 July 2006 can equal 4.5 tonnes.

Fuel tax credit rates for supplying LPG by filling cylinders of 210kg capacity or less for non-transport use or in tanks for residential use

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Eligible gaseous fuel	Unit	Acquired from 1/7/2015	Acquired from 1/8/2015	Acquired from 1/2/2016
Duty paid LPG – transport	cents per litre	12.7	12.8	12.9
LPG – non-transport	cents per litre	0.00	0.00	0.00

See also:

- [Eligible gaseous fuels](#)

Blended fuels

From 1 July 2015 to 30 June 2016, excise duty rates for biodiesel and ethanol reduced to nil. This does not change fuel tax credits for blends containing these fuels.

Fuel tax credit rates for standard fuel blends used in a heavy vehicle (including emergency vehicles) for travelling on public roads (see [note 6](#) and [note 7](#))

Eligible blended fuel	Unit	Acquired from 1/7/2015	Acquired from 1/8/2015	Acquired from 1/2/2016
B5 (5% biodiesel / 95% diesel)	cents per litre	12.76	13.06	13.36
B20 (20% biodiesel / 80% diesel)	cents per litre	12.76	13.06	13.36
E10 (10% ethanol / 90% petrol)	cents per litre	12.76	13.06	13.36
E85 (85% ethanol / 15% petrol)	cents per litre	0.0	0.0	0.0

Note 6: A heavy vehicle is a vehicle with a gross vehicle mass (GVM) greater than 4.5 tonnes. Diesel vehicles acquired before 1 July 2006 can equal 4.5 tonnes.

Note 7: This rate accounts for the road user charge (which is subject to change) and applies to fuel used in a heavy vehicle for travelling on public roads. The road user charge currently exceeds the rate for E85.

Fuel tax credit rates for standard fuel blends used for [all other business uses](#) – such as on private roads, off public roads and non-fuel uses (see [note 8](#))

Eligible blended	Unit	Acquired from	Acquired from	Acquired from
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fuel		1/7/2015	1/8/2015	1/2/2016
B5	cents per litre	38.9	39.2	39.5
B20	cents per litre	38.9	39.2	39.5
E10	cents per litre	38.9	39.2	39.5
E85	cents per litre	5.835	5.88	5.925

Note 8: Does not include packaging fuels in containers of 20 litres or less.

Fuel tax credit rates for standard fuel blends used to power auxiliary equipment of a heavy vehicle travelling on public roads – such as fuel used to power a refrigeration unit or a concrete mixing barrel (see [note 9](#))

Eligible blended fuel	Unit	Acquired from 1/7/2015	Acquired from 1/8/2015	Acquired from 1/2/2016
B5	cents per litre	38.9	39.2	39.5
B20	cents per litre	38.9	39.2	39.5
E10	cents per litre	38.9	39.2	39.5
E85	cents per litre	5.835	5.88	5.925

Note 9: A heavy vehicle is a vehicle with a gross vehicle mass (GVM) greater than 4.5 tonnes. Diesel vehicles acquired before 1 July 2006 can equal 4.5 tonnes

See also:

- [Fuel blends](#)

Eligibility

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Eligibility/>
- Last modified: 03 Apr 2017
- QC 44501

To make a claim for fuel tax credits you must be registered for:

- GST when you acquired the fuel
- fuel tax credits when you lodge the claim.

You can claim fuel tax credits for eligible fuel you acquired, manufactured or imported and use in your business.

The Fuel tax credit eligibility tool can help you work out which of your business activities are eligible.

Next step:

[Work out your eligibility for fuel tax credits](#)

See also:

- [Eligible fuels](#)
- [Eligible activities](#)
- [Ineligible fuels and activities](#)

Eligible fuels

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Eligibility/Eligible-fuels/>
- Last modified: 03 Apr 2017
- QC 44502

Eligible fuels are taxable because fuel tax (excise or customs duty) is required to be paid on it. You can claim fuel tax credits for eligible liquid or gaseous fuels.

On this page:

- [Liquid fuels](#)
- [Gaseous fuels](#)

Liquid fuels

Eligible liquid fuels are:

- petrol
- diesel
- other fuels, such as:
 - kerosene
 - mineral turpentine
 - white spirit
 - toluene
 - heating oil
 - some solvents.

You can claim fuel tax credits for fuel blends. The rate you can claim will depend on the amount of biodiesel or ethanol in each blend.

For some business activities (for example, packaging or fuel used for domestic home heating), you can only claim for certain taxable fuels.

Fuel used in aircraft

Although you cannot claim fuel tax credits for aviation fuels (aviation gasoline and aviation kerosene) - if you acquire diesel or petrol and use it in an aircraft as part of your business activities, there may be circumstances when you can claim fuel tax credits. For example, if you are registered for GST and can provide details that the fuel was not entered into home consumption as fuel for use in an aircraft at the time of purchase, then you're likely entitled to claim.

If you are unsure whether you can claim fuel tax credits for fuel used in your aircraft, you can [phone us](#).

See also:

- [Fuel blends](#)
- [Fuel sold for domestic home heating](#)
- [Eligible activities](#)
- [Ineligible fuels and activities](#)

Gaseous fuels

You may be able to claim fuel tax credits for gaseous fuels used in your business activities and acquired from 1 December 2011.

Gaseous fuels are:

- liquefied petroleum gas (LPG)
- liquefied natural gas (LNG)
- compressed natural gas (CNG).

Gaseous fuels are sold as either:

- transport gaseous fuels

- non-transport gaseous fuels.

Transport gaseous fuels are duty paid and include:

- LPG or LNG intended for use in an internal combustion engine of a motor vehicle or vessel (boat etc.), either directly or by filling another tank connected to such an engine
- CNG that is imported or compressed for use as a fuel in a motor vehicle
- all gaseous fuels for mixed use (that is, both transport and non-transport use) or when the end use is unknown.

Non-transport gaseous fuels are not duty paid and include:

- LPG and LNG delivered only for use other than in an internal combustion engine of a motor vehicle or vessel (for example, in residential heating or burner applications) or for use in forklifts.
- CNG imported or compressed only for use in forklifts or not for use as a fuel in a motor vehicle
- CNG compressed at a residential premises (including for use in a motor vehicle) using equipment capable of compression at a rate not more than 10 kg of natural gas per hour and not for sale.

The sale of non-transport gaseous fuel will contain the following on the invoice - 'Not to be used, or supplied, for transport use. Penalties apply'.

Eligible activities

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Eligibility/Eligible-activities/>
- Last modified: 03 Apr 2017
- QC 44505

You can claim fuel tax credits for any eligible fuel you acquired, manufactured or imported and used in your business.

Find out about:

- [Road transport](#)
- [All other business uses](#)
- [Packaging or supplying fuel](#)

See also:

- Use our [Fuel tax credit eligibility tool](#) to work out if you're eligible to claim

Road transport

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Eligibility/Eligible-activities/Road-transport/>
- Last modified: 30 Oct 2019
- QC 44506

You can claim fuel tax credits for eligible fuels you use in heavy vehicles, including heavy emergency vehicles, travelling on public roads if the vehicle meets all the following conditions:

- It is used in carrying on a business.
- It has a gross vehicle mass (GVM) greater than 4.5 tonnes – diesel vehicles acquired before 1 July 2006 can equal 4.5 tonnes.

Depending on your circumstances, you may also need to meet an environmental criterion for heavy diesel vehicles if they were manufactured before 1 January 1996.

The fuel tax credit rate you use depends on when you acquired the fuel and whether the fuel was used in the heavy vehicle, either:

- for travelling on public roads, which includes all aspects of the vehicle's function that are for the vehicle's operation, such as the use of lights, brakes, power-steering, windscreen wipers when travelling. It would also include the use of fuel to power the air-conditioning unit of the cabin of a vehicle and passenger air-conditioning in a bus.
- to power the auxiliary equipment of the heavy vehicle.

If your activity is not listed here, such as fuel used in vehicles on private roads or on work sites, it may be eligible under another business activity with a different fuel tax credit rate.

Next step:

- Use our [Fuel tax credit eligibility tool](#) to work out if you're eligible to claim

See also:

- [Heavy vehicles](#) (includes information on the environmental criteria and powering auxiliary equipment)
- [All other business uses](#)

All other business uses

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits--->

[business/Eligibility/Eligible-activities/All-other-business-uses/](#)

- Last modified: 03 Apr 2017
- QC 44507

You can claim fuel tax credits for eligible fuels you use in business activities (including in light vehicles), such as on private roads, off public roads and for non-fuel uses.

The following are examples of business activities (this is not a complete list):

- agriculture
- fishing
- forestry
- mining
- marine and rail transport
- nursing and medical services
- burner applications
- electricity generation by commercial generator plant, stationary generator or a portable generator
- construction
- manufacturing
- wholesale/retail
- property management
- landscaping
- dredging
- panel beating
- greenhouse heating
- cement kilns
- quarrying
- industrial furnaces
- non-fuel uses, including
 - fuel you use to clean machinery parts or drums
 - diesel you spray directly onto a road as a sealant
 - fuel you use as a mould release
 - fuel you use as an input or ingredient – for example, printer inks, paint and adhesives.

We may issue a determination that a blend of a fuel with a non-fuel product does not constitute a fuel. If your blend is subject to such a determination, you may be entitled to fuel tax credits for the fuel component you use in making that blend.

Next step:

- Use our [Fuel tax credit eligibility tool](#) to work out if you're eligible to claim

See also:

- [Fuel not used in an internal combustion engine](#)
- [Bunker fuel and commercial shipping](#)
- [Fuel blends](#)

Packaging or supplying fuel

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Eligibility/Eligible-activities/Packaging-or-supplying-fuel/>
- Last modified: 03 Apr 2017
- QC 44508

You can claim fuel tax credits if you package or supply liquid and gaseous fuels when you meet certain requirements.

Find out about:

- [Packaging liquid fuels](#)
- [Packaging and supplying transport LPG \(duty paid\)](#)
- [Supplying or distributing certain liquid fuels for domestic home heating](#)

See also:

- Use our [Fuel tax credit eligibility tool](#) to work out if you're eligible to claim

Packaging liquid fuels

You can claim fuel tax credits when you package certain eligible fuels in containers of 20 litres or less for use other than in an internal combustion engine.

Eligible fuels are:

- kerosene
- mineral turpentine
- white spirit
- liquid aromatic hydrocarbons (such as benzene, toluene, xylene)
- another petroleum product as defined in sub-item 10.28 of the Schedule to the *Excise Tariff Act 1921* (or its imported equivalent).

See also:

- [Fuel not used in an internal combustion engine](#)

Packaging and supplying transport LPG (duty paid)

You can claim fuel tax credits for transport LPG (duty paid) when you supply it in or into:

- cylinders of 210 kg capacity or less for a non-transport use
- tanks at residential premises for non-transport use at those premises.

You cannot claim fuel tax credits for non-transport LPG as no duty has been paid on it. You also:

- must not use or supply it for transport use
- cannot store it in the same tank as transport LPG unless you have an excise

license allowing you to do so.

See also:

- [Gaseous fuels](#)

Supplying or distributing certain liquid fuels for domestic home heating

You can claim fuel tax credits if you distribute heating oil or kerosene for residential heating - and you have a reasonable belief the fuel will only be used for domestic home heating.

If you supply heating oil or kerosene to businesses, they will be entitled to claim fuel tax credits.

See also:

- [Fuel sold for domestic home heating](#)

Ineligible fuels and activities

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Eligibility/Ineligible-fuels-and-activities/>
- Last modified: 18 May 2017
- QC 44509

Some fuels are not eligible for fuel tax credits, these include:

- aviation fuels (aviation gasoline and aviation kerosene)
- non-transport gaseous fuels (non-transport gaseous fuels were eligible for some activities before 1 July 2014).

Additives (for example, diesel exhaust fluids) are not taxable fuels and have no excise or customs duty paid on them. You're unable to claim fuel tax credits for these types of additives used in your vehicle.

Biodiesel and fuel ethanol (other than part of a blend with another fuel) were ineligible fuels prior to 1 July 2016.

Ineligible activities include:

- fuels you use in light vehicles of 4.5 tonnes GVM or less, travelling on public roads (for example, a car, small van, taxi or ride-sourcing services)
- fuel used for private purposes – including light vehicles (for example, utes)
- transport gaseous fuels used in a heavy vehicle which has a GVM greater than 4.5 tonnes for travelling on public roads

- fuel you acquired, but didn't use because it was lost, stolen or otherwise disposed of
- fuel that had no excise or customs duty paid on it. For example, used oil that has only been subject to filtering and de-watering and used as fuel oil in burner applications is not eligible for fuel tax credits.

Note: you can claim for fuels you use for business activities in light vehicles travelling off public roads (such as work sites and mining sites) and private roads.

See also:

- [Fuel tax credit eligibility tool](#) – to check if your fuel and activities are eligible
- [All other business uses](#)
- [Fuel blends](#)

Registering

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Registering/>
- Last modified: 03 Apr 2017
- QC 44510

Before you can claim fuel tax credits, your business must be registered for both GST and fuel tax credits.

When you first register for fuel tax credits you will need to know the date you want your fuel tax credit registration to start – you can only claim fuel tax credits if you:

- are registered for GST at the time you acquired the fuel
- acquired the fuel within the last four years.

Before registering, you should check you're eligible to claim fuel tax credits.

Work out if you're eligible to claim fuel tax credits

If you are already registered for GST, you can add a registration for fuel tax credits any time without affecting your GST tax period – whether it is monthly, quarterly, or annual.

However, if you decide you want to access your fuel tax credits more frequently, this will also change your GST tax period and potentially impact on other reporting obligations. If you're unsure, we recommend you seek the advice of your tax or business adviser.

If your business changes or ceases, you should cancel your registration.

Next steps:

- [Register for GST](#)
- [Register for fuel tax credits](#)

See also:

- [Options for reporting and paying GST](#)
- [Cancelling your registration](#)

Working out your fuel tax credits

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Working-out-your-fuel-tax-credits/>
- Last modified: 06 Jul 2021
- QC 44511

Before claiming fuel tax credits on your Business activity statement (BAS), you need to work out your credits and determine what records you need to keep.

The amount you can claim depends on:

- when you acquired the fuel
- what fuel you use
- the activity you use it for.

Separate calculations are required for the different fuel tax credit rates.

Next step:

- Use the [fuel tax credit calculator](#) online, to work out your fuel tax credits and get your claim right.

Using the calculation worksheet

When using the fuel tax credits calculation worksheet, follow the three steps below to work out your fuel tax credits.

- [Step 1: Work out the eligible quantity](#)
- [Step 2: Check which rate applies for the fuel](#)
- [Step 3: Work out the amount](#)

Step 1: Work out the eligible quantity

Work out how much fuel (liquid or gaseous, measured in litres or kilograms) you

acquired for each business activity, and how much is eligible for fuel tax credits.

Exclude any fuel:

- used in an ineligible activity – for example, in vehicles of 4.5 tonnes GVM or less travelling on public roads
- if the fuel tax credits have already been claimed earlier in the supply chain – for example, claimed by the packager
- used for private purposes
- you acquired, but didn't use because it was lost, stolen or otherwise disposed of.

You can use any apportionment method considered fair and reasonable for your circumstances to work out the quantity of fuel when claiming fuel tax credits.

Common methods to work out the eligible quantity of fuel are:

- constructive method
- deductive method
- percentage use method
- estimated use method.

Standard conversion rates for gaseous fuels are:

- 1 kg of LPG = 1.885 litres of LPG
- 1 mega-joule of CNG = 0.01893 kg of CNG.

See also:

- [Calculating eligible fuel quantities](#)
- [Practical Compliance Guidelines 2016/8 Fuel tax credits – apportioning fuel for fuel tax credits](#)
- [Practical Compliance Guidelines 2016/11 Fuel tax credits – apportioning taxable fuel used in a heavy vehicle with auxiliary equipment](#)
- [Fuel Tax Determination 2010/1 Fuel tax: is apportionment used when determining total fuel tax credits in calculating the net fuel amount under section 60-5 of the Fuel Tax Act 2006](#)
- [Excise \(Mass of CNG\) Determination 2012 \(No. 1\)](#)⁵² for approved methods to convert cubic metres or mega joules to kilograms.

Step 2: Check which rate applies for the fuel

When calculating your fuel tax credits, including fuel used in heavy vehicles, you need to use the rate that applied when:

- you acquired the fuel
- you imported the fuel
- you entered the fuel for home consumption (into the Australian domestic market) if you manufactured the fuel.

See also:

- [Rates – business](#)

Step 3: Work out the amount

Work out the amount of your fuel tax credits in dollars.

Do this by multiplying the eligible quantity of fuel by the relevant fuel tax credit rate when you acquired the fuel (step 1 × step 2). You must divide the result by 100 to convert it into dollars.

When you have worked out the amount for the relevant BAS period, add the dollar amounts, then claim the whole dollar amount by recording it at label 7D on your BAS.

Next step:

- [Claiming fuel tax credits](#)

Records you need to keep

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Working-out-your-fuel-tax-credits/Records-you-need-to-keep/>
- Last modified: 16 Aug 2018
- QC 44516

To work out your fuel tax credits accurately and support your claims, you need to keep complete and accurate records.

Keep records as soon as you start your business activity to help you calculate and claim correctly.

Your records must:

- show the amount of fuel acquired and used in your business and calculations
- be in writing, either electronically or on paper
- be in English or easily translated into English
- be kept for five years, although some records need to be kept longer.

If you claim less than \$10,000 in fuel tax credits each year, you can use the [simplified approach](#) to keep records and calculate your claim.

Keeping accurate records helps you to correctly claim all the fuel tax credits you are entitled to. If you can't support your claims with adequate records, you may have to repay all or part of the fuel tax credits you have received. You may also incur penalties and interest charges.

The table below provides examples of records to support your fuel tax credit claim.

You will need to keep more than one of these record types to support your claims. For example, you will need to keep tax invoices to show when you acquired the fuel, copies of contracts to show the activities that the fuel was used in, as well as GPS data if some of your fuel is used in a heavy vehicle that operates off a public road.

Table 1: Examples of records you need to keep (not exhaustive)

What your records need to show	Examples of records you can use
You are carrying on a business	<ul style="list-style-type: none"> ● sales invoices ● production records ● contracts ● driver log books ● lease documents
The type, date and quantity of fuel you acquired, manufactured or imported for your business activities	<ul style="list-style-type: none"> ● tax invoices ● receipts ● fuel card statements ● fuel supplier statements ● bank statements ● manufacturing records ● importation documents
The business activities the fuel was used for	<ul style="list-style-type: none"> ● records of hire, lease or ownership of the vehicle or equipment and the date of acquisition or hire ● vehicle or equipment use maintenance records ● odometer readings ● log books ● worksheets showing work carried out ● invoices you issued ● sales and production records ● work contracts ● fuel issue records
How you separated fuel usage between eligible and ineligible activities and activities that attract different rates	<ul style="list-style-type: none"> ● odometer readings ● GPS data ● fleet tracking telematics data ● route distances ● fuel usage reports and records ● engine hours (run time compared with engagement time) ● meter readings ● log books ● testing records that show fuel

	<p>consumption rate and how you take external variables into account (for example, operator, climate, age of the vehicle)</p> <ul style="list-style-type: none"> • industry average calculations, their source, and evidence of how the averages apply to your business operations
How you categorise and classify different roads and areas if you use GPS technology	<ul style="list-style-type: none"> • GPS data • fleet tracking telematics data • details and location data if source documentation relied on maps or land titles • details of how and what you classify as public roads and roads other than public roads (including supporting evidence) • how you record idling time and supporting evidence • details of any formulas or assumptions used to establish data, methods or calculations • reports generated showing kilometres travelled, locations, vehicle details and dates
That you used the correct fuel tax credit rate when calculating your claim	<ul style="list-style-type: none"> • records or screen shots from the ATO fuel tax credit calculator • calculation worksheets • records from another system you use
That the vehicle meets one of the environmental criteria (if it is a heavy diesel vehicle manufactured before 1 January 1996)	<ul style="list-style-type: none"> • service records, receipts, invoices and maintenance schedules • membership certificates or DT80 test report for an approved maintenance program

See also:

- [Heavy vehicles – Records you need to keep](#)
- [Practical Compliance Guidelines 2016/8 – Fuel tax credits – apportioning fuel for fuel tax credits](#), which provides examples of acceptable methodologies for apportioning taxable fuel

Simplified fuel tax credits

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Working-out-your-fuel-tax-credits/Simplified-fuel-tax-credits/>
- Last modified: 06 Jul 2021
- QC 48520

You may be able to use simplified methods to keep records and calculate your fuel tax credit claim. You'll need to be registered for and eligible to claim fuel tax credits.

If you are a farmer and your business or residential address is in one of the identified impacted postcodes, and you have a lodgment and payment deferral for that period, you may be able to use the simplified methods for calculating fuel tax credits, regardless of the amount you claim each year.

If you are unsure whether you fall within an impacted postcode or are entitled to claim using the simplified method, phone us on 1800 806 218.

On this page:

- [Simplified methods for claims less than \\$10,000 each year](#)
- [Simplified methods for all claims](#)

See also:

- [Fuel tax credits – business](#)

Simplified methods for claims less than \$10,000 each year

If you claim less than \$10,000 in fuel tax credits each year, you can use one or more of the following simplified methods:

- [Basic method for heavy vehicles](#)
- [Use the rate that applies at the end of the BAS period](#)
- [Work out your litres](#)
- [Simplified record keeping](#)

You can choose to use or stop using these methods at any time.

Basic method for heavy vehicles

You can use the basic method for heavy vehicles to calculate fuel tax credits for diesel used in heavy vehicles.

This method makes it easier to work out your on and off public road use. All you need is the distance you've travelled on public roads and the amount of eligible diesel you've acquired for use in the heavy vehicle for the tax period to use the method.

You can use this method for all diesel acquired on or after 1 October 2020.

Next step:

- [Basic method for heavy vehicles](#)

See also:

- [PCG 2021/2 Fuel tax credits – basic method for heavy vehicles](#)

Use the rate that applies at the end of the BAS period

When there is a change of rate during the business activity statement (BAS) period (for example, in February and August), you can calculate your fuel tax credit claim by using the rate that applies at the end of the period.

You don't need to split your fuel purchases during the period and use two different rates. Simply total your litres for the period and use the rate that is current on the last day of the BAS period to work out your claim.

You can use this method for all BAS periods ending on or after 31 March 2016.

See also:

- [Fuel tax credit calculator](#)
- [Rates – business](#)

Work out your litres

To work out the quantity of fuel you purchased in a tax period, you can simply use the total cost of fuel you purchased in the BAS period, divided by the average price per litre for the BAS period.

Calculate your litres by:

- Litres = total cost of fuel purchased ÷ average price of fuel

You can use this method for all BAS periods ending on or after 31 March 2016.

Next steps:

- [Find the average weekly retail fuel price for your area](#)^{EQ}
- [Fuel tax credit calculator](#) – to calculate your claim

See also:

- [Rates – business](#)
- [PCG 2016/2 Fuel tax credits – practical compliance methods for small claimants](#)
- [PCG 2019/2 Fuel tax credits – practical compliance methods for farmers in disaster affected areas](#)

Simplified record keeping

You can use the following records to substantiate claims of less than \$10,000 per

year:

- Contractor statements – where an amount for fuel used in the performance of services is deducted from the amount payable for the services.
- Financial institution statements (such as business or personal credit or debit accounts) – where only the dollar amount is displayed on the statement.
- Point-of-sale dockets – where the docket either does not itemise the quantity of fuel dispensed or the quantity is illegible.
- Fuel supplier statements or invoices – where only the dollar amount is displayed on the statement.

You can use these records if you can:

- show the quantity of fuel was used in your business during the period, for example by reference to the type of vehicles and equipment used in the business
- reasonably demonstrate (if the relevant record is lost) by reference to records from prior or later periods, the quantity of fuel was used in your business.

You can use this method for all your past and future BAS periods.

If you are a farmer impacted by a natural disaster, and you do not have records to substantiate your claims, visit [reconstructing your tax records](#) for further information.

See also:

- [Records you need to keep](#)

Simplified methods for all claims

No matter how much you claim in fuel tax credits each year, you can use the following methods to simplify the apportionment of fuel:

- heavy vehicles used mainly off public roads
- fuel used to power auxiliary equipment.

Heavy vehicles used mainly off public roads

If your vehicle is on the list of heavy vehicles we consider are used mainly off public roads (for example, a harvester or backhoe) you no longer need to apportion on and off-road travel when calculating your fuel tax credit claim.

You can claim all fuel used in these vehicles at the 'all other business uses' rate, even if you sometimes drive the vehicle on a public road.

You can use this method for all BAS periods ending on or after 31 March 2016.

See also:

- [Heavy vehicles – incidental travel on public roads](#) – list of vehicles

Fuel used to power auxiliary equipment

If you use fuel to power the auxiliary equipment of a heavy vehicle (for example, a concrete mixing barrel or elevated work platform) you can use a percentage that we have set to work out how much fuel is used for powering this equipment.

If you use these percentages you won't need to do a separate calculation for fuel used while the vehicle is off public roads (such as for idling or propelling the vehicle and use of auxiliary equipment). The percentage you use to work out your fuel tax credits will cover this use. You also won't need to do complex calculations or sample testing when you use this method.

See also:

- [Heavy vehicles – percentage of fuel used in vehicles with auxiliary equipment – table of percentages](#)

Basic method for heavy vehicles

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Working-out-your-fuel-tax-credits/Basic-method-for-heavy-vehicles/>
- Last modified: 02 Jun 2021
- QC 64655

You can use the basic method for heavy vehicles to calculate fuel tax credits for diesel used in heavy vehicles if you claim less than \$10,000 each year.

The method makes it easier to work out on and off public road use. The rate for travel off public roads is higher than on public roads. This means you will get more fuel tax credits if you calculate off public road use correctly.

Examples of travel off public roads includes heavy vehicle use in warehouses, depots or car parks, where you may be idling, loading or unloading your vehicle.

You can use this method for diesel acquired on or after 1 October 2020. You cannot use another method for calculating fuel used for travel on and off public roads if you use this method.

Basic method for heavy vehicles

Media: Basic method for heavy vehicles

<http://tv.ato.gov.au/ato-tv/media?v=nixx79jdd851af> (Duration: 00:49)

On this page:

- [Step 1: Calculate litres of diesel used on public roads](#)
- [Step 2: Calculate litres of diesel used off public roads](#)

- [Step 3: Calculate your fuel tax credits for the tax period](#)
- [Example of basic method for heavy vehicles](#)

Find out more:

- [PCG 2021/2 Fuel tax credits – basic method for heavy vehicles](#)
- [Help your clients get more fuel tax credits](#)^{EQ} (webinar) shows practical examples of how to use the basic method for heavy vehicles.

Step 1: Calculate litres of diesel used on public roads

Calculate your litres of diesel used on public roads using this formula:

- Kilometres travelled on public roads × diesel consumption rate

Kilometres travelled on public roads

When working out your kilometres travelled on public roads, you can use either the:

- derived number of kilometres travelled
- actual number of kilometres travelled.

Work out the derived number of kilometres travelled on public roads by multiplying your total kilometres travelled by 98.4%. If you use derived number of kilometres, you need to keep records that show your total kilometres travelled, such as logbooks or odometer readings.

If you use your actual number of kilometres travelled on public roads, you need to keep records that show the distance you've travelled from your starting destination to your end destination.

See also:

- [Records you need to keep](#)

Diesel consumption rates

Use the following tables to find your diesel consumption rate.

Table 1 – Diesel consumption rates for rigid trucks

Vehicle classification by gross weight	Accepted litres per km
>4.5 tonnes and ≤ 12 tonnes	0.18
>12 tonnes and ≤ 16.5 tonnes	0.23
>16.5 tonnes and ≤ 24 tonnes	0.28

>24 tonnes and ≤ 30 tonnes	0.32
>30 tonnes	0.35

You can find the diesel consumption rates for articulated combinations in the Practical Compliance Guideline.

When working out step 1, you may use your vehicle's engine diagnostic reports of 'driving fuel' economy, instead of our diesel consumption rates.

See also:

- [PCG 2021/2 Fuel tax credits – basic method for heavy vehicles](#)
- [On public roads](#)

Step 2: Calculate litres of diesel used off public roads

Calculate your litres of diesel used off public roads using this formula:

Total litres of eligible diesel – litres of diesel used on public roads (worked out at step 1).

See also:

- [Off public roads](#)

Step 3: Calculate your fuel tax credits for the tax period

Calculate your fuel tax credit claim using this formula:

Litres of diesel used on public roads (from step 1) × on public road rate

+

Litres of diesel used off public roads (from step 2) × all other business uses rate

You can find the on public road and all other business uses rates at [Rates – business](#). Fuel tax credit rates change regularly, so it's important you check you are using the right rate.

See also:

- [Fuel tax credit calculator](#)

Example of basic method for heavy vehicles

Jim drives a rigid truck which carries an average of 32 tonnes of loose materials. In the December 2020 quarter tax period, Jim purchased a total of 11,430 litres of diesel. Over this period, Jim travelled a total of 32,000 kilometres. Jim's daily job includes vehicle use in warehouses, depots or when he's loading and unloading loose materials from his truck.

Example 1: Not calculating off public road use

Jim has difficulty calculating his off public road use. He works out his fuel tax credits by multiplying the total litres of diesel used by the on public road rate:

- Total litres of diesel used × on public road rate
- 11,430 litres × \$0.165
- Jim's fuel tax credit entitlement he can claim on the BAS for the quarter = \$1,885

Example 2: Calculating off public road use using the basic method for heavy vehicles

Jim decides to use the basic method for heavy vehicles to work out his fuel tax credit claim.

Step 1 – Calculate litres of diesel used on public roads

Jim uses the derived number of kilometres travelled on public roads as he only has records that show the total kilometres he's travelled:

- Kilometres travelled on public roads × 98.4%
- 32,000 × 98.4%
- derived number of kilometres travelled = 31,488

Jim uses the derived number of kilometres travelled on public roads for step 1:

- Kilometres travelled on public roads × diesel consumption rate from [Table 1](#)
- 31,488 × 0.35
- Litres of diesel used on public roads = 11,020.80 litres

Step 2 – Calculate litres of diesel used off public roads

- Total litres of eligible diesel – litres of diesel used on public roads (from step 1)
- 11,430 – 11,020.80
- Litres of diesel used off public roads = 409.20 litres

Step 3 – Calculate your fuel tax credits for the tax period

- Litres of diesel used on public roads (from step 1) × on public road rate from [Rates – business](#)
- 11,020.80 × \$0.165 = \$1,818.43
- Litres of diesel used off public roads (from step 2) × all other business

uses rate from [Rates – business](#)

- $409.20 \text{ litres} \times \$0.423 = \$173.09$
- $\$1,818.43 + \173.09
- Total fuel tax credits claimed on the BAS = \$1,991
- Jim gets an extra \$106 using the basic method for heavy vehicles for the quarter where he claims at label 7D on the BAS.

Claiming

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Claiming/>
- Last modified: 26 Nov 2018
- QC 44517

You claim fuel tax credits on your business activity statement (BAS) in the same way as you claim GST credits.

You can claim fuel tax credits at the time you acquire the fuel.

You must claim within four years. The four years starts from the day after you were required to lodge the BAS for the tax period in which the fuel was acquired.

Find out about:

- [Completing your business activity statement](#)
- [Lodging and paying](#)
- [Making adjustments and correcting errors](#)

Completing your business activity statement

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Claiming/Completing-your-business-activity-statement/>
- Last modified: 03 Apr 2017
- QC 44518

On this page:

- [How to complete your BAS](#)
- [Claiming for earlier BAS periods](#)

- [Omitted fuel](#)
- [Fuel tax credits and contractual arrangements](#)
- [GST instalments](#)

How to complete your BAS

On your BAS, you must record at fuel tax credit label 7D:

- your fuel tax credit amount for the BAS period
- any adjustments that will increase your fuel tax credit amount for the BAS period.

If you have nothing to report at label 7D, write '0' – do not leave it blank.

If you need to make an adjustment in a BAS period that will decrease your fuel tax credit amount, you must include this at fuel tax credit label 7C.

See also:

- [Completing the fuel tax credit labels](#)
- [Making adjustments and correcting errors](#)

Claiming for earlier BAS periods

You can do this using your current BAS, or by revising the earlier BAS when you acquired the fuel.

Omitted fuel

If you omitted fuel tax credits in an earlier BAS, and you are including it in your current BAS, you need use the fuel tax credit rate that applied back when you acquired the fuel.

Fuel tax credits and contractual arrangements

Service and supply contracts you hold may include the following:

- which party to the contract will claim the fuel tax credits on eligible fuel use
- if any increase in fuel costs can be passed on and/or any reductions can be passed back following receipt of fuel tax credits; for example, using rise and fall provisions.

Only one entity can claim fuel tax credits. Including details in the contract of how fuel costs are to be managed may help to determine which entity should claim the fuel tax credits. However, even though a contract may state that one party can claim fuel tax credits, you are only entitled to fuel tax credits if you have acquired and used the fuel in your business. If you are still not sure if you are entitled to fuel tax credits, you can apply for a private ruling.

See also:

- [How to apply for a private ruling](#)

- [FTR 2007/1](#) *Fuel tax: the meaning of 'acquire', 'manufacture' and 'import' in the expression 'taxable fuel that you acquire or manufacture in, or import into, Australia to the extent that you do so for use in carrying on your enterprise' in the Fuel Tax Act 2006*
- [FTR 2009/1](#) *Fuel tax: entitlement to a fuel tax credit under section 41-5 of the Fuel Tax Act 2006 in a vehicle or equipment hire arrangement.*

GST instalments

Fuel tax credits can only be claimed on your BAS. They cannot be claimed on your annual GST return.

If you pay GST instalments and register for fuel tax credits, you will no longer receive instalment notices. Instead, you will receive a quarterly BAS.

See also:

- [GST instalments](#)

Lodging and paying

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Claiming/Lodging-and-paying/>
- Last modified: 03 Apr 2017
- QC 44519

You can lodge your BAS yourself or lodge it through your registered tax agent or BAS agent – online or by mail.

Fuel tax credits are:

- part of your business income, so you need to include them in your tax return, at 'Assessable government industry payments'
- Pay as you go (PAYG) instalment income - you need to include your fuel tax credits as part of your PAYG instalment income at label T1 on your BAS.

Next step:

- [How to lodge your BAS](#)

See also:

- [PAYG instalments – how to complete your activity statement](#)

Making adjustments and correcting errors

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---business/Claiming/Making-adjustments-and-correcting-errors/>
- Last modified: 03 Apr 2017
- QC 44520

On this page:

- [Making adjustments](#)
- [Correcting errors](#)

Making adjustments

If you've already claimed fuel tax credits based on your intention to use the fuel in a certain way, but actually use it differently, you need to make an adjustment to your BAS.

For example:

- You claimed fuel tax credits, but you used more fuel than intended – this would increase your fuel tax credit amount. Report this at label 7D.
- You use less fuel than originally intended, or you claimed fuel tax credits for fuel that subsequently is lost, stolen or otherwise disposed of – your entitlement would decrease. Report this at label 7C.

When calculating the dollar amount of your adjustment, apply the fuel tax credit rate that applied at the time you made your original claim.

Remember, fuel tax credits are part of your business income and need to be included in your tax return at 'Assessable government industry payments'.

Correcting errors

If you realise you have made an error on an earlier BAS, you must correct it. There are rules and limits about making corrections to your BAS depending on when the error occurred (time limits) and the dollar value of the error (value limits).

See also:

- [Making adjustments and correcting errors](#)

Tips to avoid common errors

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits--->

[business/Tips-to-avoid-common-errors/](#)

- Last modified: 06 Jul 2021
- QC 44522

It is important you calculate and claim your fuel tax credits correctly and that you avoid over-claiming.

We know most businesses are trying to do the right thing – but not everyone is claiming their fuel tax entitlements correctly. To help, we've identified the most common errors and how you can avoid them to get your claims right.

You should ensure the accuracy of your claims before you lodge your BAS. If you have made an error on your BAS you are able to correct or adjust it. There are some conditions when correcting errors.

Find out about:

- [Fuel tax credits](#) – correct a mistake or amend a return

On this page:

- [Check the activity](#)
- [Check the rate](#)
- [Use simplified methods correctly](#)
- [Use software correctly](#)
- [Keep records to support your claim](#)
- [Check your calculations](#)

Check the activity

You need to correctly identify how your fuel is used as this affects the amount of fuel tax credits you can claim.

Common errors include:

- not apportioning fuel use correctly between on and off-road
- claiming for fuel used in sleeper cabins when the heavy vehicle is not used on a long haul trip or when fuel has not been used to power the air conditioner during the sleeping break on that trip
- claiming for ineligible activities such as fuel used in light vehicles used for travelling on public roads.

You can avoid these errors by using our eligibility tool or the simplified apportionment method for calculation, to check your activity and calculate the correct claim.

See also:

- [Eligibility tool](#)
- [Fuel tax credit calculator](#)
- [Simplified fuel tax credits](#)

Check the rate

Fuel tax credit rates change regularly. Rates also differ depending on the activity the fuel is used for. It's important you use the right rate so you claim the full amount you're entitled to.

Common errors we see include:

- using the wrong rate for the activity being claimed
- claiming using an old rate.

Make sure you are using our fuel tax credit calculator to work out your claim. The calculator is updated with all the rate changes. You should also check the rates before you lodge your business activity statement (BAS).

See also:

- [Fuel tax credit rates - business](#)
- [Fuel tax credit tools](#) - calculator

Use simplified methods correctly

Simplified methods can make calculating your fuel tax credits easier.

A common error includes using the simplified apportionment method for calculating fuel tax credits and making a separate calculation.

When using this method to calculate your fuel tax credits don't do a separate calculation:

- for fuel used while the heavy vehicle is off public roads (such as for idling or propelling the vehicle, and use of auxiliary equipment)
- to claim the apportionment for fuel used to power auxiliary equipment or for heavy vehicles used mainly off public roads.

There are also other types of simplified methods to help you claim fuel tax credits.

See also:

- [Simplified fuel tax credits](#)
- [Basic method for heavy vehicles](#)
- [Heavy vehicles - work out the quantity of fuel](#)
- [Powering auxiliary equipment](#)

Use software correctly

You can use software to help you monitor and calculate your fuel tax credits – however you must ensure the accuracy of the claims.

Common mistakes when using software, including GPS trackers, include:

- not cross-checking the accuracy of the GPS route or distances travelled,

- including the classification of private or public roads
- the software detecting the vehicle as idling, when it is not (for example, the vehicle ignition is switched on and using functions such as the radio and fan, but the engine is not running)
- producing inaccurate records of fuel dispensed to vehicles when compared with actual fuel acquired and used in the vehicle
- not checking to see if the GPS software is producing a realistic off-road fuel use percentage.

Even when using software such as a GPS tracker, you need to ensure the time and location of the GPS record is correct. You can select a sample of the GPS data and use other records you have, including delivery logs or a National Work Diary, to help confirm the vehicle's location and the time it was at that location.

We do not supply or endorse any GPS software. If the software is not tracking usage correctly you should speak with the software provider.

Keep records to support your claim

When claiming fuel tax credits, we see people keeping incomplete or inaccurate records. In order to claim, you need to keep accurate and complete records of your fuel purchases and how the fuel is used in your business.

When checking records ensure:

- you have evidence to support how you used the fuel
- you confirm both how much fuel was purchased and how much fuel was used
- any GPS reports or records reflect your business operations and the date has been used correctly.

You should also include records which show fuel consumption testing has been carried out, and the results of that testing.

See also:

- [Records you need to keep](#)

Check your calculations

Common calculation errors include:

- transposition or clerical mistakes which affect the amount you claim
- using the cost of the fuel, instead of the quantity of fuel multiplied by the relevant rate in your calculations.

Work out your fuel tax credits using this formula:

$$\text{Quantity of eligible fuel} \times \text{Correct fuel tax credit rate} = \text{Fuel tax credits}$$

Write this amount (in whole dollars) at label 7D on your BAS. Keep records of your calculations.

You should also check your claim calculations with the fuel purchased to ensure you have not over-claimed. For example, when you calculate your credits the results show more fuel used than has been purchased.

See also:

- [Simplified fuel tax credits](#)
- [Fuel tax credit calculator](#)

Fuel tax credits – non-business

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/>
- Last modified: 03 Apr 2017
- QC 44526

Fuel tax credits provide you with a credit for the fuel tax (excise or customs duty) included in the price of fuel.

If you are not registered, or not required to be registered, for goods and services tax (GST) you may be eligible to claim fuel tax credits for fuel used to:

- generate domestic electricity - for your home, house or household use
- operate emergency vehicles or vessels – if you are a non-profit organisation.

Find out about:

- [Rates](#)
- [Eligibility](#)
- [Registering](#)
- [Working out your eligible quantities](#)
- [Claiming](#)
- [Receiving your fuel tax credits](#)

Rates – non-business

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Rates---non-business/>
- Last modified: 17 Jun 2021
- QC 44528

Fuel tax credit rates vary depending on when you acquired the fuel, the type of fuel you use and the activity you use it in.

You don't need to include the rates in your claim. We will work out the amount of your fuel tax credit, using the rate that applies at the time we receive your claim.

Rates are indexed twice a year – in February and August – in line with the consumer price index (CPI). The next indexation of rates will occur on 2 August 2021.

The CPI indexation factor for rates from 1 February 2021 is 1.009

Fuel tax credit rates

- [From 1 July 2021 to 1 August 2021](#)
- [From 1 July 2020 to 30 June 2021](#) (includes rates from 3 August 2020 and 1 February 2021)
- [From 1 July 2019 to 30 June 2020](#) (includes rates from 5 August 2019 and 3 February 2020)
- [From 1 July 2018 to 30 June 2019](#) (includes rates from 1 August 2018 and 4 February 2019)
- [From 1 July 2017 to 30 June 2018](#) (includes rates from 1 August 2017 and 5 February 2018)

From 1 July 2021 to 1 August 2021

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Rates---non-business/From-1-July-2021/>
- Last modified: 17 Jun 2021
- QC 65972

The following table contains the fuel tax credit rates for non-businesses from 1 July 2021 to 1 August 2021.

Table 1: Rates for fuel acquired from 1 July 2021 to 1 August 2021

Eligible fuel type	Unit	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, emergency vehicles; domestic electricity generation
Liquid fuels – for	cents	16.3	42.7

example, diesel or petrol	per litre		
Blended fuels: B5, B20, E10	cents per litre	16.3	42.7
Blended fuel: E85	cents per litre	0	18.305
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0	13.9 (see note 1)
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0	29.3 (see note 2)

Note 1: Fuel tax credits can't be claimed for duty paid LPG supplied for domestic electricity if the fuel tax credits have already been claimed by the supplier or packager.

Note 2: Fuel tax credits can rarely be claimed for LNG and CNG supplied for domestic electricity, as they are rarely duty paid.

See also:

- [Non-profit emergency vehicles and vessels](#)
- [Domestic electricity generation](#)

From 1 July 2020 to 30 June 2021

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Rates---non-business/From-1-July-2020/>
- Last modified: 27 Jan 2021
- QC 63288

The following tables contain the fuel tax credit rates for non-businesses from 1 July 2020 to 30 June 2021.

Table 1: Rates for fuel acquired from 1 February to 30 June 2021

		Used in	
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Eligible fuel type	Unit	heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, vehicles or other equipment not travelling on public roads; domestic electricity generation
Liquid fuels – for example, diesel or petrol	cents per litre	16.9	42.7
Blended fuels: B5, B20, E10	cents per litre	16.9	42.7
Blended fuel: E85	cents per litre	0.0	18.305
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.9(see note 1)
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	29.3(see note 2)

Table 2: Rates for fuel acquired from 1 July to 31 January 2021

Eligible fuel type	Unit	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, emergency vehicles; domestic electricity generation
Liquid fuels – for example, diesel or petrol	cents per litre	16.5	42.3
Blended fuels: B5, B20, E10	cents per litre	16.5	42.3
Blended fuel: E85	cents per litre	0.0	18.16

Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.8 (see note 1)
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	29.0 (see note 2)

Note 1: Fuel tax credits can't be claimed for duty paid LPG supplied for domestic electricity if the fuel tax credits have already been claimed by the supplier or packager.

Note 2: Fuel tax credits can rarely be claimed for LNG and CNG supplied for domestic electricity, as they are rarely duty paid.

See also:

- [Non-profit emergency vehicles and vessels](#)
- [Domestic electricity generation](#)

From 1 July 2019 to 30 June 2020

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Rates---non-business/From-1-July-2019/>
- Last modified: 29 Jan 2020
- QC 59784

The following tables contain fuel tax credit rates for non-businesses from 1 July 2019 to 30 June 2020.

Table 1: Rates for fuel acquired from 3 February to 30 June 2020

Eligible fuel type	Unit	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, vehicles or other equipment not travelling on public roads; domestic electricity generation
Liquid fuels , for	cents	16.5	42.3

example diesel or petrol	per litre		
Blended fuels: B5, B20, E10	cents per litre	16.5	42.3
Blended fuel: E85	cents per litre	0.0	15.78
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.8 (see note 1)
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	29.0 (see note 2)

Table 2: Rates for fuel acquired from 5 August 2019 to 2 February 2020

Eligible fuel type	Unit	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, vehicles or other equipment not travelling on public roads; domestic electricity generation
Liquid fuels , for example diesel or petrol	cents per litre	16.0	41.8
Blended fuels: B5, B20, E10	cents per litre	16.0	41.8
Blended fuel: E85	cents per litre	0.0	15.62
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.7 (see note 1)
Liquefied	cents	0.0	28.7 (see note 2)

natural gas (LNG) or compressed natural gas (CNG) (duty paid)	per kilogram		
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Table 3: Rates for fuel acquired from 1 July 2019 to 4 August 2019

Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, vehicles or other equipment not travelling on public roads; domestic electricity generation
Liquid fuels , for example diesel or petrol	cents per litre	15.8	41.6
Blended fuels : B5, B20, E10	cents per litre	15.8	41.6
Blended fuel: E85	cents per litre	0.0	15.505
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.6 (see note 1)
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	28.5 (see note 2)

Note 1: Fuel tax credits can't be claimed for duty paid LPG supplied for domestic electricity when they have already been claimed by the supplier or packager.

Note 2: It's rare that fuel tax credits can be claimed for LNG and CNG supplied for domestic electricity, as they will rarely be duty paid.

See also:

- [Non-profit emergency vehicles and vessels](#)
- [Domestic electricity generation](#)

From 1 July 2018 to 30 June 2019

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Rates---non-business/From-1-July-2018/>
- Last modified: 30 Jan 2019
- QC 56319

The following tables contain fuel tax credit rates for non-businesses from 1 July 2018 to 30 June 2019.

Table 1: Rates for fuel acquired from 4 February 2019 to 30 June 2019

Eligible fuel type	Unit	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, vehicles or other equipment not travelling on public roads; domestic electricity generation
Liquid fuels , for example diesel or petrol	cents per litre	15.8	41.6
Blended fuels : B5, B20, E10	cents per litre	15.8	41.6
Blended fuel: E85	cents per litre	0.0	13.210
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	(see Note 1)
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	(see Note 2)

paid)			
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Table 2: Rates for fuel acquired from 1 August 2018 to 3 February 2019

Eligible fuel type	Unit	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, vehicles or other equipment not travelling on public roads; domestic electricity generation
Liquid fuels , for example diesel or petrol	cents per litre	15.4	41.2
Blended fuels : B5, B20, E10	cents per litre	15.4	41.2
Blended fuel: E85	cents per litre	0.0	13.065
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.4 (see Note 1)
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	28.2 (see Note 2)

Table 3: Rates for fuel acquired from 1 July 2018 to 31 July 2018

Eligible fuel type	Unit	Used in heavy vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, vehicles or other equipment not travelling on public roads; domestic electricity generation
Liquid fuels , for	cents	15.1	40.9

example diesel or petrol	per litre		
Blended fuels: B5, B20, E10	cents per litre	15.1	40.9
Blended fuel: E85	cents per litre	0.0	12.935
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.3 (see Note 1)
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	28.0 (see Note 2)

Notes: ¹ Fuel tax credits can't be claimed for duty paid LPG supplied for domestic electricity when they have already been claimed by the supplier or packager. ² It's rare that fuel tax credits can be claimed for LNG and CNG supplied for domestic electricity, as they will rarely be duty paid.

See also:

- [Non-profit emergency vehicles and vessels](#)
- [Domestic electricity generation](#)

From 1 July 2017 to 30 June 2018

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Rates---non-business/From-1-July-2017/>
- Last modified: 08 Nov 2018
- QC 52575

The following tables contain fuel tax credit rates for non-businesses from 1 July 2017.

In 2018, rates change on 5 February, not 1 February.

Table 1: Rates for fuel acquired from 5 February 2018 to 30 June 2018

Eligible fuel	Unit	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, vehicles or other equipment not travelling on public roads; domestic electricity generation
Liquid fuels : for example diesel or petrol	cents per litre	15.1	40.9
Blended fuels : B5, B20, E10	cents per litre	15.1	40.9
Blended fuel: E85	cents per litre	0.0	10.725
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.3
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	28.0

Notes:

- Fuel tax credits can't be claimed for duty paid LPG supplied for domestic electricity when they have already been claimed by the supplier or packager.
- It's rare that fuel tax credits can be claimed for LNG and CNG supplied for domestic electricity, as they will rarely be duty paid.

Table 2: Rates for fuel acquired from 1 August 2017 to 4 February 2018

Eligible fuel	Unit	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, vehicles or other equipment not travelling on public roads; domestic electricity generation

Liquid fuels : for example diesel or petrol	cents per litre	14.5	40.3
Blended fuels : B5, B20, E10	cents per litre	14.5	40.3
Blended fuel: E85	cents per litre	0.0	10.55
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.2
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	27.6

Notes:

- Fuel tax credits can't be claimed for duty paid LPG supplied for domestic electricity when they have already been claimed by the supplier or packager.
- It's rare that fuel tax credits can be claimed for LNG and CNG supplied for domestic electricity, as they will rarely be duty paid.

Table 3: Rates for fuel acquired from 1 July 2017 to 31 July 2017

Eligible fuel	Unit	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, vehicles or other equipment not travelling on public roads; domestic electricity generation
Liquid fuels : for example diesel or petrol	cents per litre	14.3	40.1
Blended fuels : B5, B20, E10	cents per litre	14.3	40.1
Blended fuel:	cents	0.0	10.52

E85	per litre		
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.1
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	27.4

Notes:

- Fuel tax credits can't be claimed for duty paid LPG supplied for domestic electricity when they have already been claimed by the supplier or packager.
- It's rare that fuel tax credits can be claimed for LNG and CNG supplied for domestic electricity, as they will rarely be duty paid.

See also:

- [Non-profit emergency vehicles and vessels](#)
- [Domestic electricity generation](#)

From 1 July 2016 to 30 June 2017

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Rates---non-business/1-July-2016-to-30-June-2017/>
- Last modified: 16 Jun 2017
- QC 49603

Rates for fuel acquired from 1 February 2017 to 30 June 2017.

Eligible Fuel	Unit	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, vehicles or other equipment not travelling on public roads; domestic electricity generation

Liquid fuels, for example diesel or petrol	cents per litre	14.2	40.1
Blended fuels: B5, B20, E10	cents per litre	14.2	40.1
Blended fuel: E85	cents per litre	0.0	8.225
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	13.1 (see note 1)
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	27.4 (see note 2)

Note 1: Fuel tax credits cannot be claimed for duty paid LPG supplied for domestic electricity when it has already been claimed by the supplier or packager.

Note 2: It is rare that fuel tax credits can be claimed for LNG and CNG supplied for domestic electricity as they will rarely be duty paid.

See also:

- [Non-profit emergency vehicles and vessels](#)
- [Domestic electricity generation](#)

Rates for fuel acquired from 1 August 2016 to 31 January 2017

Eligible Fuel	Unit	Used in heavy emergency vehicles for travelling on public roads	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, vehicles or other equipment not travelling on public roads; domestic electricity generation
Liquid fuels, for example diesel or petrol	cents per litre	13.7	39.6

Blended fuels: B5, B20, E10	cents per litre	13.7	39.6
Blended fuel: E85	cents per litre	0.0	8.15
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	12.9 (see note 3)
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	27.1 (see note 4)

Note 3: Fuel tax credits cannot be claimed for duty paid LPG supplied for domestic electricity when it has already been claimed by the supplier or packager.

Note 4: It is rare that fuel tax credits can be claimed for LNG and CNG supplied for domestic electricity as they will rarely be duty paid.

See also:

- [Non-profit emergency vehicles and vessels](#)
- [Domestic electricity generation](#)

Rates for fuel acquired from 1 July 2016 to 31 July 2016

Eligible Fuel	Unit	Used in heavy emergency vehicles for travelling on public roads.	Used in heavy emergency vehicles to power auxiliary equipment; emergency vessels, vehicles or other equipment not travelling on public roads; domestic electricity generation
Liquid fuels, for example diesel or petrol	cents per litre	13.6	39.5
Blended fuels: B5, B20, E10	cents per litre	13.6	39.5
Blended fuel:	cents	0.0	8.135

E85	per litre		
Liquefied petroleum gas (LPG) (duty paid)	cents per litre	0.0	12.9 (see note 5)
Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid)	cents per kilogram	0.0	27.0 (see note 6)

Note 5: Fuel tax credits cannot be claimed for duty paid LPG supplied for domestic electricity when it has already been claimed by the supplier or packager.

Note 6: Fuel tax credits that fuel tax credits can be claimed for LNG and CNG supplied for domestic electricity as they will rarely be duty paid.

See also:

- [Non-profit emergency vehicles and vessels](#)
- [Domestic electricity generation](#)

1 July 2015 to 30 June 2016

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Rates---non-business/1-July-2015-to-30-June-2016/>
- Last modified: 16 Jun 2017
- QC 44530

The following fuel tax credit rates for 1 July 2015 to 30 June 2016 apply to fuel you use for domestic electricity generation, and for non-profit emergency vehicles or vessels, if you're not registered or required to be registered for GST.

Abbreviations used in tables:

- LPG – liquefied petroleum gas
- LNG – liquefied natural gas
- CNG – compressed natural gas
- B5 – 5% biodiesel / 95% diesel
- E10 – 10% ethanol / 90% petrol
- B20 – 20% biodiesel / 80% diesel

- E85 – 85% ethanol / 15% petrol

Fuel tax credit rates for fuels used for domestic electricity

Eligible fuels	Unit	Acquired from 1/7/2015	Acquired from 1/8/2015	Acquired from 1/2/2016
Diesel or petrol	cents per litre	38.9	39.2	39.5
Duty paid LPG (see note 1), LNG and CNG (see note 2)	cents per litre	0.00	0.00	0.00
B5	cents per litre	38.9	39.2	39.5
E10	cents per litre	38.9	39.2	39.5
B20	cents per litre	38.9	39.2	39.5
E85	cents per litre	5.835	5.88	5.925

Note 1: Fuel tax credits for duty paid LPG have already been claimed by the supplier or packager.

Note 2: LNG and CNG supplied for domestic electricity generation will rarely be duty paid.

Fuel tax credit rates for fuels used in a heavy emergency vehicle for travelling on public roads (see [note 3](#) and [note 4](#))

Eligible fuels	Unit	Acquired from 1/7/2015	Acquired from 1/8/2015	Acquired from 1/2/2016
Liquid fuels – for example, diesel or petrol	cents per litre	12.76	13.06	13.36
Duty paid LPG, LNG or CNG – transport	cents per litre	0.00	0.00	0.00
B5	cents per litre	12.76	13.06	13.36
B20	cents per litre	12.76	13.06	13.36

E10	cents per litre	12.76	13.06	13.36
E85	cents per litre	0.00	0.00	0.00

Note 3: A heavy emergency vehicle is a vehicle with a gross vehicle mass (GVM) greater than 4.5 tonnes. Diesel vehicles acquired before 1 July 2006 can equal 4.5 tonnes.

Note 4: This rate accounts for the road user charge (which is subject to change) and applies to fuel used in a heavy vehicle for travelling on public roads. The road user charge exceeds the rate for gaseous fuels.

Fuel tax credit rates for fuels used to power auxiliary equipment of a heavy emergency vehicle (see note 5) travelling on public roads

Eligible fuels	Unit	Acquired from 1/7/2015	Acquired from 1/8/2015	Acquired from 1/2/2016
Liquid fuels – for example, diesel or petrol	cents per litre	38.9	39.2	39.5
Duty paid LPG – transport	cents per litre	12.7	12.8	12.9
Duty paid LNG or CNG – transport	cents per kilogram	26.6	26.8	27.0
B5	cents per litre	38.9	39.2	39.5
B20	cents per litre	38.9	39.2	39.5
E10	cents per litre	38.9	39.2	39.5
E85	cents per litre	5.835	5.88	5.925

Note 5: A heavy emergency vehicle is a vehicle with a gross vehicle mass (GVM) greater than 4.5 tonnes. Diesel vehicles acquired before 1 July 2006 can equal 4.5 tonnes.

Fuel tax credit rates for fuels used in emergency vessels or emergency vehicles not travelling on public roads – such as private roads and off public roads (see [note 6](#))

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Eligible fuels	Unit	Acquired from 1/7/2015	Acquired from 1/8/2015	Acquired from 1/2/2016
Liquid fuels – for example, diesel or petrol	cents per litre	38.9	39.2	39.5
B5	cents per litre	38.9	39.2	39.5
B20	cents per litre	38.9	39.2	39.5
E10	cents per litre	38.9	39.2	39.5
E85	cents per litre	5.835	5.88	5.925

Note 6: Emergency vehicles can be less than 4.5 tonnes GVM (light emergency vehicles) or greater than 4.5 tonnes GVM (heavy emergency vehicles)

Eligibility

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Eligibility/>
- Last modified: 03 Apr 2017
- QC 44531

You must be registered for fuel tax credits to make a claim.

If you are registered for GST, you have separate claiming arrangements for fuel tax credits as a business.

See also:

- [Fuel tax credits - business](#)

Eligible fuels and uses

Eligible fuels are taxable because fuel tax (excise or customs duty) is required to be paid on it.

You can claim fuel tax credits for:

- [Domestic electricity generation](#)
- [Non-profit emergency vehicles and vessels](#)

Some fuels and fuel uses are not eligible. You can't claim fuel tax credits for:

- fuel you acquired but did not use because it was lost, stolen or otherwise disposed of
- fuels where fuel tax credits have already been claimed by a business earlier in the supply chain, for example
 - kerosene packaged in containers of 20 litres or less
 - heating oil supplied for home heating
 - duty paid LPG supplied for residential use, or packaged for supply in containers of 210kg or less.
- aviation fuels (such as aviation gasoline and aviation kerosene)
- fuel you use in light vehicles of 4.5 tonnes gross vehicle mass (GVM) or less, for travelling on public roads.

Biodiesel and fuel ethanol (other than part of a blend with another fuel) were ineligible fuels prior to 1 July 2016.

Domestic electricity generation

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Eligibility/Domestic-electricity-generation/>
- Last modified: 03 Apr 2017
- QC 44532

You can claim fuel tax credits for eligible fuel, such as diesel or petrol, you acquire for use in generating electricity for domestic purposes. The fuel can be used to generate electricity using a motor or generator, for yourself or others.

When we say 'for domestic purposes', we mean for a home, house or household. This includes a:

- static home such as a single house, duplex, town house, unit or cabin
- relocatable home such as a demountable home
- marine home such as a houseboat
- mobile home such as a caravan or motor home.

Generally, you are only entitled to fuel tax credits for electricity you generate for the home if it is the main or permanent place of residence.

You cannot claim fuel tax credits for electricity you generate for recreational purposes, including for use in a:

- holiday caravan
- tent
- yacht

- pursuit of a hobby, such as opal exploration.

If you use fuel to generate electricity for business or commercial purposes, you must claim fuel tax credits on your business activity statement (BAS). If you are registered for GST you must claim for fuel used to generate domestic electricity on your BAS together with fuel used in your eligible business activities.

See also:

- [Fuel tax credits - business](#)

Non-profit emergency vehicles and vessels

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Eligibility/Non-profit-emergency-vehicles-and-vessels/>
- Last modified: 03 Apr 2017
- QC 44533

If you operate a non-profit organisation that has chosen not to register for GST because its annual GST turnover is less than \$150,000, you can still claim fuel tax credits on a fuel tax credit claim form if you meet all the following requirements:

- you are a non-profit organisation at the time you acquire, manufacture or import the fuel
- you only claim for fuel used to operate emergency vehicles or vessels that provide emergency services and are clearly identifiable as such.

If you want to claim fuel tax credits for any use other than in emergency vehicles or vessels, you must be registered for GST and make your claim on your BAS.

Find out about:

- [Emergency vehicles](#)
- [Emergency vessels](#)

See also:

- [Fuel tax credits - business](#)

Emergency vehicles

Emergency vehicles are for providing emergency services and clearly identifiable as such. These vehicles can be less than 4.5 tonnes GVM (light emergency vehicles) or greater than 4.5 tonnes GVM (heavy emergency vehicles).

You can claim fuel tax credits for eligible fuel you acquire for use for:

- operating a heavy emergency vehicle for travelling on public roads – rates for

- this activity are reduced by the road user charge, which is subject to change
- powering auxiliary equipment of a heavy emergency vehicle travelling on public roads (such as a water pump attached to the fire truck) – rates for this activity are not reduced by the road user charge as it is considered to be unrelated to a vehicle's movement along public roads
 - operating an emergency vehicle (heavy or light emergency vehicle) that is not travelling on public roads, such as private roads and off roads - rates for this activity is not reduced by the road user charge.

To be eligible for fuel tax credits, diesel vehicles travelling on public roads and manufactured before 1 January 1996 must meet one of the environmental criteria specified by the Department of Infrastructure and Regional Development.

See also:

- [Heavy vehicles](#)
- [Fuel Tax Credit for Heavy Diesel Vehicles](#)^[7] (DOTARS/050054) on infrastructure.gov.au

Emergency vessels

Emergency vessels are for providing emergency services and clearly identifiable as such. You can claim fuel tax credits for eligible fuel you use in an emergency vessel for:

- rescue, including surf rescue
- other marine emergency services such as fire-fighting.

Registering

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Registering/>
- Last modified: 03 Apr 2017
- QC 44536

Before you can claim fuel tax credits you must register. When you have registered, we will send you a fuel tax credit claim form.

To register you can either:

- [phone us](#)
- complete the form [fuel tax credit registration – non-business claimants](#).

If you are a non-profit organisation and you want to register for fuel tax credits by phone, we must have you listed as an authorised contact person for the organisation.

If you no longer need to claim fuel tax credits, you should cancel your registration.

See also:

- [Cancelling your registration](#)

Working out your eligible quantities

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Working-out-your-eligible-quantities/>
- Last modified: 03 Apr 2017
- QC 44537

When you claim fuel tax credits, you need to:

- work out the eligible quantity of fuel - there are several commonly used calculation methods and measures
- keep records that support your fuel tax credit claims.

We make an assessment based on the information you provide us. You may incur a penalty if you cannot demonstrate that your claim is correct.

See also:

- [Calculation methods](#)
- [Records you need to keep](#)

Calculation methods

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Working-out-your-eligible-quantities/Calculation-methods/>
- Last modified: 03 Apr 2017
- QC 44538

To work out the quantity (litres or kilograms) of fuel you can claim fuel tax credits for, you can use any methods or measures that are fair and reasonable for your circumstances.

Methods

Common methods to work out the eligible quantity of fuel are:

- Constructive method
- Deductive method
- Percentage use method
- Estimated use method.

Measures

You may use any appropriate, reliable measure as the basis for working out the eligible quantity of fuel. Some examples of reliable measures are:

- odometer readings of kilometres actually travelled
- route distances if a vehicle travels on fixed routes
- kilowatt hours of electricity generated
- hours of operation for the vehicle or equipment
- average hourly fuel consumption of vehicles or equipment such as generators – for example, from job sheet records.

You may also use statistical sampling as part of any method you use.

See also:

- [Calculating eligible fuel quantities](#)

Records you need to keep

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Working-out-your-eligible-quantities/Records-you-need-to-keep/>
- Last modified: 26 May 2015
- QC 44539

You must keep records (for example fuel invoices and bank statements) that show:

- the type of fuel you acquired
- the quantity of each fuel type acquired
- the date you acquired it
- you have used or intend to use the fuel to
 - generate domestic electricity
 - operate emergency vehicles or vessels.

If you claim more than \$300 in a financial year, you must also keep appropriate records that show you acquired the fuel and substantiate your claim for fuel tax credits.

You must keep records for five years after you make the claim. Fuel docketts or invoices are examples of acceptable records. You do not need to send the records

to us unless we ask you to.

If you claim less than \$300 in a financial year, you do not need to keep receipts of fuel acquisitions but you may still be asked to substantiate that the fuel you claimed for was used for either domestic electricity generation or the operation of emergency vehicles or vessels.

Claiming

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Claiming/>
- Last modified: 03 Apr 2017
- QC 44540

Generally, you can claim your fuel tax credits whenever you like, as long as we receive your claim within four years after the date you acquired the fuel. We will work out the amount of your fuel tax credit using the rate that applies at the time we receive your claim.

When you claim your fuel tax credits:

- nominate the earliest fuel purchase date and latest fuel purchase date to indicate the claim or return period
- enter the eligible quantity of fuel (litres or kilograms) you have acquired for use.

Find out about:

- [Completing your claim form](#)
- [Making adjustments and correcting errors](#)

Completing your claim form

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Claiming/Completing-your-claim-form/>
- Last modified: 03 Apr 2017
- QC 44542

You can only claim fuel tax credits using the forms we provide.

We cannot accept photocopies or faxes of the forms because they are automatically

scanned by equipment that requires the original form.

Your claim form must be signed by you or a person authorised to act on your behalf.

If you need a new claim form, [phone us](#).

Send your completed claim form to us at:

Australian Taxation Office
Locked Bag 6678
ALBURY NSW 2640

Making adjustments and correcting errors

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Claiming/Making-adjustments-and-correcting-errors/>
- Last modified: 03 Apr 2017
- QC 44543

If you have made an error, such as a calculation error, or need to make an adjustment on a submitted claim form, you can write to us.

An adjustment needs to be made if the quantity of fuel you claimed fuel tax credits for, later changed. For example, you:

- used fuel for a different purpose than originally intended which changed your entitlement
- used less fuel for an eligible use than originally intended
- claimed for fuel and it was later lost, stolen or otherwise disposed of – decreasing your fuel tax credit entitlement.

If your adjustment reduces the quantity of fuel, you must:

- end your return period within 90 days of becoming aware of the adjustment
- lodge that claim with us within 21 days of the end of the return period.

Next step:

- Write to us at:
 - Australian Taxation Office
PO Box 3007
PENRITH NSW 2740

Your letter must be signed by you or a person authorised to act on your behalf and must contain:

- your name and contact details
- your excise identification number (EIN), tax file number (TFN) or Australian business number (ABN)
- the start and end date for the return period
- For adjustments, include:
 - the quantity of eligible litres (or kilograms) for each fuel type and activity before the adjustment
 - the quantity of the adjustment in litres (or kilograms) for each fuel type and activity for the period.
- For errors, include:
 - the fuel type and activity that the error occurred with
 - the quantity of eligible litres (or kilograms)
 - the reason for the error.

You may incur a penalty if you claim more fuel tax credits than you are entitled to.

You may also incur a general interest charge (GIC) if you have:

- made an adjustment that decreases the amount of fuel tax credits you are eligible to claim and you became aware of the need for the adjustment in an earlier period or
- made an error.

If you receive an overpayment of fuel tax credits, the overpaid amount should be treated as tax that is due. This means that you must repay the overpayment plus any penalties and GIC owing from the date of the overpayment.

If you make a genuine error and let us know, we may adjust any penalties that apply.

Receiving your credits

- <https://www.ato.gov.au/Business/Fuel-schemes/Fuel-tax-credits---non-business/Receiving-your-credits/>
- Last modified: 03 Apr 2017
- QC 44545

We will work out your fuel tax credit amount and pay it into your nominated bank account. We will issue you a notice of assessment advising you of the amount and send you a new claim form.

If you have any other tax debts, or some other Australian Government debts, your fuel tax credits may be offset against them.

Fuel tax credits and your tax return

Fuel tax credits you claimed for fuel you used to generate domestic electricity are not assessable income and you do not need to include them in your tax return.

Fuel tax credits you claimed for fuel your non-profit organisation used to operate emergency vehicles or vessels are assessable income. This means you must include them in your organisation's tax return.

However, this does not apply if you operate a non-profit organisation that is exempt from income tax. Non-profit organisations that are exempt from income tax do not need to lodge tax returns unless specifically asked to.

See also:

- [Income tax returns – Non-profit](#)

Product stewardship for oil program

- <https://www.ato.gov.au/Business/Fuel-schemes/Product-stewardship-for-oil-program/>
- Last modified: 21 Dec 2018
- QC 44551

If you are licensed to manufacture excisable products and recycle oil or use recycled oil in your business, you may be eligible for a benefit under the Product Stewardship for Oil program (PSO).

The PSO is aimed at supporting and encouraging environmentally-sustainable management of used oil.

Under the program, a levy (in the form of excise and customs duty) is collected on all petroleum-based oil or their synthetic equivalents produced in or imported into Australia. This levy is used to provide benefits to recyclers of used oil and users of gazetted oils.

Benefit rates for recyclers vary depending on the extent to which the oil is processed and the end product of the recycling activity.

The program pays a benefit in cents per litre for oil in eight categories:

- categories 1–5 for recycling used oil
- category 8 for using gazetted or eligible oil in a gazetted or eligible use.

There is no benefit payable under categories 6, 7 or 9.

If you are recycling used oil and eligible to claim a PSO benefit, you need to have

an excise manufacturer's licence. You also need to report and pay excise duty on any eligible recycled products.

Find out about:

- [Rates](#)
- [Eligibility](#)
- [Registering](#)
- [Records you need to keep](#)
- [Claiming](#)
- [Receiving your benefit](#)

See also:

- [Recycled fuel and fuel products](#)
- [Excise rates for fuel](#)

Rates

- <https://www.ato.gov.au/Business/Fuel-schemes/Product-stewardship-for-oil-program/Rates/>
- Last modified: 07 Sep 2020
- QC 44554

Each PSO category of recycled oil has a benefit rate. The benefit rates are based on the extent of processing and the end product. The more sophisticated the treatment the higher the benefit rate.

Table 1: Benefit rates from 1 July 2014

Category number	Category description	Benefit rate (cents per litre)
1	Re-refined base oil (for use as a lubricant or a hydraulic or transformer oil) that meets the criteria mentioned in Schedule 1 of the Product Stewardship (Oil) Regulations 2000 ²⁷	50 (see Note 1)
2	Other re-refined base oils (for example, chain bar oil)	10
3	Diesel fuels that comply with the Fuel Standard (Automotive Diesel) Determination 2001	7

4	Diesel extenders: <ul style="list-style-type: none"> • that are filtered, de-watered and de-mineralised, and • that, if combined with diesel fuels, would produce a combined fuel that complies with the Fuel Standard (Automotive Diesel) Determination 2001 	5
5	High grade industrial burner oils (filtered, de-watered and de-mineralised)	5
6	Low grade industrial burner oils (filtered and de-watered).	3 (see Note2)
7	Industrial process oils and lubricants, including hydraulic and transformer oils (re-processed or filtered, but not re-refined)	0 (see Note 3)
8	Gazetted oil consumed in Australia for a gazetted use	8.5

Notes:

1. An additional amount of 12 cents per litre of product stewardship (oil) benefit is payable in respect of Category 1 re-refined base oil where the entitlement to the benefit arises between 1 July 2020 and 31 December 2020.
2. From 23 April 2013 there is no benefit payable under category 6 (low grade industrial burner oils) as a result of a decision handed down by the Administrative Appeals Tribunal in 2013 (Cooper Bros Holdings Pty Ltd trading as Triple R Waste Management v Commissioner of Taxation).
3. The benefit amount for category 7 oil is nil. The reason industrial process oils and lubricants (including hydraulic and transformer oils) that are reprocessed or filtered but not re-refined are included in category 7 is to ensure they are not captured under another category. The result being that excise paid oils that are used and then cleaned but not re-refined and then re-used for the same use don't attract additional excise duty and don't create a PSO benefit.

Table 2: Closed category

Category number	Category description	Benefit rate (cents per litre)
9	Category 9 closed on 30 June 2006. Lodgment of claims for this category closed on 30 June 2009.	N/A

Eligibility

- <https://www.ato.gov.au/Business/Fuel-schemes/Product-stewardship-for-oil-program/Eligibility/>
- Last modified: 07 Sep 2020
- QC 44561

Certain requirements must be met for each category before you can claim a benefit under the product stewardship for oil (PSO) program.

Find out about:

- [Category 1](#)
- [Category 2](#)
- [Categories 3-5](#)
- [Category 6](#)
- [Category 7](#)
- [Category 8](#)

Category 1

An additional amount of 12 cents per litre of product stewardship (oil) benefit is payable in respect of Category 1 re-refined base oil where the entitlement to the benefit arises between 1 July 2020 and 31 December 2020. To claim the PSO benefit for category 1 you must:

- be registered for PSO
- be licensed to manufacture excisable products
- comply with relevant Australian, state or territory legislation relating to oil recycling operations or enterprises
- have recycled the oil you are claiming for, and have either
 - sold the recycled oil to another entity and it is not to undergo further recycling before being sold to the end user, or
 - used the recycled oil in your business operations.

In addition to the above, the recycled oil needs to be suitable for use as a lubricant, hydraulic or transformer oil but does not need to actually be used or sold for use in this manner.

To determine if recycled oil is suitable for use as a lubricant, hydraulic or transformer oil it must meet both of the following:

- [definition of a re-refined base oil](#)^{EQ} – which requires the used oil to be restored to the condition of a base oil by either thin film evaporation, or vacuum distillation; followed by either solvent extraction or hydrofinishing
- [quality criteria](#)^{EQ} in Schedule 1 of the *Product Stewardship (Oil) Regulations 2000 (Regulations)*.

You can also use an alternative process approved by the Minister for the

Environment. This process should be similar in purpose and effect to the processes mentioned above.

You should submit your alternative process in writing to the Minister for the Environment for approval.

See also:

- [Used oil recycling](#)²⁷ – on the website of the Department of Agriculture, Water and the Environment

Sample testing for category 1

To meet the quality criteria for category 1 claims, an independent laboratory must test an oil sample against the criteria given in Schedule 1 of the Regulations.

Test results must be submitted with the first claim and at intervals of no more than six months while the benefit is being claimed.

Recyclers making claims under PSO category 1 must submit the following statements from the laboratories involved in sampling and testing:

- a statement from independent laboratory taking samples
- if a different entity, a statement from independent laboratory undertaking testing of the samples.

Independent laboratory means a laboratory that:

- is independent of the person making the claim for PSO benefit
- operates at arm's length from the person, and
- has appropriate facilities, resources and expertise to conduct the necessary tests.

Statement from independent laboratory taking samples

Sample takers may provide any form of statement that includes words to the effect of:

- the sample is representative of a production run of the 're-refined base oil', and
- the sample taker is satisfied that the sample was not tampered with after it was collected and before it was dispatched to the laboratory undertaking testing.

Statement from independent laboratory undertaking testing of samples

Laboratories may provide any form of statement with words to the effect that the sample was not tampered with after receipt by the laboratory and before testing.

The statement must be signed and dated by an authorised representative of the independent laboratory, who must also clearly print their name, position and organisation on the statement.

See also:

- [Schedule 1](#)² of the *Product Stewardship (Oil) Regulations 2000*
- [ATO ID 2008/84](#) *PSO: accredited laboratory and appropriate facilities, resources and expertise*
- [ATO ID 2008/85](#) *PSO: non accredited laboratory and appropriate facilities, resources and expertise*
- [ATO ID 2008/74](#) *PSO: complying with relevant Commonwealth, State and Territory legislation*
- [ATO ID 2014/35](#) *PSO: entitlement for a PSO benefit under category 1 where re-refined base oil is not used or sold for use as a lubricant or a hydraulic or transformer oil.*

Category 2

To claim PSO benefits for category 2, you must:

- be registered for PSO
- be licensed to manufacture excisable products
- comply with relevant Australian, state or territory legislation for oil recycling operations or enterprises
- have recycled the oil you are claiming for, and have either
 - sold the recycled oil to another entity and it is not to undergo further recycling before being sold to the end user
 - used the recycled oil in your business operations.

For category 2 benefits, the recycled oil must meet the [definition of a re-refined base oil](#)².

This requires the used oil to be restored to the condition of a base oil by thin film evaporation, or vacuum distillation; followed by either solvent extraction or hydrofinishing.

Alternatively, you can use a process approved by the Minister for the Environment. This process should be similar in purpose and effect to the processes mentioned above.

You should submit your alternative process in writing to the Minister for the Environment for approval.

There is no requirement under category 2 for the re-refined base oil to be suitable for use as a lubricant, hydraulic or transformer oil or to meet the requirements of Schedule 1 of the Regulations.

See also:

- [ATO ID 2008/74](#) *PSO: complying with relevant Commonwealth, State and Territory legislation*

Categories 3–5

To claim any of the PSO benefits for categories 3, 4 or 5, you must:

- be registered for PSO
- be licensed to manufacture excisable products
- comply with relevant Australian, state or territory legislation relating to oil recycling operations or enterprises
- have recycled the oil you are claiming for, and have either
 - sold the recycled oil to another entity and it is not to undergo further recycling before being sold to the end user, or
 - used the recycled oil in your business operations.

In addition, for each of those categories the following requirements must be satisfied:

- Category 3 – recycled oil must comply with the *Fuel Standard (Automotive Diesel) Determination 2001*
- Category 4 – recycled oil must be filtered, dewatered and demineralised and if combined with diesel the resulting blend must comply with the *Fuel Standard (Automotive Diesel) Determination 2001*
- Category 5 – recycled oil must be filtered, dewatered and demineralised and be suitable for use as a high-grade industrial burner oil. Note: the recycled oil is not required to be used or sold for use as a high-grade industrial burner fuel.

See also:

- [Fuel Standard \(Automotive Diesel\) Determination 2001](#)¹³
- [ATO ID 2008/48 Product Stewardship for Oil Scheme: de-mineralisation](#)
- [ATO ID 2008/38 PSO: entitlement for a PSO benefit where category 5 oil is not used as a burner fuel](#)
- [ATO ID 2008/74 PSO: complying with relevant Commonwealth, State and Territory legislation.](#)

Category 6

There is no benefit payable under category 6 as a result of a decision handed down by the Administrative Appeals Tribunal in 2013.

See also:

- [Cooper Bros Holding Decision Impact Statement](#)

Category 7

You can claim for category 7 but the benefit amount is nil.

See also:

- [Rates](#)

Category 8

You must be registered to claim PSO benefits for category 8.

It is not the intent of the PSO program to capture oils that are incorporated into products or end-uses that do not produce a recyclable waste oil stream and present a low risk to the environment.

As a result, if you use gazetted (eligible) oil in a gazetted (eligible) use in Australia, you may be able to claim a category 8 benefit. However, there is no entitlement to a PSO benefit under category 8 to the person who uses the resulting product after the oil has been incorporated into it.

Gazetted oils generally:

- can't be recycled, and
- are considered a low risk to the environment.

Gazetted oils must be declared by the Minister and are listed in the *Product Stewardship (Oil) Declaration 2003* (see Table 2).

If you're unsure whether you have purchased gazetted oil you should contact your supplier for information on its specifications and composition.

Table 2: Gazetted oils and uses

Gazetted oil	Gazetted use
Naphthenic process oil	Incorporated in: <ul style="list-style-type: none"> • a de-dusting composition for insulating material • a de-watering flocculant composition • a mould release composition • an adhesive • an ammonium nitrate fuel oil explosive • an ink, varnish or resin for printing • a paint de-foamer • a rock drilling composition, or • a rubber compound
Paraffinic process oil	Incorporated in: <ul style="list-style-type: none"> • a de-dusting composition for insulating material • a de-watering flocculant composition • a mould release composition • an adhesive • an agricultural spray • an anti-bloat composition • an ammonium nitrate fuel oil explosive • an ink, varnish or resin for printing • a personal care product • a rock drilling composition, or

	<ul style="list-style-type: none"> • a rubber compound
Paraffinic (C14-17) process oil	Incorporated in a medium chain chlorinated hydrocarbon by a chlorination process
Petroleum jelly	Incorporated in an ink, varnish or resin for printing
Polyisobutylene succinic anhydride (PIBSA)	Incorporated in an explosive composition
Vegetable-derived polyethers	Incorporated in a textile fibre lubricant
White mineral oil	Incorporated in a personal care product

See also:

- [Product Stewardship \(Oil\) Declaration 2003^{EQ}](#) (see Table 2)

Registering

- <https://www.ato.gov.au/Business/Fuel-schemes/Product-stewardship-for-oil-program/Registering/>
- Last modified: 21 Dec 2018
- QC 44555

You must register for PSO before you claim the benefit. However, registering is not confirmation that you are entitled to claim.

To register for PSO, complete a [registration application](#) – *Product stewardship for oil program* (NAT 3266).

If you need help with your application, [phone us](#).

If your business changes or ceases, you should cancel your registration.

- [Cancelling your registration](#)

Records you need to keep

- <https://www.ato.gov.au/Business/Fuel-schemes/Product-stewardship-for-oil-program/Records-you-need-to-keep/>
- Last modified: 03 Apr 2017
- QC 44556

You need to keep accurate and complete records to support your PSO claim as we may call on you to substantiate your claim up to five years after you lodge. Penalties may apply if you don't have the correct records to substantiate your claim.

Category 1–7 records

Your records for claims under categories 1–7 need to contain information about:

- goods used in the recycling process
- the process of recycling
- the quantity of recycled oil
- loss or wastage
- storage of the goods
- sale, use or disposal of the goods
- your knowledge that the oil is not to undergo further recycling
- how you worked out your claim.

Additional records required for category 1

You must keep copies of the laboratory test results and supporting documents, including statements from independent laboratories, for five years. They must be supplied to us both:

- with the first claim for benefit
- at intervals of no more than 6 months while the benefit is being claimed.

Category 8 records

Records to substantiate your claim for a benefit under category 8 should include:

- the quantity and type of oil purchased
- the quantity of oil consumed
- loss or wastage of the goods
- how the oil was consumed.

Claiming

- <https://www.ato.gov.au/Business/Fuel-schemes/Product-stewardship-for-oil-program/Claiming/>
- Last modified: 22 Apr 2021
- QC 44557

To claim a product stewardship for oil (PSO) benefit you must be:


- [eligible](#)
- [registered](#)

Lodging your claim

Use this form if you are eligible to claim a product stewardship for oil benefit.

You can lodge your claim within three years after the start of your claim period. The claim period is the timeframe you specify in Question 2 on the form.

For example, if your claim period is from 1 January 2020 to 31 January 2020, you must lodge your claim before 1 January 2023.

Download a [Product stewardship for oil program claim form \(NAT 3319, PDF, 646KB\)](#) 

Amending your claim

You may amend a claim you have previously made. Your amendment request must be made within two years of the end of the claim period or such further period as the Commissioner of Taxation allows.

For example, if you lodged your claim on 1 February 2019 and your claim period was from 1 January 2019 to 31 January 2019, you have until 31 January 2021 to lodge a request for an amended assessment.

Download a [Request to amend a claim form \(NAT 4303, PDF, 212KB\)](#) 

Lodging your form

You can lodge your form online using [Online services for business](#)^{external}. Follow these steps:

1. Fill in the claim or amendment form.
2. Save the completed form as a PDF to your system.
3. Log into [Online services for business](#)^{external}
4. Select Communication and Secure mail.
5. Create a New message.
6. Select View more topics from the topic list, then Excise then select Product Stewardship for Oil (PSO) claim.
7. Complete all mandatory fields and attach the claim or amendment form.
8. Complete the declaration then select send.

You will receive a receipt number once you've lodged your application.

Tracking progress of your claim

You can track progress of your application using Online services for business by going to Communication and then 'Your dealings'

See also:

- [Product stewardship for oil program](#)

Receiving your benefit

- <https://www.ato.gov.au/Business/Fuel-schemes/Product-stewardship-for-oil-program/Receiving-your-benefit/>
- Last modified: 03 Apr 2017
- QC 44558

We pay your benefit into the account you nominate on your claim. We may offset your benefit against any existing tax debts.

Your claim assessment

We will send you a claim assessment when your claim has been processed. The claim assessment advises you of the amount of benefit you are entitled to, even if the assessment is nil. It also shows any adjustments made. If you disagree with the claim assessment, you can contact us to discuss the claim. If you are still not satisfied with the assessment you can lodge an objection.

Tax on your benefit

You must include your benefit amount in your income tax return as it is assessable income. However it is not subject to GST or pay as you go (PAYG) instalment income. You don't have to include it in your BAS, but you can voluntarily include it at label T1 if you want to.

Overpayments

If you incur a debt as a result of an overpayment of the benefit it must be repaid. If you have not paid by the required time, you are liable to pay a general interest charge on the unpaid amount.

See also:

- [How to object to a decision](#)

Cleaner fuels grants scheme

- <https://www.ato.gov.au/Business/Fuel-schemes/Cleaner-fuels-grants-scheme/>
- Last modified: 20 Aug 2018
- QC 44559

The cleaner fuels grants scheme closed on 1 July 2015.

This scheme provided a fuel grant for businesses manufacturing or importing cleaner fuels, including biodiesel, renewable diesel and certain blends containing biodiesel. It offset the excise or customs duty payable on biodiesel or renewable diesel, reducing the effective duty to nil.

Claims for this grant closed on 30 June 2016.

Amendments to any claims made closed on 30 June 2017.

Records must still be maintained for five years after you make a claim.

See also:

- [Keeping records for cleaner fuel grant claims](#)

Cancelling your registration

- <https://www.ato.gov.au/Business/Fuel-schemes/Cancelling-your-registration/>
- Last modified: 12 Apr 2021
- QC 44567

If your circumstances change and you are no longer eligible to claim fuel tax credits, you should cancel your fuel tax registration.

Find out about:

- [Fuel tax credits – business](#)
- [Fuel tax credits – non-business](#)
- [Product stewardship for oil](#)

Fuel tax credits – business

You can cancel your registration for fuel tax credits:

- online using [Online services for business](#):
 - Select Profile, and then Tax registrations
 - find Fuel tax credit in your list of current registrations and select Cancel
 - complete all mandatory fields, then sign the Declaration by ticking the box and selecting submit.
- through your registered tax and BAS agent

- by phone
- by lodging a form.

Next step:

- [How to cancel your registration for fuel tax credits](#)

Fuel tax credits – non-business

You should contact us to cancel your registration if you are no longer eligible to:

- claim fuel tax credits for fuel used to generate electricity for domestic purposes
- operate an emergency vehicle or vessel (non-profit organisations).

Next step:

- [Phone us](#)

Product stewardship for oil

If you are no longer eligible to claim a product stewardship for oil (PSO) benefit, you should contact us to cancel your registration.

We may also cancel your registration if you have not made a claim during a 13-month period. We will notify you in writing if we do this.

Next step:

- [Phone us](#)

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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