



Fuel tax credits rates and eligible fuels - updated 1 January 2009

Refer to this table to find out how much you can claim. The rate varies according to the fuel you have used and the activity in which you used it.

TABLE: Fuel tax credits – what you can claim in cents per litre

Activity/business use	Eligible fuel	From 1 July 2006	From 1 July 2008	From 1 January 2009
In a vehicle greater than 4.5 tonne GVM travelling on a public road (diesel vehicles acquired before 1 July 2006 can equal 4.5 tonne GVM).	All taxable fuels – for example, diesel and petrol.	18.51*	18.51*	17.143*
Emergency vehicles greater than 4.5 tonne GVM travelling on a public road (diesel vehicles acquired before 1 July 2006 can equal 4.5 tonne GVM).	All taxable fuels – for example, diesel and petrol.	18.51*	18.51*	17.143*
Specified activities eligible since 1 July 2006 in: <ul style="list-style-type: none"> ■ agriculture ■ fishing ■ forestry ■ mining ■ marine transport ■ rail transport, and ■ nursing and medical. 	Diesel and fuel oil	38.143	38.143	38.143
	All taxable fuels including petrol. Petrol has only been eligible since 1 July 2008.	Nil	38.143	38.143
Burner applications	All taxable fuels – for example, diesel, petrol, heating oil, kerosene and fuel oil.	38.143	38.143	38.143
Non-fuel uses such as: <ul style="list-style-type: none"> ■ fuel you use directly as a mould release, and ■ fuel you use as an ingredient in the manufacture of products. 	All taxable fuels – for example, kerosene, fuel oil, toluene, mineral turpentine and white spirit.	38.143	38.143	38.143
Packaging fuels in containers of 20 litres or less for non-internal combustion engine use.	Mineral turpentine, white spirit, kerosene and certain other fuels.	38.143	38.143	38.143
Supply of fuel for domestic heating.	Heating oil and kerosene	38.143	38.143	38.143
Electricity generation by a commercial generation plant, a stationary generator or a portable generator.	All taxable fuels – for example, diesel, petrol, heating oil, kerosene, and fuel oil.	38.143	38.143	38.143
Emergency vessels	Diesel and fuel oil.	38.143	38.143	38.143

	All taxable fuels including petrol. Petrol has only been eligible since 1 July 2008.	Nil	38.143	38.143
All other activities, machinery, plant and equipment are eligible from 1 July 2008. Examples of activities are: <ul style="list-style-type: none"> ■ construction ■ manufacturing ■ wholesale/retail ■ property management, and ■ landscaping. 	All taxable fuels – for example, diesel and petrol.	Nil	19.0715**	19.0715**

* This rate accounts for the road user charge, which is subject to change.

**The rate of 19.0715 cents per litre is 50% of the full rate of 38.143 cents per litre. The full rate will apply to all these activities from 1 July 2012.



Fuel is taxable fuel if excise or customs duty is required to be paid on it.

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