

Fuel tax credits for business

Provides information about who can receive
fuel tax credits and how to claim them



Fuel tax credit rates vary, so check you are using the correct rate to work out your credit by:

- visiting our website at www.ato.gov.au/fuelschemes
– ‘Fuel tax credits – for GST registered businesses’ – then select ‘Overview’ – ‘Fuel tax credit rates and eligible fuels’
- phoning us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.



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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 in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

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If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at www.ato.gov.au or contact us.

This publication was current at **December 2011**.

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ABOUT THIS GUIDE

This guide provides businesses that use fuel with the information you need about fuel tax credits. It will:

- help you assess if you are eligible
- give you an introduction to fuel tax credits
- give more detailed information about eligibility for fuel tax credits
- show you how to work out which fuel tax credit rates apply to your business activities
- explain how to register, if you have not already
- explain what records you must keep
- show you how to work out how much you can claim
- describe how to claim your credits.

Throughout this guide, you will find important notes giving you key information. Look for the 🟡 symbol.

You will also find 'more information' boxes (look for the ➤ symbol) that will show any further steps you may need to take or supplementary information you may want to refer to.

We often refer to NAT numbers, which can be used to search for publications on our website and to order publications that are available in paper format.

➤ For more information about how to access our publications and services, see 'More information' inside the back cover.

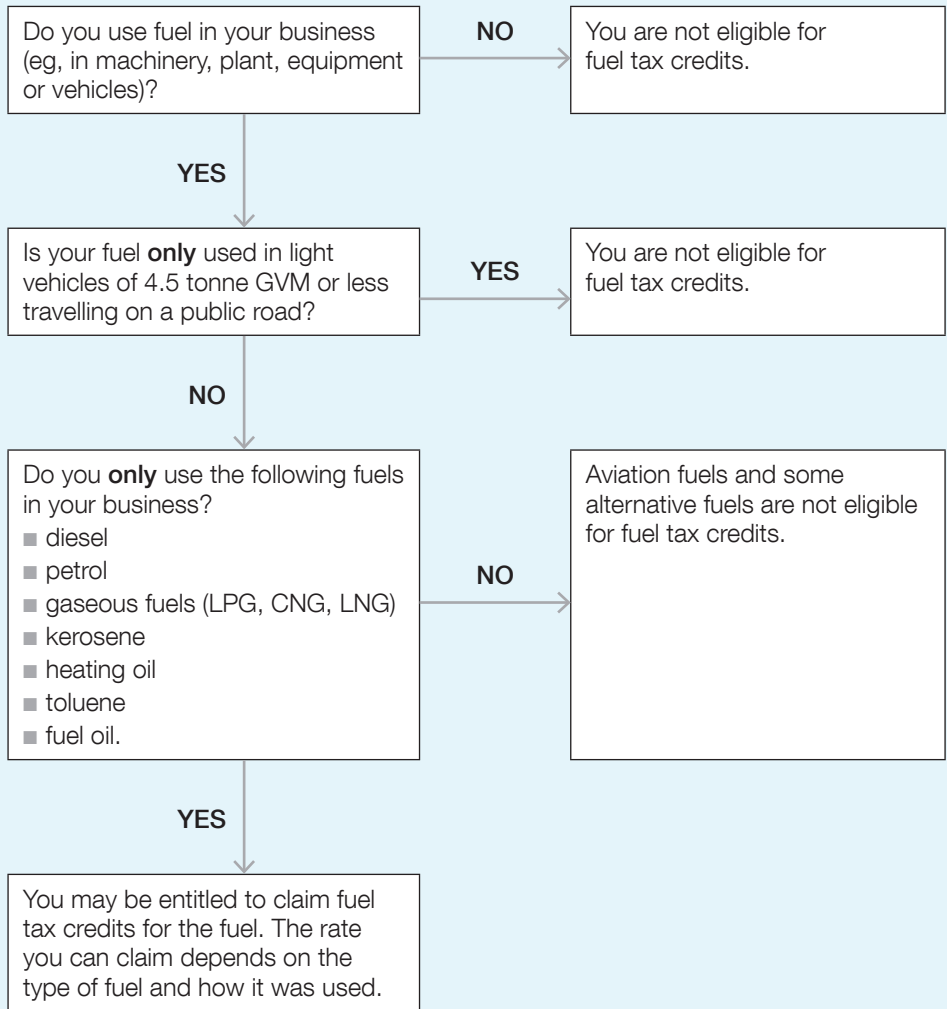
You can also claim fuel tax credits if you are a:

- householder using fuel to generate domestic electricity
- non-profit organisation not registered for goods and services tax (GST) and operating emergency vehicles or vessels.

These activities have separate claiming arrangements.

➤ For more information about claiming fuel tax credits if you are a householder or non-profit organisation, refer to *Fuel tax credits – domestic electricity generation and non-profit emergency vehicles or vessels* (NAT 15621).

CAN YOUR BUSINESS CLAIM FUEL TAX CREDITS?



ABOUT FUEL TAX CREDITS

INTRODUCTION

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

- business activities
- machinery
- plant
- equipment
- heavy vehicles.

The only fuels that are not eligible are:

- aviation fuels
- fuels you use in light vehicles of 4.5 tonne gross vehicle mass (GVM) or less, travelling on a public road
- fuel you acquired but did not use because it was lost, stolen or otherwise disposed of
- some alternative fuels.

➤ For more information about eligible activities, see 'Activities you can claim for' on page 7.

You must be registered for both GST and fuel tax credits before you can make a claim. You claim fuel tax credits on your business activity statement (BAS).

➤ For more information about registering for fuel tax credits, see 'Registering' on page 23.

MOST BUSINESSES CAN CLAIM

Fuel tax credits were introduced on 1 July 2006 for fuel used in heavy vehicles and in a range of other business activities. Eligibility was expanded on 1 July 2008 as part of a gradual implementation, up to 1 July 2012, to include taxable fuels used in other business activities, machinery, plant and equipment.

⚠ From 1 December 2011, excise or customs duty will apply to gaseous fuels – that is, liquefied petroleum gas (LPG), liquefied natural gas (LNG) and compressed natural gas (CNG) – used for transport purposes in most instances. There will also be circumstances where excise duty is paid on gaseous fuels that are used for non-transport use.

As a result of these changes, if you acquire, manufacture or import duty paid gaseous fuels for use in eligible business activities, you may be entitled to claim fuel tax credits from 1 December 2011.

Most businesses can claim fuel tax credits – it is just the rate that varies, depending on what fuel you use and your business activities.

➤ For more information about:

- rates and eligible fuels, see pages 5–6
- eligible activities, see pages 10–22.

RATES AND ELIGIBLE FUELS AT A GLANCE

Use the following two tables to find out how much you can claim. The rate varies based on the fuel you have used and the activity you used it in. The rates shown in table 1 are from 1 July 2010.

! You cannot claim fuel tax credits for fuel used in a vehicle less than 4.5 tonne GVM travelling on a public road.

➤ For information about rates between 1 July 2006 and 30 June 2010:

- visit our website at www.ato.gov.au/fuelschemes
- phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

TABLE 1: Fuel tax credit rates for taxable fuels (excluding gaseous fuels) – what you can claim in cents per litre

Activity/business use	Eligible fuel (excluding gaseous fuels)	From 1 July 2010	From 1 July 2011
1 In a vehicle (including 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.	Taxable fuels – eg, diesel and petrol.	15.543*	15.043*
2 Packaging fuels in containers of 20 litres or less for uses other than in an internal combustion engine.	Mineral turpentine, white spirit, kerosene and certain other fuels.	38.143	38.143
3 Supply of fuel for domestic heating.	Heating oil and kerosene.	38.143	38.143
4 Specified activities eligible since 1 July 2006 in: <ul style="list-style-type: none"> – agriculture – fishing – forestry – mining – marine transport – rail transport – nursing and medical. 	Taxable fuels – eg, diesel, petrol and fuel oil.	38.143	38.143
5 Burner applications	Taxable fuels – eg, diesel, petrol, heating oil, kerosene and fuel oil.	38.143	38.143
6 Non-fuel uses such as fuel you use directly as a mould release or fuel you use as an ingredient in the manufacture of products.	Taxable fuels – eg, kerosene, fuel oil, toluene, mineral turpentine and white spirit.	38.143	38.143
7 Electricity generation by commercial generation plant, a stationary generator or a portable generator.	Taxable fuels – eg, diesel, petrol, heating oil, kerosene and fuel oil.	38.143	38.143
8 Emergency vessels	Taxable fuels – eg, diesel, petrol and fuel oil.	38.143	38.143
9 Machinery, plant and equipment used in all other activities eligible since 1 July 2008. Examples of these activities are: <ul style="list-style-type: none"> – construction – manufacturing – wholesale/retail – property management – landscaping – eg, bobcats, lawn mowers, chainsaws. 	Taxable fuels – eg, diesel and petrol.	19.0715**	19.0715**

NOTES TO TABLE 1

* This rate accounts for the road user charge, which is subject to change. Heavy vehicles (that is, those with a GVM greater than 4.5 tonne) travelling on a public road are entitled to the fuel tax credit rate of 38.143 cents per litre minus the road user charge. From 1 July 2011, the road user charge is 23.1 cents per litre, so the fuel tax credit rate for heavy vehicles is 15.043 cents per litre (38.143 – 23.1 = 15.043).

** 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.

From 1 December 2011, if you use duty paid gaseous fuels in eligible business activities you may be entitled to fuel tax credits. Duty (excise or customs) on LPG is applied on a cents per litre basis. For LNG and CNG it is applied on a cents per kilogram basis.

➔ For more information about claiming fuel tax credits for duty paid gaseous fuels, see 'Gaseous fuels' on page 7.

TABLE 2: Fuel tax credit rates for duty paid gaseous fuels – what you can claim

Activity/business use	Eligible gaseous fuel	From 1 December 2011
In a vehicle (including emergency vehicles) greater than 4.5 tonne gross vehicle mass (GVM) travelling on a public road.	Duty paid LPG, LNG and CNG	0.0*
Supplying fuel in tanks for residential use.	Duty paid LPG	2.5 cents per litre
Packaging fuel for sale in containers of 210kg capacity or less for non-transport use [^] .	Duty paid LPG	2.5 cents per litre
Fuel used for eligible business uses. See items 4–8 in table 1.	Duty paid LPG	2.5 cents per litre
	Duty paid LNG and CNG	5.22 cents per kilogram
Machinery, plant and equipment used in all other eligible business activities. See examples at item 9 in table 1.	Duty paid LPG	2.5 cents per litre
	Duty paid LNG and CNG	5.22 cents per kilogram

NOTES TO TABLE 2

* This rate takes into account the road user charge, which is subject to change and currently exceeds the fuel tax credit rate for gaseous fuels.

[^] Non-transport use means use other than in an internal combustion engine. Use in a forklift (mainly used off-road) is considered a non-transport use.

⚠ You can only claim fuel tax credits for fuel on which duty has been paid and fuel tax credits have not already been claimed. For example, you cannot claim fuel tax credits for duty paid LPG you acquire in a container with a capacity of 210 kilograms or less that is for non-transport use. This is because the packager is entitled to claim the fuel tax credits for this fuel.

To make claims, you must be registered for GST and for fuel tax credits. 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.

ACTIVITIES YOU CAN CLAIM FOR

Once you are registered, you can claim fuel tax credits for fuel you use in:

- vehicles with a gross vehicle mass (GVM) greater than 4.5 tonne travelling on a public road – diesel vehicles you acquired before 1 July 2006 can equal 4.5 tonne GVM
- specified activities eligible since 1 July 2006 in
 - agriculture
 - forestry
 - fishing
 - mining
 - marine and rail transport
 - nursing and medical services
 - electricity generation
 - non-fuel uses
 - burner applications
- all other activities, machinery, plant or equipment eligible since 1 July 2008 that were not previously eligible, including the following activities
 - construction
 - manufacturing
 - wholesale/retail
 - property management
 - landscaping.

ACTIVITIES AND FUELS YOU CANNOT CLAIM FOR

Some activities and fuels are not eligible, including:

- fuels you use in light vehicles with a GVM of 4.5 tonne or less travelling on a public road – for example, a car, small van or taxi
- aviation fuels
- some alternative fuels, such as ethanol or biodiesel, that have already received another grant or subsidy
- fuel you acquired but have not used because it has been lost, stolen or otherwise disposed of.

FUELS THAT ARE ELIGIBLE (INCLUDING GASEOUS FUELS)

You can claim fuel tax credits for any taxable fuel if you acquired, manufactured or imported it to use in carrying on your business.

Fuel is taxable fuel if excise or customs duty is required to be paid on it. Examples of taxable fuels are:

- diesel
- petrol
- kerosene
- heating oil
- toluene
- fuel oil
- liquefied petroleum gas
- liquefied natural gas
- compressed natural gas.

➤ For some business activities, you can only claim for certain fuels, see 'Business activities and fuel tax credit rates' on pages 10–22.

Gaseous fuels

From 1 December 2011, if you use duty paid gaseous fuels in eligible business activities you may be entitled to fuel tax credits. Gaseous fuels are:

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

Excise or customs duty will apply to gaseous fuels used for transport purposes in most instances. There will also be a small number of circumstances where excise duty is paid on gaseous fuels that are used for non-transport use.

! TERMS WE USE

Transport use means when:

- LPG or LNG are used in an internal combustion engine of either a motor vehicle or vessel, either directly or by filling another tank connected to such an engine
- CNG is imported or compressed for use as a fuel in a motor vehicle.

Gaseous fuels used in forklifts mainly used off-road are not considered to be transport use.

Non-transport use means uses other than in an internal combustion engine of a motor vehicle or vessel – for example, residential heating. This also includes fuels used in forklifts mainly used off-road.


The amount of fuel tax credits you can claim for duty paid gaseous fuels will vary because the excise or customs duty rates are based on the energy content for each type of fuel. The rates are being phased in over four years, with final rates in place from 1 July 2015.

Generally, most businesses that use gaseous fuels for non-transport use will not be able to claim fuel tax credits because either:

- no duty has been paid on the fuel as it was supplied for non-transport use
- fuel tax credits have already been claimed for LPG by a business earlier in the supply chain.

When you acquire LPG that is free of duty, your invoice will generally include the following notice:

Not to be used, or supplied, for transport use. Penalties apply.

 Penalties apply if you use or supply LPG that is free of duty for transport use.

EXAMPLE: LPG supplied free of duty

Universal LPG delivers bulk LPG to Outback Mining. Outback Mining uses the LPG to fuel their electricity generator.

Universal LPG does not pay duty on the LPG because it is supplied for non-transport use. Therefore, Outback Mining is not entitled to claim fuel tax credits for their non-transport use.

Packagers and suppliers claim the fuel tax credits for duty paid LPG where they either:

- package it into containers of 210kg capacity or less for non-transport use
- sell it for transfer to tanks for residential use.

EXAMPLE: Fuel tax credits claimed earlier in the supply chain

Gas Tank Ltd acquire bulk duty paid LPG for both transport and non-transport use. They package some of it into small nine kilogram LPG gas bottles, which they sell to a service station. The service station then sells the LPG gas bottles to its customers.

On 24 December 2011, David buys two LPG gas bottles from the service station. He uses one bottle for his barbecue and the other for his patio heater.

Because Gas Tank Ltd packaged the duty paid LPG into containers of 210 kilograms or less for non-transport use, Gas Tank Ltd are entitled to fuel tax credits at the rate of 2.5 cents per litre.

Therefore, David is not entitled to claim fuel tax credits for the LPG gas bottles as they have already been claimed by the packager.


You cannot claim fuel tax credits for duty paid gaseous fuels used in:

- heavy vehicles – those with a gross vehicle mass (GVM) greater than 4.5 tonne – travelling on public roads as the road user charge reduces any fuel tax credit entitlement to nil – see ‘Road transport’ on page 11
- a light vehicle with a GVM of less than 4.5 tonne travelling on a public road – such as a **taxi**, car or small van.

Conversion rates

If you measure LPG in kilograms or CNG in megajoules, standard conversion rates are provided to help you calculate your fuel tax credit entitlement. The rates are:

- 1 kilogram of LPG = 1.885 litres of LPG
- 1 megajoule of CNG = 0.01893 kilograms of CNG.

 You can only use the conversion rate for LPG if you measure the LPG using equipment other than volumetric measurement equipment.

EXAMPLE: LPG conversion

Paul owns a farm that uses LPG to dry his grain. He acquires his LPG by the kilogram. In December 2011, he acquires 4,000 kilograms of duty paid LPG for use in his grain dryer.

He is entitled to fuel tax credits at 2.5 cents per litre for the duty paid LPG. So he can claim his fuel tax credits, Paul converts the 4,000 kilograms of eligible LPG to litres as follows:

$$4,000\text{kg} \times 1.885 = 7,540 \text{ litres of duty paid LPG.}$$

-  For more information about fuel tax credits for gaseous fuels, visit our website at www.ato.gov.au/fuelschemes
- select ‘Fuel tax credits – for GST registered businesses’
 - ‘Overview’ then ‘Fuel tax credits – alternative (gaseous) fuels’.

Fuel blends


You are entitled to fuel tax credits as if the fuel you are using is entirely diesel, if both of the following apply:

- your fuel is a blend of diesel and biodiesel
- it contains 20% or less biodiesel.


You are entitled to fuel tax credits as if the fuel you are using is entirely petrol, if both of the following apply:

- your fuel is a blend of petrol and ethanol
- it contains 10% or less ethanol.

For other blends of two or more fuels, fuel tax credits are calculated using the proportion of each taxable fuel.

-  If you acquired alternative fuel before 1 July 2010, you may also receive an energy grant for the alternative fuel component of the fuel blend under the energy grants credits scheme.

The fuel grant rate for alternative fuels reduced to zero on 1 July 2010. You cannot claim a grant for fuels purchased on or after that date.

-  For more information, refer to ‘Energy grants credits scheme – reduced to zero’ on our website at www.ato.gov.au/fuelschemes

For more information about fuel blends, visit our website at www.ato.gov.au/fuelschemes – ‘Fuel tax credits – for GST registered businesses’ – then select ‘Eligibility’ – ‘Fuel tax credits – fuel blends’.

SELF-ASSESSMENT

You must self-assess your fuel tax credit claims. This means you are responsible for:

- assessing your own eligibility for fuel tax credits
- working out the dollar amount
- keeping records that support your claims.

02

BUSINESS ACTIVITIES AND FUEL TAX CREDIT RATES

The amount of fuel tax credits you are entitled to claim depends on what fuel you use and your business activities. Choose your activity from the list below and see the relevant page to find out how much you can claim:

Road transport (heavy vehicles travelling on a public road)	Page 11
Agriculture	Page 12
Fishing	Page 13
Forestry	Page 14
Mining	Page 15
Marine transport	Page 16
Rail transport	Page 17
Nursing and medical	Page 17
Generating electricity (business or commercial)	Page 18
Non-fuel use, including burner fuel and packaged fuel	Page 18
All other activities	Page 20

PUBLIC AND PRIVATE RULINGS

We have a public ruling program that provides our view on various subjects, such as entitlements for different industries and record keeping requirements. We have public rulings on fuel tax credits for the following activities:

- agriculture – Fuel Tax Ruling FTR 2006/1
- fishing – Fuel Tax Ruling FTR 2006/4
- forestry – Fuel Tax Ruling FTR 2006/3
- mining – Fuel Tax Ruling FTR 2006/2.

We also have public rulings on fuel tax credits covering certain circumstances, such as:

- vehicle and equipment hire arrangements – Fuel Tax Ruling FTR 2009/1
- incidental travel on a public road and the road user charge – Fuel Tax Ruling FTR 2008/1
- the meaning of ‘acquire’, ‘manufacture’ and ‘import’ – Fuel Tax Ruling FTR 2007/1.

If this guide or any related fact sheets or public rulings do not answer your specific questions about your entitlement to fuel tax credits, you can apply to us for a private ruling.

You may need a private ruling

If your circumstances are complex or confusing, you can apply to us for a private ruling that will clarify how fuel tax credits apply to you. Once you have read this guide and any related fact sheets or public rulings, you can apply for a private ruling if you still have a specific question about your entitlement.

You can then rely on this ruling as a statement of how the current law applies to you for your fuel tax credit eligibility. If you choose to do this, we must apply the law to you in the way set out in the ruling. However, if we think the ruling is incorrect and disadvantages you, we can apply the law in a way that is more favourable for you – unless we are prevented from doing so by a time limit imposed by the law.

If it turns out that the ruling does not correctly state how the current law applies to you, you do not have to:

- repay any credit we overpaid you
- pay any penalties or interest for the matters the ruling covers.

You cannot rely on this ruling if either of the following applies:

- you already have a ruling on your activity and you did not tell us about this
- we revise or change this ruling before your activity starts and before the relevant income year or other period starts.



For more information about rulings:

- visit our website at www.ato.gov.au/fuelschemes – ‘Fuel tax credits – for GST registered businesses’ – then select ‘Legislation and rulings’
- refer to *How to apply for a private ruling* (NAT 9188)
- phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday
- write to us at

Australian Taxation Office
PO Box 3001
PENRITH NSW 2740

ROAD TRANSPORT

- ⚠ The fuel tax credit rates for heavy vehicles travelling on a public road are:
- nil for LPG, LNG and CNG – see ‘Road user charge’ below
 - 15.043 cents per litre for all other taxable fuels, such as petrol or diesel.

If your activity is not listed here, it may be eligible under another activity.

Heavy vehicles – those with a gross vehicle mass (GVM) greater than 4.5 tonne – using taxable fuels (such as petrol or diesel) and travelling on a public road are entitled to fuel tax credits. However, the amount of fuel tax credits you can claim is reduced by the road user charge, which is subject to change – see pages 5–6.

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

- it is used in carrying on a business
- it has a GVM greater than 4.5 tonne – diesel vehicles acquired before 1 July 2006 can equal 4.5 tonne GVM
- if it is a diesel vehicle, it meets any one of the environmental criteria – see page 12.

For fuel tax credits, the GVM of a vehicle is the GVM accepted by the authority that registered the vehicle. Trailers cannot be included in the GVM of a rigid vehicle. For prime movers, the GVM is the gross combination mass – that is, the mass of the vehicle and the trailer.

Incidental use

Fuel use includes any incidental use that is integral to operating the vehicle, including parts of a journey where the vehicle is stationary. For example, you can claim for fuel you use to power auxiliary equipment in (or on) the vehicle, such as refrigeration units, cement mixers or garbage compactors. If your vehicle uses more than one type of fuel, such as diesel to power the engine and petrol to power auxiliary equipment, you can claim both fuels.

Incidental use does not include fuel you use in mobile equipment such as mobile cranes, forklifts and bobcats. This type of plant or equipment may be eligible under ‘All other activities’ – see page 20.

Other travel

Trips that are part of normal transport operations (such as trips on private access roads to transport depots, including within transport depots) are eligible for fuel tax credits under the road transport activity.

- For more information, refer to Fuel Tax Ruling FTR 2008/1 *Fuel tax: vehicle’s travel on a public road that is incidental to the vehicle’s main use and the road user charge*, on our website at www.ato.gov.au/fuelschemes

Road user charge

For heavy vehicles (that is, those with a GVM greater than 4.5 tonne) travelling on a public road the amount of fuel tax credits is reduced by the road user charge, which is subject to change.

- ⚠ Duty paid gaseous fuels – that is, LPG, LNG and CNG – used in heavy vehicles travelling on a public road are eligible for fuel tax credits. However, the road user charge currently reduces any fuel tax credit entitlement to nil for these fuels.

You can convert the road user charge rate to cents per kilogram, for LNG and CNG, by multiplying it by 1.333.

EXAMPLE: Road user charge

Jim’s Deliveries operates four 5 tonne diesel trucks. All the fuel Jim acquires for the trucks is used for travelling on public roads.

In May 2011, Jim’s Deliveries acquired 10,000 litres of diesel to use in their trucks. The fuel tax credit rate for heavy vehicles in May 2011 was 15.543 cents per litre (that is, 38.143 cents per litre less the road user charge of 22.6 cents per litre).

When lodging his monthly BAS for May 2011, Jim’s fuel tax credit claim was \$1,554.30. This was worked out by:

- fuel acquired in May 2011 –
10,000 litres × 15.543 cents per litre = \$1,554.30.

On 1 July 2011, the road user charge increased, which meant the fuel tax credit rate for heavy vehicles changed to 15.043 cents per litre.

In July 2011, Jim’s Deliveries acquired another 10,000 litres of diesel. When lodging his monthly BAS for July 2011, Jim’s fuel tax credit claim was \$1,504.30. This was worked out by:

- fuel acquired in July 2011 –
10,000 litres × 15.043 cents per litre = \$1,504.30.

➤ For the current and previous years' rates for a vehicle with a GVM greater than 4.5 tonne travelling on a public road:

- refer to *Fuel tax credits rates and eligible fuels* (NAT 71563) on our website at www.ato.gov.au/fuelschemes
- phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Environmental criteria for heavy diesel vehicles manufactured before 1 January 1996

If you use a heavy diesel vehicle on a public road and your vehicle is manufactured before 1 January 1996, you must meet one of the environmental criteria to claim fuel tax credits. If you use farm vehicles mainly on an agricultural property to carry on a primary production business, you do not have to meet any of these criteria.

To meet the environmental criteria you only need to answer 'yes' to one of the following questions about your diesel vehicle:

- Do you service your vehicle in line with a maintenance schedule endorsed by the Transport Secretary?
- Have you registered your vehicle in an audited maintenance program accredited by the Transport Secretary?
- Has your vehicle passed the 'DT80' test – that is, the Australian Transport Council's in-service emission standard for diesel vehicles?
- Is your vehicle retrofitted with an engine manufactured after 1 January 1996 that meets the Australian emissions standards applying after that date?

➤ For more information about the environmental criteria for heavy diesel vehicles, refer to:

- *Fuel tax credit for heavy diesel vehicles: Guidelines for satisfying environmental criteria* (DOTARS/050054) on the Department of Infrastructure and Transport website at www.infrastructure.gov.au
- *Environmental criteria for fuel tax credits – FAQs* (NAT 72739) on our website at www.ato.gov.au/fuelschemes

AGRICULTURE

⚠ The fuel tax credit rates from 1 December 2011 for the following activities are:

- 2.5 cents per litre for duty paid LPG
- 5.22 cents per kilogram for duty paid LNG and CNG
- 38.143 cents per litre for all other taxable fuels.

If your activity is not listed here, it may be eligible under another activity, such as 'All other activities' (see page 20).

You can claim fuel tax credits for taxable fuel (for example, diesel, petrol or duty paid gaseous fuels) you use in an agricultural activity if the purpose of your business is to obtain produce for sale (or it directly supports such a business), including:

- cultivating or gathering in crops
- cultivating the soil
- rearing livestock¹
- viticulture, horticulture, pasturage or apiculture
- transporting livestock¹ other than on a public road² – for example, moving for agistment
- hunting and trapping
- removing waste from an agricultural activity.

The following activities are also eligible if they are carried out on an agricultural property:

- drilling bores
- building or maintaining firebreaks
- fencing
- frost abatement
- controlling weeds, pests or disease
- building or maintaining sheds, pens, silos, silage pits, dams, water tanks, troughs, channels, irrigation systems and drainage systems
- planting and tending trees not intended for felling
- constructing earthworks, including dams, levee banks, windbreaks, contour banking and levelling or grading land
- conserving soil and water
- milking, shearing and mustering stock
- breeding animals for working the land, such as draught horses
- breeding animals for livestock activities, such as stockhorses or working dogs
- baling hay on the agricultural property where the hay was cut³
- service, maintenance and repairing business vehicles or equipment
- storing or packing produce

1 For the purposes of fuel tax credits, livestock includes any animal raised to produce food, fibres, skins, fur or feathers or for use in farming the land.

2 Transporting livestock on a public road may be eligible under the road transport activity – see page 11

3 If the hay is baled on the agricultural property where it was grown, it does not matter who actually performs the baling.

- preventing produce deterioration
- disposing of waste from an agricultural activity.

The following activities are also eligible for fuel tax credits at the full rate if they are carried out on, or adjacent to, an agricultural property:

- pumping and supplying water solely for use in agriculture
- building or maintaining firebreaks
- fire fighting.

EXAMPLE: Agriculture

Siena uses a diesel-powered tractor to cart materials around her vineyard. The fuel she uses for this activity is eligible for fuel tax credits at the rate of 38.143 cents per litre.

Siena also uses a petrol-fuelled ride-on mower and whipper-snipper to maintain her vineyard. From 1 July 2008, Siena can claim fuel tax credits at 38.143 cents per litre for the fuel she uses in this equipment.

➤ For more information and a comprehensive list of agricultural activities:

- refer to the Fuel Tax Ruling FTR 2006/1 about agriculture on our website at www.ato.gov.au/fuelschemes
- phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

FISHING

⚠ The fuel tax credit rates from 1 December 2011 for the following activities are:

- 2.5 cents per litre for duty paid LPG
- 5.22 cents per kilogram for duty paid LNG and CNG
- 38.143 cents per litre for all other taxable fuels.

If your activity is not listed here, it may be eligible under another activity, such as 'All other activities' (see page 20).

If you are undertaking commercial fishing operations, you can claim for taxable fuel (for example, diesel, petrol or duty paid gaseous fuels) you use for any of the following activities, if these activities are not connected with sport, recreation or tourism:

- taking, catching, capturing of fish⁴
- processing fish on board vessels
- fish farming
- constructing ponds and tanks or other structures to contain fish to be farmed, as long as this is done by the fish farmer or a contractor or subcontractor to the farmer
- pearling
- operating a dedicated mother vessel in connection with eligible fishing operations
- sailing a vessel to or from a port for the purpose of refitting or repairing the vessel or its equipment
- undertaking trials connected with the repair or refit.

⁴ For the purposes of fuel tax credits, fish means freshwater and saltwater fish, and includes crustaceans, molluscs and any other living resource sourced from the sea or fresh water.

EXAMPLE: Fishing

Boris is a commercial fisherman and he owns five petrol-driven vessels for off-shore fishing. From 1 July 2008, Boris can claim fuel tax credits at 38.143 cents per litre for the petrol he uses in his fishing business.

He also uses a petrol-driven forklift to load his fish onto trucks for delivery to the local fish markets. From 1 July 2008, Boris can claim fuel tax credits at 19.0715 cents per litre for the petrol he uses in the forklift.

- For more information about the eligibility of fishing activities:
- refer to Fuel Tax Ruling FTR 2006/4 about fishing on our website at www.ato.gov.au/fuelschemes
 - phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

FORESTRY

⚠ The fuel tax credit rates from 1 December 2011 for the following activities are:

- 2.5 cents per litre for duty paid LPG
- 5.22 cents per kilogram for duty paid LNG and CNG
- 38.143 cents per litre for all other taxable fuels.

If your activity is not listed here, it may be eligible under another activity, such as 'All other activities' (see page 20).

If you are undertaking commercial forestry operations, you can claim for taxable fuel (for example, diesel, petrol or duty paid gaseous fuels) you use for any of the following activities:

- planting or tending trees in a forest or plantation that is intended for felling
- felling or thinning trees in a forest or plantation
- transporting, milling or processing trees in the forest or plantation in which they were felled – if the transport is not on a public road
- transporting timber to a sawmill or chip mill that is outside the forest or plantation but inside Australia – if the transport is not on a public road
- milling timber at a sawmill or chip mill outside the forest or plantation
- constructing and maintaining roads in a forest or plantation, if the roads are integral to eligible forestry activities – this does not include quarrying activities or transporting any materials you use for road building.

EXAMPLE: Forestry

Forest First Pty Ltd claims fuel tax credits at 38.143 cents per litre for the diesel they use in machinery constructing forestry roads.

They also use petrol in machinery for constructing forestry roads. From 1 July 2008, they can claim fuel tax credits at 38.143 cents per litre for the fuel they use in this machinery.

- For more information and a comprehensive list of forestry activities:
- refer to Fuel Tax Ruling FTR 2006/3 about forestry on our website at www.ato.gov.au/fuelschemes
 - phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

MINING

! The fuel tax credit rates from 1 December 2011 for the following activities are:

- 2.5 cents per litre for duty paid LPG
- 5.22 cents per kilogram for duty paid LNG and CNG
- 38.143 cents per litre for all other taxable fuels.

If your activity is not listed here, it may be eligible under another activity, such as 'All other activities' (see page 20).

If you are undertaking mining operations, you can claim for taxable fuel (for example, diesel, petrol or duty paid gaseous fuels) you use for any of the following activities:

- exploring and prospecting for minerals⁵
- removing overburden or preparing a site for mining
- recovering minerals⁵
- beneficiation of minerals⁵ or ores – for example, production of bauxite into alumina
- rehabilitation of a place affected by a mining operation
- removing mining waste from a mine site.

The following activities may be eligible if they occur at a place where a mining operation is carried out:

- searching for ground water solely for use in a mining operation
- pumping or supply of water solely for use in a mining operation – this activity may also be eligible if the water is sourced from a place adjacent to the place where the mining operation occurs
- certain construction activities – for example, constructing private access roads, buildings, tailing dams and other dams for use in a mining activity
- disposal of waste from a mining activity
- servicing, maintenance or repair of vehicles, plant and equipment you use in a mining transport operation
- servicing, maintenance or repair of a transport network you use solely in a mining transport operation
- using a vehicle with a GVM of 3.5 tonne or less providing the vehicle has been extensively modified for use underground and is used underground⁶
- sundry mining activities, as specified in the public ruling.

⁵ The following substances are not 'minerals' for the purposes of fuel tax credits: sand, sandstone, soil, slate, clay (other than bentonite or kaolin), basalt, granite, gravel, water or limestone (other than agricultural use limestone).

From 1 July 2008, you can claim fuel tax credits at 19.0715 cents per litre for mining a substance that is not defined as a 'mineral'.

⁶ You can claim fuel tax credits at 38.143 cents per litre for taxable fuel (for example, diesel or petrol) you use in forklifts, front-end loaders, tractors or similar vehicles, providing you use these vehicles for mining activities.

EXAMPLE: Mining

The Acme Salt Company has been claiming fuel tax credits at 38.143 cents per litre for diesel used in salt production up to the point where the salt is stockpiled – that is, before it is loaded onto ships by a conveyor belt.

The company can also claim fuel tax credits at 19.0715 cents per litre for diesel acquired for use in the equipment loading the salt from the stockpile to the conveyor belt. From 1 July 2008, this activity is eligible under 'All other activities' – see page 20 for more information.

> For more information about fuel tax credits for mining activities:

- refer to Fuel Tax Ruling FTR 2006/2 about mining on our website at www.ato.gov.au/fuelschemes
- phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

MARINE TRANSPORT

! The fuel tax credit rates from 1 December 2011 for the following activities are:

- 2.5 cents per litre for duty paid LPG
- 5.22 cents per kilogram for duty paid LNG and CNG
- 38.143 cents per litre for all other taxable fuels.

If your activity is not listed here, it may be eligible under another activity, such as 'All other activities' (see page 20).

Marine transport includes using vessels in or on fresh or salt water.

You can claim for taxable fuel (for example, diesel, petrol or duty paid gaseous fuels) you use for any of the following activities:

- operating vessels travelling to a place where a transport activity begins and returning when it ends
- using equipment based on the vessel to load, or enabling people to board, the vessel for the purpose of transport
- using equipment based on the vessel to unload, or enabling people to disembark, from the vessel after transport
- operating equipment in or on a vessel, including refrigeration
- providing towing, mooring or piloting services
- providing rescue, including surf rescue and other marine emergency services – such as fire fighting
- conducting trials of marine transport vessels
- hiring out vessels and operating charters for fishing or other recreational activities
- conducting marine or other scientific research
- exploring for, or mining, oil, gas or other minerals⁷
- moving vessels engaged in oil, gas or other mineral search or production activities – regardless of whether the vessel moves under its own power
- transporting a vessel for repairs, improvements or maintenance
- using equipment in or on a vessel for air conditioning, heating, lighting or other uses incidental to use of the vessel in marine transport.

EXAMPLE: Marine transport

Terry operates a water taxi service transporting passengers. His small craft operate on petrol. From 1 July 2008, he can claim fuel tax credits at 38.143 cents per litre for the petrol he purchases for his water taxis.

➤ For more information about fuel tax credits for marine transport activities, phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

⁷ The following substances are not 'minerals' for the purposes of fuel tax credits: sand, sandstone, soil, slate, clay (other than bentonite or kaolin), basalt, granite, gravel, water or limestone (other than agricultural use limestone).

From 1 July 2008, you can claim fuel tax credits at 19.0715 cents per litre for mining a substance that is not defined as a 'mineral'.

RAIL TRANSPORT

⚠ The fuel tax credit rates from 1 December 2011 for the following activities are:

- 2.5 cents per litre for duty paid LPG
- 5.22 cents per kilogram for duty paid LNG and CNG
- 38.143 cents per litre for all other taxable fuels.

If your activity is not listed here, it may be eligible under another activity, such as 'All other activities' (see page 20).

Rail transport includes transport by light rail or tram.

You can claim for taxable fuel (for example, diesel, petrol or duty paid gaseous fuels) you use for the following activities:

- transporting goods or passengers in a train, tram or other rail vehicle
- carrying on the day-to-day operations of a train, tram or other rail vehicle, including its forward and return journey for the purpose of using it in rail transport
- using equipment based on the rail vehicle to load, or enabling people to board, the rail vehicle for the purpose of transport
- using equipment based on the rail vehicle to unload anything, or enabling people to disembark, from the rail vehicle after transport
- driving a rail vehicle for purposes related to rail transport, such as
 - track maintenance or repair
 - checking track conditions
 - reducing fire hazards on or next to tracks
 - recovering derailed rolling stock
 - repositioning rail vehicles by rail
- using equipment in or on the rail vehicle that is incidental to using the rail vehicle, such as air conditioning, heating or lighting.

EXAMPLE: Rail transport

Ratleigh Rail Company has been claiming fuel tax credits at the rate of 38.143 cents per litre for the diesel they use in their locomotives.

From 1 July 2008, the company can claim:

- 38.143 cents per litre for the petrol they use in their hi-rail maintenance vehicles running on the rail track
- 19.0715 cents per litre for the diesel or petrol they use in maintenance equipment along the side of the rail tracks.

➤ For more information about fuel tax credits for rail transport activities, phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

NURSING AND MEDICAL

⚠ The fuel tax credit rates from 1 December 2011 for the following activities are:

- 2.5 cents per litre for duty paid LPG
- 5.22 cents per kilogram for duty paid LNG and CNG
- 38.143 cents per litre for all other taxable fuels.

If your activity is not listed here, it may be eligible under another activity, such as 'All other activities' (see page 20).

If you run a hospital, nursing home, aged care home or other medical institution, you can claim fuel tax credits for taxable fuel (for example, diesel, petrol or duty paid gaseous fuels) you purchase for any activity related to the operation of the institution, if you use the fuel in an activity conducted solely at those premises.

Eligible activities include:

- providing air conditioning and heating
- providing lighting
- providing hot water
- cleaning and laundering.

EXAMPLE: Nursing and medical

Glenda runs an aged care home and supplies hot water for residents to use. She uses duty paid LPG in a boiler to heat the water. LPG was not previously eligible for fuel tax credits. From 1 December 2011, Glenda can claim fuel tax credits at a rate of 2.5 cents per litre for the duty paid LPG she acquires for use in her boiler. This rate will increase on 1 July 2012.

➤ For more information about fuel tax credits for nursing and medical activities, phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

GENERATING ELECTRICITY (BUSINESS OR COMMERCIAL)

⚠ The fuel tax credit rates from 1 December 2011 for the following activities are:

- 2.5 cents per litre for duty paid LPG
- 5.22 cents per kilogram for duty paid LNG and CNG
- 38.143 cents per litre for all other taxable fuels.

If your activity is not listed here, it may be eligible under another activity, such as 'All other activities' (see page 20).

You can claim for taxable fuel (for example, diesel, petrol, heating oil, kerosene, fuel oil or duty paid gaseous fuels) you use to generate electricity in your business. This electricity can be generated by a:

- commercial power generation plant
- stationary generator
- portable generator.

EXAMPLE: Generating electricity

Tim operates a caravan park and supplies electricity for residents to use. Tim can claim fuel tax credits at the rate of 38.143 cents per litre for the diesel he uses in his stationary generator.

If Tim used duty paid LPG instead of diesel in his stationary generator for the same purpose, he could claim fuel tax credits at the rate of 2.5 cents per litre.

➔ For more information about fuel tax credits for business or commercial electricity generation, phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

NON-FUEL USES

⚠ The fuel tax credit rates from 1 December 2011 for the following activities are:

- 2.5 cents per litre for duty paid LPG
- 5.22 cents per kilogram for duty paid LNG and CNG
- 38.143 cents per litre for all other taxable fuels.

If your activity is not listed here, it may be eligible under another activity, such as 'All other activities' (see page 20).

You can claim fuel tax credits for taxable fuel (for example, diesel, heating oil, kerosene, fuel oil, toluene, mineral turpentine, white spirit or duty paid gaseous fuels) you use for a non-fuel use in your business.

Non-fuel use means using fuel in any way other than in an internal combustion engine. Fuel you use in an internal combustion engine may be eligible under 'All other activities' – see page 20.

Non-fuel use applies to:

- fuel you use for burning
- fuel you use directly in a non-fuel manner
- fuel you use as an input or ingredient in the manufacture of products
- packaging or distributing fuel – see 'Fuels that are eligible (including gaseous fuels)' on page 7.

Fuel you use for burning

You can use fuel in this category in burner applications to generate heat. It can be used in a wide variety of industries for a number of industrial purposes, including:

- panel beating
- greenhouse heating
- in cement kilns
- in industrial furnaces.

Fuel you use directly in a non-fuel manner

This category includes fuel that you apply directly onto a surface and not to provide power, for example:

- 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

You can use fuel in this category as an input or ingredient in the manufacture of another product, as long as that product cannot be used as a fuel in an internal combustion engine.

Examples include:

- printing inks
- paint
- plastics
- cleaning agents
- adhesives
- rubber products
- pharmaceutical products.

! 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 are entitled to fuel tax credits for the fuel component you use in making that blend.

EXAMPLE: Non-fuel uses

Ted's Paint Supplies purchases toluene (a fuel) to use in manufacturing paint. The price of the fuel includes the excise duty of 38.143 cents per litre.

Ted blends the toluene with other non-fuel products to make the paint that he then sells to his customers.

Ted is entitled to fuel tax credits on the toluene because the final product (the paint) cannot be used as a fuel in an internal combustion engine.

> If you are not sure if the fuel you use to manufacture your products is eligible for fuel tax credits, you can request a private ruling from us. For more information about private rulings:

- see 'You may need a private ruling' on page 10
- refer to *How to apply for a private ruling* (NAT 9188)
- phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Packaging or distributing fuel

You can claim fuel tax credits where you:

- package duty paid LPG in containers of 210 kilograms or less for uses other than in an internal combustion engine and for use in a forklift used mainly off-road
- package mineral turpentine, white spirit, kerosene and certain other fuels (prescribed by the regulations) in containers of 20 litres or less for uses other than in an internal combustion engine
- sell certain types of fuel for domestic home heating
- sell duty paid LPG for transfer to tanks for residential use.

Packaged fuels

Consumers may use the fuels for a variety of reasons, including cleaning, lamp lighting and other general household uses.

The products' packaging (including any images or text forming part of the packaging) must not suggest or imply that the fuel can be used in an internal combustion engine.

Fuels sold for domestic home heating

If you distribute heating oil, kerosene or duty paid gaseous fuels for residential heating, you can claim fuel tax credits so that individual users do not have to claim them. You must have a reasonable belief that the fuel will only be used for domestic home heating.

> For more information about eligible activities associated with non-fuel use:

- visit **www.ato.gov.au/fuelschemes** and search for
 - *Fuel not used in an internal combustion engine (including packaged fuel)* (NAT 15472)
 - *Fuel packaged or distributed for non internal combustion engine use* (NAT 15471)
- phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

ALL OTHER ACTIVITIES

! The fuel tax credit rates from 1 December 2011 for the following activities are:

- 2.5 cents per litre for duty paid LPG
- 5.22 cents per kilogram for duty paid LNG and CNG
- 19.0715 cents per litre for all other taxable fuels.

The business activities eligible for fuel tax credits were expanded on 1 July 2008, as part of a gradual implementation, up to 1 July 2012, to cover all other activities – that is, fuel you use in other business activities, machinery, plant and equipment. From 1 December 2011, you can also claim fuel tax credits for duty paid gaseous fuels used in eligible business activities.

The fuel tax credit rate for all other activities is 50% of the full rate for all taxable fuels other than gaseous fuels. From 1 July 2012, the fuel tax credit rates for taxable fuels (other than gaseous fuels) used in all other activities will increase from 19.0715 cents per litre to 38.143 cents per litre.

Fuel tax credits do not apply to fuel you use in light vehicles of 4.5 tonne GVM or less travelling on a public road – diesel vehicles you acquired before 1 July 2006 are eligible if they equal or exceed 4.5 tonne GVM.

A number of construction, manufacturing, wholesale/retail, property management and landscaping activities are eligible for these rates, as are a wide range of other activities. Some of these are listed below.

! The following table shows examples only – it is not a complete list.

TABLE 3: Examples of all other activities

Examples of activities	Examples of fuel use
Agriculture	<ul style="list-style-type: none"> ■ Carrying on a business of breeding or rearing horses for show or racing. ■ Distributing, manufacturing or marketing produce. <p>Example: Maddi's business is breeding and training horses and she uses a tractor to cart feed and hay around her property. From 1 July 2008, Maddi can claim fuel tax credits of 19.0715 cents per litre for the fuel she uses for her tractor, whether it is diesel or petrol.</p>
Construction	<ul style="list-style-type: none"> ■ Operating equipment such as bulldozers, graders and cranes. ■ Undertaking earthworks or roadworks. ■ Undertaking contract work for councils, telecommunications providers, public utilities or any similar organisation. <p>Example: Giorgio's company is contracted to do some earthworks for the local council. From 1 July 2008, Giorgio can claim fuel tax credits of 19.0715 cents per litre for the petrol he uses in his bobcat and his compactor.</p>
Manufacturing and fabrication	<p>Using diesel or petrol forklifts to load and unload material within the factory.</p> <p>Example: Wesley operates a diesel forklift to move materials and products around his steel fabrication workshop. From 1 July 2008, Wesley can claim fuel tax credits of 19.0715 cents per litre for the diesel he uses in his forklift.</p>
Fishing	<p>Processing fish on-shore.</p> <p>Example: Ben uses a petrol forklift to load packaged fish onto trucks for transportation to the fish markets. From 1 July 2008, this activity is eligible for fuel tax credits at 19.0715 cents per litre.</p> <p>If Ben used LPG in his forklift instead, it is unlikely this fuel would be duty paid as use in a forklift mainly used off-road is considered non-transport use. If the LPG is duty paid, the packager will claim the fuel tax credits if it was supplied in a container of 210kg capacity or less.</p>

TABLE 3: Examples of all other activities

Examples of activities	Examples of fuel use
Forestry	<ul style="list-style-type: none"> ■ Constructing or maintaining a sawmill, chip mill or other processing facilities. ■ Carrying on any activity beyond the milling process – for example, dressing, planing or shaping wood or producing particle board. <p>Example: Gerry has a small business where he slices logs (flitches) into timber veneer for furniture. From 1 July 2008, Gerry can claim fuel tax credits at 19.0715 cents per litre for the diesel or petrol he uses in his veneer slicing equipment.</p>
Landscaping	<ul style="list-style-type: none"> ■ Using compactors for compacting pavers. ■ Using blower-vac equipment for clearing leaves. <p>Example: Anne-Maree owns a landscaping franchise. From 1 July 2008, she can claim fuel tax credits at 19.0715 cents per litre for the petrol she uses in her whipper-snipper and in her ride-on lawn mower.</p>
Marine transport	<ul style="list-style-type: none"> ■ Producing goods, including boat building. ■ Planning, developing, constructing, operating or maintaining waterways, ports, docks, freight terminals, storage depots, marinas or aquatic recreational facilities or their associated infrastructure. <p>Example: Sam runs an operation that uses a number of petrol and diesel forklifts on the wharf for loading and unloading vessels. From 1 July 2008, Sam can claim fuel tax credits of 19.0715 cents per litre for this activity.</p>
Dredging	<p>Dredging a shipping channel.</p> <p>Example: Dirk is a dredging contractor. From 1 July 2008, Dirk can claim fuel tax credits at 19.0715 cents per litre for the diesel he acquires for use in his dredges.</p>
Mining	<p>Mining a material that is not considered a mineral (for example, soil) for construction activities.</p> <p>Example: Michael's Sand Supplies Pty Ltd quarries sand to use in landscaping. From 1 July 2008, Michael can claim fuel tax credits at 19.0715 cents per litre for the diesel he uses in his excavators.</p>
Property management	<p>Operating lawn mowers and other equipment.</p> <p>Example: Kylie has a property management business and maintains a number of rental properties. From 1 July 2008, Kylie can claim fuel tax credits at 19.0715 cents per litre for the petrol she uses in her lawn mower, blower-vac and other equipment.</p>
Quarrying	<p>Quarrying for materials to use in building, road making, landscaping, construction or similar activities.</p> <p>Example: Russet Sandstone quarries sandstone for use in building. From 1 July 2008, Russet Sandstone can claim fuel tax credits at 19.0715 cents per litre for the diesel they use in their rock saw.</p>
Rail transport	<ul style="list-style-type: none"> ■ Planning, developing, constructing or operating railways, tramways, light rail networks, freight terminals or storage depots. ■ Activities related to producing or manufacturing goods, including rail vehicles. ■ Maintenance of a rail line (or rail corridor) by vehicles or equipment not operating on rails. <p>Example: Colin's Contracting Pty Ltd operates unmodified excavators, dumpers and loaders beside the tracks to maintain the railway line. From 1 July 2008, Colin can claim fuel tax credits at 19.0715 cents per litre for the diesel he uses in his equipment.</p>

TABLE 3: Examples of all other activities

Examples of activities	Examples of fuel use
Recreation, sport or tourism	<p>Operating a business involving recreational equipment – for example, quad bikes on a beach.</p> <p>Example: The High Flyers Training School operates a business training recreational pilots. It has a grass runway and training rooms on its grounds. The business uses a ride-on mower and quad bikes to maintain the landing field and surrounds. From 1 July 2008, the school can claim fuel tax credits at 19.0715 cents per litre for the petrol they use in the mower and the bikes.</p>
Wholesale/retail	<p>Operating lawn mowers and other equipment to maintain the premises.</p> <p>Example: Mark keeps his plant nursery business looking clean and tidy by using petrol-operated lawn mowers and blower-vacs. From 1 July 2008, Mark can claim fuel tax credits at 19.0715 cents per litre for the petrol he uses in his equipment.</p>

Examples of eligible equipment

 The following are examples of eligible equipment – it is not a complete list.

- All-terrain bikes (off-road use)
- Asphalt pavers
- Augers
- Backhoes
- Blower vacuums
- Bulldozers
- Cement mixers
- Chainsaws
- Compactors
- Compressors
- Cranes
- Crushers
- Dredges
- Drills
- Excavators
- Front-end loaders
- Graders
- Hoists
- Lawn mowers
- Outboard motors
- Pumps
- Rollers
- Whipper-snippers
- Winches

Before you can claim, your business must be registered for both of the following:

- goods and services tax (GST)
- fuel tax credits.

If you are already registered for GST but have not yet registered for fuel tax credits, you can do this at any time without affecting your GST tax period – whether it is monthly, quarterly or annual.

HOW TO REGISTER FOR FUEL TAX CREDITS

The registration process is slightly different depending on whether it is for an existing business or a new business.

Existing businesses

⚠ To register for fuel tax credits by phone, we must have you listed as an authorised contact person for the business.

If you are already registered for GST, you can register for fuel tax credits by:

- phoning our automated registration service on **13 72 26** at any time – make sure you have your Australian business number (ABN) and your tax file number available
- phoning us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday
- completing the form *Add a new business account* (NAT 2954).

If you have an ABN but are not registered for GST, you can register for GST and fuel tax credits at the same time by:

- registering electronically through the Australian Business Register at **www.abr.gov.au** – to use this service you must be registered to deal with us electronically
- completing the form *Add a new business account* (NAT 2954)
- phoning us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

➤ To obtain a copy of the form *Add a new business account* (NAT 2954) you can:

- visit our website at **www.ato.gov.au**
- phone our publications distribution service on **1300 720 092**.

New businesses

You can register for an ABN, GST and fuel tax credits at the same time by:

- registering electronically through the Australian Business Register at **www.abr.gov.au** – to use this service you must be registered to deal with us electronically
- using the electronic lodgment service through your registered tax agent
- completing either of these forms
 - *ABN registration for companies, partnerships, trusts and other organisations* (NAT 2939)
 - *ABN registration for individuals (sole traders)* (NAT 2938).

➤ For more information about how to deal with us electronically, visit **www.ato.gov.au/onlineservices**

HOW TO CANCEL YOUR REGISTRATION

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

- accessing the Business Portal at **www.ato.gov.au** – if you are registered to deal with us electronically
- completing the form *Application to cancel registration* (NAT 2955)
- phoning us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

CHANGING TAX PERIODS

Some businesses may consider changing their fuel tax credit period so they can access their fuel tax credits more frequently. However, this also involves changing your GST tax period, which might impact on your other reporting obligations. We recommend you think this through carefully or seek the advice of your tax or business adviser.

➤ For information about changing your GST tax period, refer to the fact sheets:

- *Reporting and paying GST monthly* (NAT 4150)
- *Quarterly GST options* (NAT 4149)
- *Report your GST once a year* (NAT 12906).

04

WORKING OUT YOUR FUEL TAX CREDITS

Before you can claim your fuel tax credits on your business activity statement (BAS), you must know what records you need to keep and how to work out what you are entitled to:

- **Step 1:** Work out the eligible quantity (litres or kilograms) of fuel you have used for each business activity
- **Step 2:** Check which fuel tax credit rate applies for the taxable fuel used in each of your activities
- **Step 3:** Work out the amount of your fuel tax credits in dollars by multiplying the eligible quantity of fuel by the relevant fuel tax credit rate (Step 1 × Step 2).

The amount of fuel tax credits you can claim depends on what fuel you use and how you use the fuel.

There are different rates for different fuels and different activities, so remember to separate your calculations for each fuel type and for each activity that has a different fuel tax credit rate.

RECORDS YOU MUST KEEP

To work out your fuel tax credits accurately and to support your claims, you must keep records that show the amount of fuel you buy for your business and how you use it. The records you currently keep for your business will generally be sufficient to support your claims for fuel tax credits.

You must have business and tax records that show which activities your business is carrying out as well as records to support your actual claim.

Records that show your business activities include:

- business expenses that relate to eligible activities
- sales and production records
- lease documents for agricultural land or equipment
- share farming contracts
- vehicle and equipment use and maintenance records
- work contracts
- government requirements – such as licences.

Records that support your claims for fuel tax credits include:

- tax invoices for fuel you have acquired
- records of how you used the fuel and any that was lost, stolen or otherwise disposed of
- records showing how you have worked out your fuel tax credits – the worksheet we send you with your BAS is a useful record to keep.

For heavy diesel vehicles manufactured before 1 January 1996 and used on a public road, your records must show you meet one of the environmental criteria – for example, you service your vehicle according to an approved maintenance schedule.

➤ For more information about the environmental criteria for heavy diesel vehicles, refer to:

- *Fuel tax credit for heavy diesel vehicles: Guidelines for satisfying environmental criteria* (DOTARS/050054) on the Department of Infrastructure and Transport website at www.infrastructure.gov.au
- *Environmental criteria for fuel tax credits – FAQs* (NAT 72739) on our website at www.ato.gov.au/fuelschemes

If you claim less than \$300 in fuel tax credits in a year, you do not have to keep records showing you acquired fuel. However, the fuel you acquire must be for use in an eligible business activity.

The records must be in English (or easily translated into English) and you must keep them for five years after you make the claim. You do not need to send your records to us unless we ask you to.

➤ For more information about the records you must keep to support your claims, refer to *Fuel Tax Determination FTD 2006/2: Fuel tax: what records are required to be kept by taxpayers to substantiate a claim for a fuel tax credit?*

TAX INVOICES

From 1 July 2010, the requirements for a document to be a valid tax invoice were relaxed. As a result of the changes, documents will generally only fail to be a tax invoice where key information has not been provided.

A tax invoice should include enough information to enable the following to be determined:

- that the document is intended to be a tax invoice
- the date of purchase
- the purchaser's name
- the type of fuel
- the quantity purchased
- the price
- the supplier's name
- the supplier's Australian business number (ABN)
- the goods and services tax (GST) payable.

If you cannot 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.

⚠ You cannot claim fuel tax credits for LPG where the first page of the invoice you receive includes the following notice: Not to be used, or supplied, for transport use. Penalties apply.

STEP 1: WORK OUT THE ELIGIBLE QUANTITY

Check the quantity of fuel you have acquired (litres or kilograms) and work out how much of that fuel is eligible for fuel tax credits. You must exclude any fuel that:

- is not eligible because it was used in an ineligible activity
 - for example, in a vehicle of 4.5 tonne GVM or less travelling on a public road
- is not eligible because it is a gaseous fuel that is free of duty or where the fuel tax credits have already been claimed earlier in the supply chain
- you acquired but did not use because it was lost, stolen or otherwise disposed of.

⚠ If you measure LPG in kilograms or CNG in megajoules, standard conversion rates are provided to help you work out your fuel tax credit entitlement. The rates are:

- 1 kilogram of LPG = 1.885 litres of LPG
- 1 megajoule of CNG = 0.01893 kilograms of CNG.

There are a number of apportionment methods and measures you can use to work out the eligible quantity of fuel. The common methods are the:

- **constructive method** – where you add up all the eligible quantities of each fuel type
- **deductive method** – where you subtract any ineligible fuel, such as fuel you used in small vehicles on a public road, from your total fuel
- **percentage use method** – where you determine a reliable percentage of eligible fuel usage for a sample period and apply this over a number of tax periods
- **estimated use method** – where you make a fair and reasonable estimate of the quantity of fuel you acquire for use in a tax period for
 - eligible and ineligible activities
 - multiple activities that have different fuel tax credit rates.

You can also use a reliable measure as part of an apportionment method, such as:

- 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.

➤ For more information about working out eligible quantities of fuel and the various calculation methods and measures, refer to *Keeping records and calculating eligible quantities* (NAT 15230).

STEP 2: CHECK THE FUEL TAX CREDIT RATE FOR EACH ACTIVITY

The amount of fuel tax credits you can claim depends on the fuel you use and your business activity.

- To check the fuel tax credit rate that applies to your activity, see:
- 'Business activities and fuel tax credit rates' on page 10
 - 'Rates and eligible fuels at a glance' on pages 5–6.

STEP 3: WORK OUT THE FUEL TAX CREDIT AMOUNT

To work out the dollar amount of your fuel tax credit entitlements, you must multiply your eligible quantities of fuel for each activity by the relevant fuel tax credit rate (if you have different rates for different activities).

When you have worked out the dollar amount for each activity, add all these figures together to arrive at a total for each tax period, then claim this amount by writing it at label **7D** on your BAS. See 'Claiming' on page 26.

- To help you work out your fuel tax credits, use:
- our online calculator at www.ato.gov.au/fuelschemes
 - the *Fuel tax credits calculation worksheet* (NAT 15634).

CLAIMING FUEL TAX CREDITS

You claim fuel tax credits on your BAS in the same way as you claim GST credits.

For GST group representatives and other businesses with complex structures, the claiming arrangements vary. For:

- GST groups – the representative member of the group claims fuel tax credits on behalf of the group
- GST branches – each branch claims fuel tax credits separately from the parent entity
- GST joint ventures – the operator claims fuel tax credits on behalf of the participants.

If you are claiming fuel tax credits for domestic electricity generation and for eligible business activities, you must claim all of your fuel tax credits on your BAS.

If you pay GST in instalments you can also claim fuel tax credits.

➤ For more information about how to claim fuel tax credits if you pay GST in instalments, see page 27.

WHEN TO CLAIM

You can claim fuel tax credits at the time you acquire, manufacture, or import the fuel into Australia.

If you account for GST on a cash basis, you should claim your fuel tax credits in the BAS period you pay for the fuel. If you account for GST on a non-cash basis, you should claim your fuel tax credits in the BAS period you receive your invoice for the fuel.

➤ For more information about methods of accounting, refer to *Cash and non-cash accounting* (NAT 3136).

HOW TO COMPLETE YOUR CLAIM

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

- your fuel tax credit entitlement for the tax period
- any adjustments attributed to the tax period that will increase your entitlement to fuel tax credits.

If you need to make an adjustment in the tax period that will decrease your entitlement to fuel tax credits, you must include this at fuel tax credit label **7C**.

Only record the whole dollar amount – leave off any cents.

⚠ You must claim any outstanding fuel tax credits within four years of the end of the tax period to which they apply. You can do this using your current BAS rather than revising an earlier BAS that relates to the date of the tax invoice.

Your fuel tax credits at label **7D** will be offset against any fuel tax credit over claim (label **7C**) for the current period, as well as any other outstanding tax obligations or some Australian Government debts you may have.

➤ For more information about claiming fuel tax credits on your BAS, refer to *Fuel tax credits – how to complete your business activity statement* (NAT 15531).

HOW TO SUBMIT YOUR CLAIM

You can claim fuel tax credits by lodging your BAS in one of three ways. You can:

- submit a paper BAS
- lodge electronically through the Business Portal
- have your tax agent submit your claim for you via ELS – our electronic lodgment service.

These claiming methods are explained in more detail below.

Claiming using a paper business activity statement

Once you are registered for both GST and fuel tax credits, your next BAS will include the fuel tax credit labels. You must claim your fuel tax credits on your BAS in the same way you claim your GST credits.

Your BAS must be signed by a person authorised to act on behalf of the business.

Claiming electronically

If you are registered to deal with us online, you can lodge your BAS electronically through the Business Portal.

If you already lodge your BAS using the internet, you have the software to claim your fuel tax credits electronically.

➤ If you want to claim your fuel tax credits online, register by phoning us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

If you register to claim your fuel tax credits online, we will send you software with security tools to ensure the information you send via the internet remains secure and is authenticated by electronic signature. After you install this software on your computer, you can:

- access your personalised electronic BAS
- complete your claim as you would for a paper claim
- transmit the completed form to us.

➤ For more information about claiming electronically, visit www.ato.gov.au/onlineservices

Claiming via your tax agent

Your tax agent may lodge your claim on the internet using the electronic lodgment service. This service is used by most tax agents to lodge business activity statements and income tax returns.

IF YOU PAY GST IN INSTALMENTS

If you pay your GST in instalments, you can claim fuel tax credits on a quarterly basis. After you register, you will receive quarterly business activity statements regardless of whether you pay two or four GST instalments for the financial year, instead of receiving an instalment notice.

You can only claim fuel tax credits on your business activity statements. You cannot claim them on your annual GST return.

⚠ Your fuel tax credits are not included in your pre-printed GST instalment amount at label **G21**. You must report your actual fuel tax credits separately at label **7D** on your business activity statements.

Instalment notices

Once you register for fuel tax credits, instead of receiving an instalment notice with no lodgment requirement, you will receive a quarterly BAS. You lodge this to claim your fuel tax credits.

⚠ You only need to lodge a BAS if you want to claim fuel tax credits for the period or if you have an adjustment to make for a fuel tax credit over claim.

➤ For more information about claiming fuel tax credits if you receive an instalment notice, refer to *Fuel tax credits and GST instalments* (NAT 15330).

INCOME TAX AND FUEL TAX CREDITS

Fuel tax credits are part of your business income, so you must include them in your tax return, at 'Assessable government industry payments'. They are not subject to GST.

Fuel tax credits are also deemed to be pay as you go (PAYG) instalment income. We will include these amounts in your PAYG instalment amount (at label **T7**) and the instalment rate (label **T2**) on your BAS.

You must also include your fuel tax credits as part of your PAYG instalment income at label **T1** on your BAS.

➤ For more information, refer to *PAYG instalments – how to complete your activity statement* (NAT 7393).

Sometimes you may need to change the amount of fuel tax credits you have claimed. You can do this by making an adjustment or by correcting a mistake.

⚠ These arrangements only apply to fuel tax credit adjustments and mistakes.

ADJUSTMENTS

You must make an adjustment when you use the fuel for a different purpose than the one you intended at the time you acquired, imported or manufactured it, resulting in a change to your entitlement. That is, your entitlement was correct at the time you acquired the fuel and made a claim but your actual use of the fuel later changed.

If you must make an adjustment, you should account for it in the period you actually use the fuel for another purpose.

EXAMPLE: Adjustment

Mia is a primary producer. On 1 September 2011, she acquires 10,000 litres of diesel to use in her combine harvester. The fuel tax credit rate for diesel is 38.143 cents per litre, so Mia claims fuel tax credits of \$3,814 on her BAS for the quarterly tax period ending 30 September 2011.

During November, Mia uses 1,000 litres of the diesel in her one-tonne utility that she uses for driving to and from town. As she is not entitled to claim fuel tax credits for this fuel (because it is used in a vehicle with a GVM of 4.5 tonne or less, travelling on a public road), Mia must make a fuel tax credit adjustment on her next BAS.

MISTAKES

A mistake generally means you have claimed fuel tax credits on a BAS when you were not entitled to, or when you were entitled to a different amount.

Mistakes might be the result of a preparation error. For example, you may have:

- transcribed the wrong final figure into fuel tax credit label **7D**
- worked out your entitlement using the wrong fuel tax credit rate
- claimed all of the fuel you acquired, instead of just the portion of fuel that is eligible – for example, you may have claimed for the fuel used in all your vehicles instead of just the heavy vehicles.

EXAMPLE: Mistake

When Michelle was working out her quarterly BAS she realised that when she had completed her previous BAS, she had wrongly claimed fuel tax credits for the fuel she used in the ute she drives on public roads. This meant her calculations were wrong and she had entered the wrong amount at label **7D** on her BAS.

Michelle works out that she had accidentally over claimed \$70 in fuel tax credits, so she includes the \$70 at label **7C** on her current BAS.

In some circumstances, you can correct mistakes on your current BAS, but there are rules and limits about when you can do this.

- For more information about the rules and limits when correcting mistakes, refer to *Fuel tax credits – making adjustments and correcting mistakes* (NAT 15681).

PENALTIES AND INTEREST CHARGES


You may be liable for a penalty if you claim more fuel tax credits than you are eligible for. You may also have to pay a general interest charge, which will be worked out from either the due date of the BAS on which you made the over claim or the BAS to which the adjustment relates.


If you make corrections on a BAS immediately after the original claim, you will not receive the general interest charge (GIC) or a penalty. However, there are rules about when you can do this.

We are not necessarily bound by these arrangements in cases where we find you are misrepresenting your fuel use intentions or making unreasonable or unsupported claims.

If you find a mistake you made in a BAS you lodged before your last one, you must revise your original BAS. In these cases, you must pay the general interest charge and you may have to pay a penalty. However, if you voluntarily disclose the mistake to us, this will be taken into account when we are considering any penalty.

If we conduct an audit or review and you must repay over claimed fuel tax credits, the general interest charge will apply and you may have to pay a penalty. You can claim general interest charges as a deduction on your business's income tax return.

 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 the GIC owing from the date of the overpayment.

 For more information about the rules and limits when correcting mistakes, refer to *Fuel tax credits – making adjustments and correcting mistakes* (NAT 15681).

CHECKLIST

Registering

Are you registered for fuel tax credits?
See page 23.

Are you registered for GST?
If not, you cannot claim fuel tax credits.
See page 23.

Eligibility

Do you use eligible fuel in an eligible business activity?
See pages 10–22.

Do you use a vehicle more than 4.5 tonne GVM on a public road?
Diesel vehicles acquired before 1 July 2006 can equal 4.5 tonne.
See page 11.

Does your diesel vehicle meet the environmental criteria?
See page 12.

Record keeping

Have you kept detailed records of the quantity of fuel you have acquired?
See page 24.

Do your records show details of your fuel use?
See page 24.

Do your records prove your eligibility for fuel tax credits?
See page 24.

Do your records establish the basis and method you used to work out your entitlement?
See page 24.

Claiming

Have you claimed your fuel tax credits on your business activity statement?
See page 26.

Have you only claimed for eligible fuel used in eligible activities?
See pages 10–22.

Have you claimed using the correct rate?
See pages 5–6.

Have you claimed the fuel tax credits in the correct period?
See page 26.

Are you using the correct calculation method to work out your entitlement?
See pages 24–25.

Have you made your claim using the lodgment method most suitable to your specific business needs?
See pages 26–27.

If you are part of a GST group, are you the GST representative member who can claim on behalf of the group?
See page 26.

MORE INFORMATION

For more information about fuel tax credits, refer to the following publications:

- *Fuel tax credit for heavy diesel vehicles: Guidelines for satisfying environmental criteria* (DOTARS/050054)
- *Fuel tax credits calculation worksheet* (NAT 15634)
- *Fuel tax credits – domestic electricity generation and non-profit emergency vehicles or vessels* (NAT 15621)
- *Cash and non-cash accounting* (NAT 3136)
- *PAYG instalments – how to complete your activity statement* (NAT 7393)
- *Keeping records and calculating eligible quantities* (NAT 15230)
- *Fuel tax credits – how to complete your business activity statement* (NAT 15531)
- *Fuel tax credits – making adjustments and correcting mistakes* (NAT 15681)
- *Fuel tax credits – alternative (gaseous) fuels.*

For more information about the taxation of gaseous fuels, refer to the following publications on our website:

- *Taxation of alternative fuels* (NAT 73904)
- *Taxation of liquefied petroleum gas*
- *Taxation of liquefied natural gas*
- *Taxation of compressed natural gas.*

You can access these at www.ato.gov.au by searching for the title or the NAT number.

You can also obtain printed copies of many of our publications by:

- visiting www.ato.gov.au/onlineordering
- phoning the Publications Distribution Service on **1300 720 092**.

The fuel tax credit eligibility tool at www.ato.gov.au/fuelschemes can help you work out your eligibility for fuel tax credits and the rate at which you can claim.

The fuel tax credit calculator at www.ato.gov.au/fuelschemes can help you work out your fuel tax credit entitlements as well as adjustments.

You can also:

- visit our website at www.ato.gov.au/fuelschemes
- phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday
- write to us at
Australian Taxation Office
PO Box 3001
PENRITH NSW 2740

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on www.relayservice.com.au and ask for the ATO number you need.

Business Portal

Business Portal users can submit questions by using the 'Mail' function offered on the portal. The Business Portal is a secure website that allows you to access a range of information services online. Portal users can send messages to us and receive messages from us on a range of excise topics including fuel tax credits, petroleum, alcohol and duty free.

The messaging function can be accessed from the portal home page by selecting the 'Mail' link on the left navigation bar.

You can also use the portal to lodge business activity statements, check accounts, update business registration details and perform a range of other transactions online.



For more information about the portal, visit www.ato.gov.au/onlineservices

