

FUEL TAX CREDITS CALCULATION WORKSHEET



BUSINESS ACTIVITY STATEMENT PERIOD _____ TO _____

ELIGIBLE FUEL TYPE	TOTAL FUEL ACQUISITIONS (LITRES)	BUSINESS FUEL USE	TOTAL BUSINESS USE OF ELIGIBLE FUEL (LITRES) (A)	RATE (CENTS PER LITRE) (B)	FUEL TAX CREDIT AMOUNT (\$) i Amount must be converted to dollars. (C) = (A X B ÷ 100)
EXAMPLE Diesel	10,250	Eligible forestry activities	8,250 <i>(2,000 litres for private use are not eligible.)</i>	41.8 <i>Use your rate from the table on page 2.</i>	\$3,324.75 i Do not include this figure in your total below
					\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
					\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
					\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
					\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
					\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
					\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
					\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
				TOTAL	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> X

FUEL TAX CREDIT RATES FOR LIQUID FUELS



BUSINESS USE	ELIGIBLE LIQUID FUEL	RATE FOR FUEL ACQUIRED FROM 5 AUG 2019	RATE FOR FUEL ACQUIRED FROM 1 JULY 2019
In a heavy vehicle* (including emergency vehicles) for travelling on public roads	Liquid fuels – for example, diesel or petrol	16**	15.8**
All other business uses – such as on private roads, off public roads and non-fuel uses	Liquid fuels – for example, diesel or petrol	41.8	41.6
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	Liquid fuels – for example, diesel or petrol	41.8	41.6
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	41.8	41.6
Supply of fuel for domestic heating	Heating oil and kerosene	41.8	41.6

* 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.

** 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 material and contents provided in this publication are informative only. It is not intended to be advice and you would not act specifically on the basis of this information alone. If expert assistance is required, professional advice should be obtained.