

FUEL TAX CREDITS CALCULATION WORKSHEET



HHH PARTNERS

Business Activity Statement Period _____ to _____

WORKSHEET

| 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 (\$) ① 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 ① Do not include this figure in your total below |
| | | | | | \$ □□,□□□.□□ |
| | | | | | \$ □□,□□□.□□ |
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| | | | | | \$ □□,□□□.□□ |
| | | | | | \$ □□,□□□.□□ |
| | | | | Total | \$ □□,□□□. □□ |

Fuel tax credit rates for liquid fuels

| Business use | Eligible liquid fuel | Rate for fuel acquired from 3 Feb 2020 | Rate for fuel acquired from 5 Aug 2019 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------|
| In a heavy vehicle* (including emergency vehicles) for travelling on public roads | Liquid fuels – for example, diesel or petrol | 16.5** | 16** |
| <u>All other business uses</u> – such as on private roads, off public roads and non-fuel uses | Liquid fuels – for example, diesel or petrol | 42.3 | 41.8 |
| 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 | 42.3 | 41.8 |
| 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 | 42.3 | 41.8 |
| Supply of fuel for domestic heating | Heating oil and kerosene | 42.3 | 41.8 |

* 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.