# FUEL TAX CREDITS CALCULATION WORKSHEET

[HH]

**BUSINESS ACTIVITY STATEMENT PERIOD:**                                    **TO**

| ELIGIBLE FUEL TYPE | TOTAL FUEL ACQUISTIONS (LITRES) | BUSINESS FUEL USE | TOTAL BUISNESS USE OF ELIGIBLE FUEL (LITRES) <br><br> ( a ) | RATE <br><br> (CENTS PER LITRE) <br><br> ( b ) | FUEL TAX CREDIT AMOUNT <br> ⓘ Amount must be converted into dollars. <br> ( c ) = ( a × b ÷ 100 ) |
|---|---|---|---|---|---|
| **EXMAPLE:** <br> **Diesel** | **10,250** | **Eligible forestry activities** | **8,250** <br> *(2,000 litre for private use are not eligible.)* | **42.7** <br> Use your rate from the table on page 2. | **$3,522.75** <br> ⓘ Do not include this figure in your total below |
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|  |  |  |  | **TOTAL:** | □□,□□□.☒☒ |

# FUEL TAX CREDIT RATES FOR LIQUID FUELS

* 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.

| Business use | Eligible liquid fuel | Rate for fuel acquired from 01 July 2021 | Rate for fuel acquired from 02 Aug 2021 |
|---|---|---|---|
| **In a heavy vehicle* (including emergency vehicles) for travelling on public roads** | Liquid fuels – for example, diesel or petrol | 16.3** | 16.9** |
| **All other business uses – such as on private roads, off public roads and non-fuel uses** | Liquid fuels – for example, diesel or petrol | 42.7 | 43.3 |
| **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 | 42.7 | 43.3 |
| **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 | 42.7 | 43.3 |
| **Supply of fuel for domestic heating** | Heating oil and kerosene | 42.7 | 43.3 |

** 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.