

## Fuel Tax Credit Rates FY 20-21

| Table 1: Rates for fuel acquired from 3 August 2020 to 31 January 2021  |                    |  |   |  |
|---|--------------------|--|---|--|
| Eligible fuel type  | Unit               | Used in heavy<br>vehicles for<br>travelling on public<br>roads | All other business<br>uses (including to<br>power auxiliary<br>equipment of a<br>heavy vehicle)<br>(see note 1) |  |
| Liquid fuels – for example, diesel or petrol                            | cents per litre    | 16.5   | 42.3  |  |
| Blended fuels: B5, B20, E10   | cents per litre    | 16.5   | 42.3  |  |
| Blended fuel: E85   | cents per litre    | 0  | 18.16   |  |
| Liquefied petroleum gas (LPG) (duty paid)                               | cents per litre    | 0  | 13.8 (see note 1)   |  |
| Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid) | cents per kilogram | 0  | 29.0 (see note 2)   |  |

**Note 1:** Fuel tax credits can't be claimed for duty paid LPG supplied for domestic electricity when they have already been claimed by the supplier or packager.

**Note 2:** It's rare that fuel tax credits can be claimed for LNG and CNG supplied for domestic electricity, as they will rarely be duty paid.



## Fuel Tax Credit Rates FY 20-21

| Table 2: Rates for fuel acquired from 1 July 2020 to 2 August 2020      |                    |  |  |  |
|---|--------------------|--|--|--|
| Eligible fuel type  | Unit               | Used in heavy<br>vehicles for<br>travelling on public<br>roads | All other business uses (including to power auxiliary equipment of a heavy vehicle) (see note 2) |  |
| Liquid fuels – for example, diesel or petrol                            | cents per litre    | 16.5   | 42.3   |  |
| Blended fuels: B5, B20, E10   | cents per litre    | 16.5   | 42.3   |  |
| Blended fuel: E85   | cents per litre    | 0  | 18.16  |  |
| Liquefied petroleum gas (LPG) (duty paid)                               | cents per litre    | 0  | 13.8 (see note 1)  |  |
| Liquefied natural gas (LNG) or compressed natural gas (CNG) (duty paid) | cents per kilogram | 0  | 29.0 (see note 2)  |  |

**Note 1:** Fuel tax credits can't be claimed for duty paid LPG supplied for domestic electricity when they have already been claimed by the supplier or packager.

**Note 2:** It's rare that fuel tax credits can be claimed for LNG and CNG supplied for domestic electricity, as they will rarely be duty paid.