



Fuel Tax Regulation 2016

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation.

Dated 01 September 2016

Peter Cosgrove
Governor-General

By His Excellency's Command

Kelly O'Dwyer
Minister for Revenue and Financial Services

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Part 1—Preliminary

1 Name

This is the *Fuel Tax Regulation 2016*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 October 2016.	1 October 2016

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Fuel Tax Act 2006*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

5 Definitions

Note: A number of expressions used in this instrument are defined in the Act, including the following:

- (a) amount;
- (b) biodiesel;
- (c) taxable fuel.

In this instrument:

Act means the *Fuel Tax Act 2006*.

Part 2—Basic rules

6 Fuel tax credit for fuel to be sold or packaged

- (1) For paragraph 41-10(2)(a) of the Act, the taxable fuel must be for packaging:
 - (a) in packages each having a volume of 20 litres or less; and
 - (b) in packages without any markings that suggest or imply that the fuel can or should be used in an internal combustion engine.
- (2) For paragraph 41-10(2)(b) of the Act, the following kinds of fuel are prescribed:
 - (a) fuel to which subitem 10.25 of the table in the Schedule to the *Excise Tariff Act 1921* applies or that is an imported equivalent to the fuel to which that subitem applies;
 - (b) fuel to which subitem 10.28 of the table in the Schedule to the *Excise Tariff Act 1921* applies or that is an imported equivalent to the fuel to which that subitem applies;
 - (c) fuel:
 - (i) to which subitem 10.30 of the table in the Schedule to the *Excise Tariff Act 1921* applies; and
 - (ii) that is not a blend that contains a fuel to which any of subitems 10.1 to 10.12, 10.17, 10.20 or 10.21 of the table in the Schedule to the *Excise Tariff Act 1921* applies; and
 - (iii) that is not a blend that contains a fuel that is an imported equivalent to the fuel mentioned in subparagraph (ii);
 - (d) fuel that is an imported equivalent to the fuel to which paragraph (c) applies.

Note: The subitems of the table in the Schedule to the *Excise Tariff Act 1921* mentioned in this subsection relate to the following types of fuels:

- (a) subitems 10.1 to 10.12—some petroleum products, gasoline, diesel and some blends;
- (b) subitem 10.17—kerosene for use as fuel in aircraft;
- (c) subitem 10.20—denatured ethanol for use as fuel in an internal combustion engine;
- (d) subitem 10.21—biodiesel;
- (e) subitem 10.25—some liquid aromatic hydrocarbons;
- (f) subitem 10.28—some petroleum products other than blends;
- (g) subitem 10.30—some blends that can be used as fuel in an internal combustion engine.

7 Working out the effective fuel tax for fuel blends

- (1) For paragraph 43-7(1)(b) of the Act, a prescribed requirement in relation to a blend of petrol and ethanol is that the taxable fuel must contain an amount of ethanol that is 10% or less of the total amount of the fuel.

Note: An example of this kind of taxable fuel is the fuel known as “E10” (a blend containing 10% or less of ethanol).

- (2) For paragraph 43-7(2)(b) of the Act, a prescribed requirement in relation to a blend of diesel and biodiesel is that the taxable fuel must contain an amount of biodiesel that is 20% or less of the total amount of the fuel.

Note: Examples of this kind of taxable fuel are the fuels known as “B10” (a blend containing 10% or less of biodiesel) and “B20” (a blend containing 20% or less of biodiesel).

Schedule 1—Repeals

Fuel Tax Regulations 2006

1 The whole of the Regulations

Repeal the Regulations.