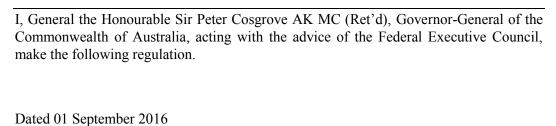


Fuel Tax Regulation 2016



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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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).

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(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.