

Fuel Tax Credit Rates – 1 July 2017 – 30 June 2018 (cents per litre)

Acquisitions from 1 July 2017 to 31 July 2017 (cents per litre)

| Fuel Type | Road Transport | Auxiliary Equipment | All Off-road Activities |
|------------------------------|----------------|---------------------|-------------------------|
| Diesel, Petrol, B5, B20, E10 | 14.3 | 40.1 | 40.1 |
| E85 | Nil | 10.520 | 10.520 |
| B100 | Nil | 2.7 | 2.7 |
| LPG | Nil | 13.1 | 13.1 |
| LNG/CNG (cents/kg) | Nil | 27.4 | 27.4 |

Acquisitions from 1 August 2017 (cents per litre)

| Fuel Type | Road Transport | Auxiliary Equipment | All Off-road Activities |
|------------------------------|----------------|---------------------|-------------------------|
| Diesel, Petrol, B5, B20, E10 | 14.5 | 40.3 | 40.3 |
| E85 | Nil | 10.55 | 10.55 |
| B100 | Nil | 2.7 | 2.7 |
| LPG | Nil | 13.2 | 13.2 |
| LNG/CNG (cents/kg) | Nil | 27.6 | 27.6 |

NOTES:

- All fuel used in light vehicles for travelling on public roads (under 4.5t GVM) and in aircraft is ineligible for FTC.
- Road Transport refers to fuel used in vehicles greater than 4.5t GVM for travelling on a public road.
- "All off-road Activities" includes categories of fuel usage previously referred to as "primary production activities" (i.e. agriculture, fishing and forestry), "non-fuel uses" and "other off-road activities".
- FTC Rates for Gaseous Fuels (LPG, LNG, CNG) only apply to gaseous transport fuels on which excise has been paid. Different rates apply to Non-transport gaseous fuels on which no excise has been paid.
- All Road Transport Rates are dependent on the Road User Charge which is subject to change.
- All rates are subject to change in accordance with bi-annual excise indexation.

Fuel Tax Credit Rates – 1 July 2016 – 30 June 2017 (cents per litre)

Acquisitions from 1 July 2016 to 31 July 2016 (cents per litre)

| Fuel Type | Road Transport | Auxiliary Equipment | All Off-road Activities |
|------------------------------|----------------|---------------------|-------------------------|
| Diesel, Petrol, B5, B20, E10 | 13.6 | 39.5 | 39.5 |
| E85 | Nil | 8.135 | 8.135 |
| LPG | Nil | 12.9 | 12.9 |
| LNG/CNG (cents/kg) | Nil | 27.0 | 27.0 |

Acquisitions from 1 August 2016 to 31 January 2017 (cents per litre)

| Fuel Type | Road Transport | Auxiliary Equipment | All Off-road Activities |
|------------------------------|----------------|---------------------|-------------------------|
| Diesel, Petrol, B5, B20, E10 | 13.7 | 39.6 | 39.6 |
| E85 | Nil | 8.15 | 8.15 |
| LPG | Nil | 12.9 | 12.9 |
| LNG/CNG (cents/kg) | Nil | 27.1 | 27.1 |

Acquisitions from 1 February 2017 to 30 June 2017 (cents per litre)

| Fuel Type | Road Transport | Auxiliary Equipment | All Off-road Activities |
|------------------------------|----------------|---------------------|-------------------------|
| Diesel, Petrol, B5, B20, E10 | 14.2 | 40.1 | 40.1 |
| E85 | Nil | 8.225 | 8.225 |
| LPG | Nil | 13.1 | 13.1 |
| LNG/CNG (cents/kg) | Nil | 27.4 | 27.4 |

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- "All off-road Activities" includes categories of fuel usage previously referred to as "primary production activities" (i.e. agriculture, fishing and forestry), "non-fuel uses" and "other off-road activities".
- FTC Rates for Gaseous Fuels (LPG, LNG, CNG) only apply to gaseous transport fuels on which excise has been paid. Different rates apply to Non-transport gaseous fuels on which no excise has been paid.
- All Road Transport Rates are dependent on the Road User Charge which is subject to change.
- All rates are subject to change in accordance with bi-annual excise indexation.

Fuel Tax Credit Rates – 1 July 2015 – 30 June 2016 (cents per litre)

Acquisitions from 1 July 2015 to 31 July 2015 (cents per litre)

| Fuel Type | Road Transport | Auxiliary Equipment | All Off-road Activities |
|------------------------------|----------------|---------------------|-------------------------|
| Diesel, Petrol, B5, B20, E10 | 12.76 | 38.9 | 38.9 |
| E85 | Nil | 5.835 | 5.835 |
| LPG | Nil | 12.7 | 12.7 |
| LNG/CNG (cents/kg) | Nil | 26.6 | 26.6 |

Acquisitions 1 August 2015 to 31 January 2016 (cents per litre)

| Fuel Type | Road Transport | Auxiliary Equipment | All Off-road Activities |
|------------------------------|----------------|---------------------|-------------------------|
| Diesel, Petrol, B5, B20, E10 | 13.06 | 39.2 | 39.2 |
| E85 | Nil | 5.88 | 5.88 |
| LPG | Nil | 12.8 | 12.8 |
| LNG/CNG (cents/kg) | Nil | 26.8 | 26.8 |

Acquisitions 1 February 2016 to 30 June 2016 (cents per litre)

| Fuel Type | Road Transport | Auxiliary Equipment | All Off-road Activities |
|------------------------------|----------------|---------------------|-------------------------|
| Diesel, Petrol, B5, B20, E10 | 13.36 | 39.5 | 39.5 |
| E85 | Nil | 5.925 | 5.925 |
| LPG | Nil | 12.9 | 12.9 |
| LNG/CNG (cents/kg) | Nil | 27.0 | 27.0 |

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- Road Transport refers to fuel used in vehicles greater than 4.5t GVM for travelling on a public road.
- "All off-road Activities" includes categories of fuel usage previously referred to as "primary production activities" (i.e. agriculture, fishing and forestry), "non-fuel uses" and "other off-road activities".
- FTC Rates for Gaseous Fuels (LPG, LNG, CNG) only apply to gaseous transport fuels on which excise has been paid. Different rates apply to Non-transport gaseous fuels on which no excise has been paid.
- All Road Transport Rates are dependent on the Road User Charge which is subject to change.
- All rates are subject to change in accordance with bi-annual excise indexation.

Fuel Tax Credit Rates – 1 July 2014 – 30 June 2015 (cents per litre)

Acquisitions from 1 July 2014 to 9 November 2014 (cents per litre)

| Fuel Type | Road Transport | Auxiliary Equipment | All Off-road Activities |
|------------------------------|----------------|---------------------|-------------------------|
| Diesel, Petrol, B5, B20, E10 | 12.003 | 38.143 | 38.143 |
| E85 | Nil | 5.72145 | 5.72145 |
| LPG | Nil | 10 | 10 |
| LNG/CNG (cents/kg) | Nil | 20.9 | 20.9 |

Acquisitions from 10 November 2014 to 1 February 2015 (cents per litre)

| Fuel Type | Road Transport | Auxiliary Equipment | All Off-road Activities |
|------------------------------|----------------|---------------------|-------------------------|
| Diesel, Petrol, B5, B20, E10 | 12.46 | 38.6 | 38.6 |
| E85 | Nil | 5.79 | 5.79 |
| LPG | Nil | 10.1 | 10.1 |
| LNG/CNG (cents/kg) | Nil | 21.2 | 21.2 |

Acquisitions from 2 February 2015 to 30 June 2015 (cents per litre)

| Fuel Type | Road Transport | Auxiliary Equipment | All Off-road Activities |
|------------------------------|----------------|---------------------|-------------------------|
| Diesel, Petrol, B5, B20, E10 | 12.76 | 38.9 | 38.9 |
| E85 | Nil | 5.835 | 5.835 |
| LPG | Nil | 10.2 | 10.2 |
| LNG/CNG (cents/kg) | Nil | 21.3 | 21.3 |

NOTES:

- All fuel used in light vehicles for travelling on public roads (under 4.5t GVM) and in aircraft is ineligible for FTC.
- Road Transport refers to fuel used in vehicles greater than 4.5t GVM for travelling on a public road.
- "All off-road Activities" includes categories of fuel usage previously referred to as "primary production activities" (i.e. agriculture, fishing and forestry), "non-fuel uses" and "other off-road activities".
- FTC Rates for Gaseous Fuels (LPG, LNG, CNG) only apply to gaseous transport fuels on which excise has been paid. Different rates apply to Non-transport gaseous fuels on which no excise has been paid.
- All Road Transport Rates are dependent on the Road User Charge which is subject to change.
- All rates are subject to change in accordance with bi-annual excise indexation.

Fuel Tax Credit Rates – 1 July 2013 – 30 June 2014 (cents per litre)

| Fuel Type | Road Transport | Auxiliary Equipment | Primary Production | Non-fuel Uses | All Other Off-road Activities |
|--------------------|----------------|---------------------|--------------------|---------------|-------------------------------|
| Diesel | 12.003 | 38.143 | 38.143 | 38.143 | 31.622 |
| Petrol | 12.003 | 38.143 | 38.143 | 38.143 | 32.347 |
| LPG | Nil | 7.5 | 7.5 | 7.5 | 3.636 |
| LNG/CNG (cents/kg) | Nil | 15.67 | 15.67 | 15.67 | 8.666 |
| B5 | 12.003 | 38.143 | 38.143 | 38.143 | 31.94805 |
| B20 | 12.003 | 38.143 | 38.143 | 38.143 | 32.9262 |
| E10 | 12.003 | 38.143 | 38.143 | 38.143 | 32.9266 |
| E85 | Nil | 5.72145 | 5.72145 | 5.72145 | 4.85205 |

Fuel Tax Credit Rates – 1 July 2012 – 30 June 2013 (cents per litre)

| Fuel Type | Road Transport | Auxiliary Equipment | Primary Production | Non-fuel Uses | All Other Off-road Activities |
|--------------------|----------------|---------------------|--------------------|---------------|-------------------------------|
| Diesel | 12.643 | 38.143 | 38.143 | 38.143 | 31.933 |
| Petrol | 12.643 | 38.143 | 38.143 | 38.143 | 32.623 |
| LPG | Nil | 5 | 5 | 5 | 1.32 |
| LNG/CNG (cents/kg) | Nil | 10.45 | 10.45 | 10.45 | 3.78 |
| B5 | 12.643 | 38.143 | 38.143 | 38.143 | 31.2435 |
| B20 | 12.643 | 38.143 | 38.143 | 38.143 | 33.175 |
| E10 | 12.643 | 38.143 | 38.143 | 38.143 | 33.175 |
| E85 | Nil | 5.72145 | 5.72145 | 5.72145 | 4.8945 |

NOTES:

- All fuel used in light vehicles for travelling on public roads (under 4.5t GVM) and in aircraft is ineligible for FTC.
- Road Transport refers to fuel used in vehicles greater than 4.5t GVM for travelling on a public road.
- “Primary Production” activities include agriculture, fishing and forestry.
- Non-fuel Uses are those where fuel is not burnt in an internal combustible engine - e.g. fuel used as a solvent/lubricant or in the manufacture of other goods.
- “All Other Off-road Activities” where the fuel is combusted, for example mining, marine or rail transport, electricity generation, construction, manufacturing, landscaping etc.
- FTC Rates for Gaseous Fuels (LPG, LNG & CNG) only apply to gaseous transport fuels on which excise has been paid. Different rates apply to Non-transport gaseous fuels on which no excise has been paid.
- All Road Transport Rates are dependent on the Road User Charge which is subject to change.