



**FUEL TAX CREDITS 2010-11**

Activity/Business Use	Eligible Fuel	Rate
Specified activities <ul style="list-style-type: none"> <li>• Agriculture</li> <li>• Fishing</li> <li>• Mining</li> <li>• Transport</li> <li>• Medical</li> </ul>	All taxable fuels – e.g. diesel, petrol and fuel oil	\$38.143
Non-fuel uses <ul style="list-style-type: none"> <li>• Ingredient in the manufacture of products</li> <li>• Fuel you use directly as a mould release</li> </ul>	All taxable fuels – e.g. kerosene, fuel oil, toluene, mineral turpentine and white spirit	\$38.143
Non-fuel uses <ul style="list-style-type: none"> <li>• Packaging fuels in containers of 20 litres or less for non-internal combustion engine use</li> </ul>	Mineral turpentine, white spirit, kerosene and certain other fuels	\$38.143
Non-fuel uses <ul style="list-style-type: none"> <li>• Supply of fuel for domestic heating</li> </ul>	Heating oil and kerosene	\$38.143
General electricity by a: <ul style="list-style-type: none"> <li>• Commercial generation plant</li> <li>• Stationary &amp; portable generator</li> </ul>	All taxable fuels – e.g. diesel, petrol, heating oil, kerosene and fuel oil	\$38.143
Heavy on-road vehicles (GVM greater than 4.5 tonnes)*	All taxable fuels – e.g. diesel and petrol	\$15.543
Other business activities ** <ul style="list-style-type: none"> <li>• Construction</li> <li>• Manufacturing</li> <li>• Wholesale</li> <li>• Landscaping</li> <li>• Property Management</li> </ul>	All taxable fuels – e.g. diesel and petrol	\$19.0715

\* From 1 July 2010, the road user charge is \$22.6 cents per litre, so the rate for heavy vehicles is \$15.543 cents per litre (38.143 – 22.6 = 15.543)

\*\* The rate of \$19.0715 cents per litre is 50% of the full rate of \$38.143 cents per litre. From 1 July 2012, the full rate will apply to all these activities.

We have provided general information for guidance only in this newsletter. For business and personal taxation planning, or other professional advice having regard to your circumstances, please come and see either Charles or Matthew.