



Excise on fuel and petroleum products

Your excise obligations for fuel and petroleum products that are manufactured or stored in Australia.

Fuel and petroleum excise and key terms



Understand your excise obligations and key terms if your business manufactures, produces or stores excisable fuel.

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Fuel and petroleum excise and key terms

Understand your excise obligations and key terms if your business manufactures, produces or stores excisable fuel.

Last updated 3 July 2024

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Excise duty

Excise duty is a commodity-based tax on:

- alcohol (except products wine equalisation tax applies to)
- fuel and petroleum products
- tobacco.

If you manufacture, produce or store these excisable goods in Australia, you:

- need to hold an excise licence
- may need to pay excise duty.

If you deliver excisable fuel or petroleum products from an excise-licensed premises into the Australian domestic market (for home consumption), you need to lodge an excise return and pay excise duty.

Home consumption is a term used in the *Excise Act 1901* to refer to how excise duty is only imposed on goods that will be used (or consumed) in the Australian domestic market. If those goods are exported, there is no excise duty payable.

Fuel and petroleum products subject to excise

These are examples of fuel or petroleum products that are excisable goods if you manufacture, produce or store them in Australia:

- petroleum fuels, such as petrol and diesel
- gaseous fuels, such as liquified petroleum gas or liquefied natural gas
- biofuels, such as biodiesel and fuel ethanol
- crude oil and condensate
- solvents, such as white spirits and turpentine
- lubricants, such as oils and greases

- recycled petroleum products.

Importing fuel and petroleum products

Fuel and petroleum products that you import into Australia are a type of excise equivalent good (EEG).

Instead of paying excise duty on imported fuel and petroleum products, you generally pay an equivalent customs duty.

If you use imported fuel (excluding biofuel) to manufacture excisable fuel products, you still need to pay excise duty on the final product.

Excise guidelines for the fuel industry

We publish the Excise guidelines for the fuel industry on our Legal database. This provides a broad outline of the excise laws and compliance obligations for the fuel industry. It's a reference tool to help you get things right and contains more detailed information and examples.

Excise statistics

We publish statistics and data on aspects of the excise system, see [Taxation statistics – excise and fuel scheme statistics](#).

Key excise terms

General excise terms

General excise terms and their meanings

Term	Meaning
Automatic remission	<p>An excise remission that does not require you to apply to cancel the liability to pay excise duty.</p> <p>In all cases you must maintain appropriate records.</p>

Deliver into the Australian domestic market	<p>When excisable fuel and petroleum products are released into domestic consumption. The term used in the legislation is 'deliver for home consumption'.</p> <p>Normally this will be by delivering the goods away from the excise-licensed premises but also includes:</p> <ul style="list-style-type: none"> • using those goods yourself • selling the goods for consumption on site. <p>'Home consumption' is explained in the table below.</p>
Entity-level licence	An excise-equivalent warehouse licence, excise manufacturer licence or excise storage licence that covers multiple premises.
Excisable goods	Goods that are subject to excise duty as specified in the Schedule to the Excise Tariff Act 1921 .
Excise duty	A commodity-based tax on alcohol, tobacco, and fuel and petroleum products manufactured or produced in Australia.
Excise drawback	A repayment of the excise duty you've paid (either directly or in the purchase price) on goods that you subsequently exported.
Excise-licensed premises	One that is licensed by us, under the <i>Excise Act 1901</i> . The premises covered will be specified on the excise licence.
Excise refund	A refund you can claim from us for excise duty you've paid on goods delivered for domestic consumption in certain situations. Any refund you receive is assessable income for income tax purposes, so you need to include it in your tax return.

Excise remission	A remission cancels the liability to pay excise duty.
Excise licence	An excise licence enables you to legally manufacture, produce and / or store excisable goods in Australia. There are different types and they each have conditions and obligations you need to comply with.
Excise equivalent goods (EEGs)	Imported alcohol, tobacco, or fuel and petroleum products that would be subject to excise duty if they were manufactured or produced in Australia. Instead of paying excise duty on EEGs, you generally pay an equivalent customs duty.
Excise-equivalent warehouse licence	A warehouse licence that authorises the warehousing of excise-equivalent goods. It doesn't include a warehouse licence that covers an outwards duty free shop, an inwards duty free shop, or storage of goods other than fuel to be supplied as aircraft or ship stores.
Home consumption	Refers to the destination of the excisable goods as being within Australia rather than exporting them.
Movement permission	Enables you to legally move underbond excisable goods between excise-licensed premises or to a place of export.
Periodic settlement permission (PSP)	Allows you to: <ul style="list-style-type: none"> • deliver excisable goods into the Australian domestic market over a specified period (settlement period) • defer when you lodge your excise return and pay excise duty until a specified date.
Underbond	Excisable goods are underbond while they are subject to our control. Our control ceases when excisable goods have been delivered into the Australian

	<p>domestic market, exported or a remission has been applied.</p> <p>The excisable goods are no longer underbond in the following examples:</p> <ul style="list-style-type: none"> • the product has been delivered into the Australian domestic market for home consumption under a periodic settlement permission • a remission has been applied in relation to the product.
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Excisable fuel terms

Excisable fuel terms and their meanings

Term	Meaning
Bunker fuel	<p>Ships' bunkers are generally described as:</p> <ul style="list-style-type: none"> • oil carried as fuel on oil-burning ships • ships' fuel not listed on the manifest of cargo. <p>Bunker fuel includes all types of petroleum products – for example fuel oil, aviation fuel or diesel. This is used by ships as fuel or to power auxiliary equipment, including helicopters.</p> <p>If you import or acquire bunkers used in commercial shipping operations, you may have obligations and entitlements to various duty and tax requirements, including:</p> <ul style="list-style-type: none"> • customs duty • excise duty • fuel tax credits • refunds of duty.

Excise licences for fuel and petroleum products

How to get an excise licence to manufacture, produce or store excisable fuel or petroleum products in Australia.

Last updated 3 July 2024

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When you need an excise licence

If you manufacture, produce or store excisable fuel or petroleum products in Australia, you need an excise licence.

Under the *Excise Act 1901*, it is an offence to operate without an excise licence – criminal penalties may apply.

There are different types of licences. It is important for you to understand:

- what excise licences you need to hold for your business or situation
- the conditions of the licence you hold
- your obligations as an excise licence holder.

You don't need to pay to apply or renew excise licences. However, we may ask you to lodge a financial security to protect the excise duty revenue.

A financial security can be a bond, bank guarantee, cash deposit or similar financial product (or any combination given in a form and manner we approve) for an amount of money which may be forfeited if you fail to comply with your excise obligations. There is no statutory limit to the amount of a security, but the amount is generally set by reference to the level of revenue at risk.

Your licence will be valid from the day we grant it until it is cancelled. There is no renewal process for excise licences relating to fuel and petroleum products.

How to apply for an excise licence

For fuel and petroleum products, there are 2 licence types you can apply for:

- [Manufacturer licence](#)
- [Storage licence](#)

These licences may cover a single premise (a single-premises licence) or multiple premises (an entity-level licence), and you can apply for either depending on your business needs.

Manufacturer licence

You need a manufacturer licence if you:

- manufacture or produce fuel and petroleum products
- recycle petroleum products
- store **underbond** fuel and petroleum products, including products you will use in the manufacture or production of other excisable goods.

Among other things, a manufacturer licence will specify the:

- conditions attached to the licence, including product restrictions
- type of excisable fuel and petroleum products you can manufacture
- locations of the premises
- activities you can do with those goods.

Apply for a licence to manufacture excisable products – fuel

Storage licence

We issue fuel storage licences if you only deal in underbond packaged or drummed fuel where no further manufacture takes place.

If you store underbond fuel in bulk tanks, we would generally issue you with a manufacturer licence as **blending fuels** is considered to be excise manufacture.

[Apply for a licence to store excisable products – fuel](#)

Entity-level licence

An entity-level licence is one licence that covers multiple premises.

You can either:

- apply for a new entity-level licence (where you don't currently hold an excise licence)
- vary one of your existing excise licences to cover multiple premises (new or existing).

Your entity-level licence will contain a schedule which lists the premises, authorised activities, goods, and any special conditions that apply to your licence.

If you are granted an entity-level licence, you may also receive a general movement permission. This allows you to move and receive **underbond** goods of the same kind, for which you are licensed, between any other licenced premises (including other entities' licenced premises).

For example, if your business is licensed to recycle petroleum products and it holds a general movement permission, you can move those goods to any other site that is licensed to store or manufacture the same petroleum products. You can also receive petroleum products underbond from those licensed entities.

Contact us to apply for an entity-level licence.

Varying your licence

If you hold an existing manufacturer or storage licence, you can apply to vary your licence to:

- consolidate your licences into an entity-level licence that covers multiple premises
- add a new premises to your existing licence
- remove a premises from your licence.

We can also vary your licence to remove a premises if we have reasonable grounds to [suspend](#) your licence in relation to those premises.

Example: consolidating to an entity-level licence

Karen's Kerosene Co holds both manufacturer and storage licences for multiple premises and wants to consolidate their licences into one entity-level licence.

They apply to vary one of their manufacturer licences to cover the other premises that are licenced to manufacture or store fuel.

Once the variation has been approved, Karen's Kerosene Co is granted one entity-level licence covering all of their existing licensed premises.

The ATO places conditions in relation to the premises that were licenced for storage only so that these premises can only be used for fuel storage.

Karen's Kerosene Co's remaining single-premises licences are cancelled, and they now hold an entity-level manufacturer licence.

Contact us to apply for a variation to your licence.

Your obligations as a licence holder

As an excise licence holder, you have obligations you need to meet which will be set out on your licence. This includes:

- stock control – manufacturing, storing and moving your goods
- lodging an excise return and paying excise duty

- record keeping
- advising us [if your business changes or ceases](#).

In addition, fuel or petroleum product excise licence holders need to:

- conduct volume correction to be able to correctly work out the amount of excise duty you need to pay
- understand how to correctly calculate fuel excise duty payable.

Tell us if you change or cease your business

If you hold an excise licence and you change or cease your business operations, you need to notify us.

Changing your business operation

You must tell us within 30 days of changes to your business, including:

- change in ownership
- change in people who manage or control your business
- criminal charge or conviction of you or others who manage or control your business
- receivership, administration, liquidation or bankruptcy
- change in premises
- change that substantially affects the physical security of the premises or plant and equipment used in relation to excisable goods at the premises
- change in the type of excisable goods you manufacture or store
- change in the type of excise equivalent goods (EEGs) you store or use in excise manufacture
- cessation of manufacturing or storing excisable goods or EEGs.

Ceasing your business operation

As a condition of your excise licence, you must write to us within 30 days of ceasing to operate your business to request we cancel your licence.


Before we cancel your licence, we need to ensure you no longer have any excisable or customable products. To do this we:

- conduct a final audit of goods at the licensed premises
- work out if you're liable to pay any excise duty.

If you decide to sell your business inclusive of stock, we'll try to cancel your licence at the same time as we approve the licence for the new owner. That way there will be continuity of licensing for the premises and goods. However, this doesn't mean we will automatically grant the new owner a licence.

If you don't intend to sell the goods with your business, you can either:

- pay any outstanding excise duty on goods held at the licensed premises and then dispose of the goods as you wish
- move the goods to another licence holder's premises if you have permission from us.

If you're ceasing your excise activities and **closing down your business** permanently, you'll also need to **cancel your GST** and [cancel your ABN](#)  registrations after you have met all of your tax and super obligations.

When we may suspend or cancel your licence

When we have reasonable grounds to do so, we can:

- suspend or cancel your excise licence, or
- suspend particular premises covered by your entity-level licence or remove those premises from your entity-level licence.

Reasonable grounds for suspension or cancellation include:

- you are not fit and proper as an individual or company
- you are the associate of an individual or a company that is not fit and proper
- you or any other partner in the partnership is not fit and proper
- a person who participates in the management or control of the premises specified in the licence is not fit and proper

- a director, officer or shareholder who participates in the management or control of the company is not a fit and proper person
- you don't have, or have available to you, the skills and experience required to carry out the activity authorised by the licence
- the physical security of the premises is inadequate
- the plant and equipment used at the premises are inadequate to protect the excise revenue related to the goods at the premises
- you have no market for the goods covered by the licence
- you aren't complying with your record-keeping requirements
- you have breached a condition of your licence
- you have made a false or misleading statement to us
- cancellation is needed to protect the related excise revenue
- cancellation is needed to ensure you comply with the excise law
- you have not conducted any activities authorised by the licence at any premises covered by the licence for a period of at least three years.

Licence suspension

If we suspend your licence, the activities you are approved to do under your licence may be restricted. If you are granted an entity-level licence, we may suspend your licence in relation to a particular premises rather than the entire licence.

Suspension may be a temporary measure or may lead to the cancellation of your licence or removal of the premises from your licence.

Licence cancellation

In addition to the above, we may also cancel your licence when:

- you ask us to (for example, where you intend to cease business)
- no remaining premises would be covered by the licence because of a variation to remove a premises from your licence.

For more information, see section 4 of the Excise guidelines for the fuel industry.

Obtaining licence information for third parties

You can use the Excise and excise-equivalent warehouse licences register from August 2024 to find out if entities you intend to do business with hold a licence granted under the Excise Act or Customs Act.

You can also **contact us** for information about the excise licences and permissions of third parties you deal with.

Other registrations

If you're in business, you may also have other registration obligations – some registrations are compulsory, while others are optional.

You can also find out more about **Permissions to move excisable fuel and petroleum products**.

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Stock control and ATO access for fuel and petroleum products

Understand your responsibilities if your business has an excise licence and stocks excisable fuel and petroleum products.

Last updated 15 May 2023

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Stock control

As an excise licence holder, you have specific responsibilities for your stock of excisable fuel and petroleum products. You're responsible for the excisable goods in your possession, custody or control.

We may require you to pay an amount equal to the excise duty that would have been payable on the goods if you:

- fail to keep those goods safe
- can't account for them to our satisfaction.

Stocktakes – general requirements

You need to conduct regular stocktakes to:

- check the accuracy of your stock records
- identify omissions or errors in stock records
- identify security issues (such as theft)
- identify problems with plant and equipment.

Accounting for the theft of **underbond** stocks is the responsibility of the licence holder. You need to pay duty on any stock that has been stolen. Contact us for advice if underbond stock has been stolen.

Stocktakes – for excisable fuel products

You should do stocktake surveys monthly, or quarterly at a minimum.

You should conduct your stocktake on a floor-to-book basis.

Duty is payable on stock that you can't account for. You must:

- tell us as soon as possible about stock losses that are outside normal loss parameters
- record any stock gains
- ensure any stock gains are taken up as underbond stock in your records.

In some situations, you may offset survey gains against unaccounted shortages when you calculate duty payable on packaged stock losses.

Contact us for advice about what to do in these situations.

Destroying stock

You need our permission before you destroy any excisable fuel or petroleum products.

ATO access to your premises

You must give ATO officers complete access, at all times, to every part of any factory, approved place or other premises specified in a licence.

Our officers may examine and take account of excisable goods in your premises and vehicles.

QC 63565

Permissions to move excisable fuel and petroleum products

How to apply for permission to move underbond excisable goods between excise-licensed premises or to a place of export

Last updated 3 July 2024

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When you need permission

Excisable goods are underbond whilst they are subject to our control. Our control ceases when excisable goods have been delivered into the

Australian domestic market, exported or a remission has been applied.

You need permission from us before you move underbond excisable goods between licensed premises or to a place of export.

Rules for moving excisable goods

When we grant a movement permission, we may include conditions or ask you to lodge a financial security with us.

To move goods underbond, your movement permission must specify both the:

- goods that can be moved
- premises that the goods can be moved from and to.

Applying for a movement permission

You may need to apply for one of the following types of permissions.

Non-export movement permissions

If you need to move goods between licensed premises, you will need one of the following:


- **single movement permission** – which allows a one-off movement of specific underbond goods from one specified place to another. The movement must occur during the period specified in the permission. Apply for a single movement permission if you don't normally deal with underbond goods.
- **continuing movement permission** – which allows you to move underbond goods of a specified type without having to seek permission for each movement between excise-licensed premises. This remains in force until we revoke it or you cancel it.
- **general movement permission** – a type of continuing movement permission we may give you on application or if you are granted an entity-level licence. This will allow you to move your goods to any premises licensed to receive goods of the same kind.

When moving goods to a licensed premises owned by another entity, you may need to check that they will and are able to accept the goods.

Export movement permissions

An export movement permission (either **single** or **continuing**) allows you to move underbond excisable goods from excise-licensed premises to a place of export such as a wharf, airport or customs depot.

You don't need an export movement permission if excise duty has been paid in full on the goods you are exporting. In these instances, you may be eligible for a **drawback** of the excise duty if the export involves fuel.

The export movement permission is **not** an authority to export. You must obtain this permission separately from the [Department of Home Affairs](#) . You must keep the export declaration number provided by the Australian Border Force. This will form part of your evidence that goods were moved for export.

Obtaining licence information for third parties

You can use the Excise and excise-equivalent warehouse licences register from August 2024 to find out if entities you intend to do business with hold a licence granted under the Excise Act or Customs Act.

You can also **contact us** for information about the excise licences and permissions of third parties you deal with. For example, to confirm that a third party can receive goods underbond.

Other registrations

If you're in business, you may also have other registration obligations – some registrations are compulsory, while others are optional.

QC 63566

Excise duty rates for fuel and petroleum products

Check the current excise duty rates for fuel and petroleum products, including gaseous fuels.

Last updated 29 January 2025

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How to use these tables

Save this page to your favourites to make sure you use the correct rate for each product in every excise return you lodge.

The tables on this page are a simplified version of the Schedule to the *Excise Tariff Act 1921*. For terms, refer to **Fuel and petroleum excise and key terms**.

We express excise duty rates per litre, kilolitre or kilogram of product for fuel and petroleum products, including gaseous fuels.

When rates change

The law indexes the excise duty rates for fuel and petroleum products (other than aviation fuels and certain petroleum-based products) twice a year, based on the upward movement of the consumer price index (CPI). The Australian Bureau of Statistics (ABS) is responsible for determining and publishing the CPI on or before the last Wednesday of the month following the relevant quarter. The current schedule of release dates can be found on the [ABS website](#) .

Usually, indexation occurs on 1 February and 1 August. However, when the ABS doesn't publish the CPI figure at least 5 days before indexation day, under the law, indexation day is effectively pushed back to the fifth day after publication.

As the CPI for this quarter was published on 29 January 2025, indexation day is 3 February. Table 1 below reflects the release dates

and the relevant indexation days.

Table 1: CPI publication dates for 2025

Date of CPI publication	Date of CPI publication + 5 days	Indexation day
29 Jan 2025	3 Feb 2025	3 Feb 2025
30 July 2025	4 Aug 2025	4 Aug 2025

The CPI indexation factor for rates from 3 February 2025 is **1.004**.

Excise duty rates increase in July each year for biodiesel.

From 30 March to 28 September 2022, the excise and excise equivalent customs duty rates for petrol, diesel and all other fuel and petroleum-based products (except aviation fuels) were temporarily reduced. These rates returned to the full rate on 29 September 2022.

The excise duty rates may also change due to other law changes.

Excise duty rates – fuel

Fuel includes everything listed in item 10 (see Table 2 below). It excludes:

- goods listed in item 15 ([Table 3](#))
- waxes
- bitumen.

Note: In Australia, gasoline is more commonly referred to as petrol.

Table 2: Fuel rates

Tariff item	Description	From 5 Aug 2024 to 2 Feb 2025	From 3 Feb 2025
10.1 Unit:	Petroleum condensate	0.506	0.508

\$ per litre			
10.2 Unit: \$ per litre	Stabilised crude petroleum oil	0.506	0.508
10.3 Unit: \$ per litre	Topped crude petroleum oil	0.506	0.508
10.5 Unit: \$ per litre	Gasoline (other than for use as fuel in aircraft)	0.506	0.508
10.6 Unit: \$ per litre	Gasoline for use as fuel in aircraft	0.03556	0.03556
10.7 Unit: \$ per litre	Blends of gasoline and ethanol	The amount of duty worked out under section 6G (using \$0.506 per litre at step 3)	The amount of duty worked out under section 6G (using \$0.508 per litre at step 3)
10.10 Unit: \$ per litre	Diesel	0.506	0.508
10.12 Unit: \$ per litre	Blends of diesel and biodiesel and/or ethanol	The amount of duty worked out under section 6G	The amount of duty worked out under section 6G

		(using \$0.506 per litre at step 3)	(using \$0.508 per litre at step 3)
10.15 Unit: \$ per litre	Heating oil	0.506	0.508
10.16 Unit: \$ per litre	Kerosene (other than for use as fuel in aircraft)	0.506	0.508
10.17 Unit: \$ per litre	Kerosene for use as fuel in aircraft	0.03556	0.03556
10.18 Unit: \$ per litre	Fuel oil	0.506	0.508
10.19A Unit: \$ per litre	LPG, other than LPG exempted from excise duty by section 77HB of the <i>Excise Act</i> 1901	0.165	0.166
10.19B Unit: \$ per kilogram	LNG, other than LNG exempted from excise duty by section 77HB of the <i>Excise Act</i> 1901	0.347	0.348
10.19C Unit:	CNG, other than CNG exempted from excise duty by	0.347	0.348

\$ per kilogram	section 77HA of the <i>Excise Act 1901</i>		
10.20 Unit: \$ per litre	Denatured ethanol for use as fuel in an internal combustion engine (rate worked out under section 6H of the <i>Excise Tariff Act 1921</i>)	0.166	0.166
10.21 Unit: \$ per litre	Biodiesel (rate worked out under section 6J of the <i>Excise Tariff Act 1921</i>)	0.152	0.152
10.25 Unit: \$ per litre	Liquid aromatic hydrocarbons consisting principally of benzene, toluene or xylene or mixtures of them (other than goods covered by section 77J of the <i>Excise Act 1901</i>)	0.506	0.508
10.26 Unit: \$ per litre	Mineral turpentine (other than goods covered by section 77J of the <i>Excise Act 1901</i>)	0.506	0.508
10.27 Unit:	White spirit (other than goods covered	0.506	0.508

\$ per litre	by section 77J of the <i>Excise Act 1901</i>)		
10.28 Unit: \$ per litre	Petroleum products (other than blends) not elsewhere included (other than goods covered by section 77J of the <i>Excise Act 1901</i>)	0.506	0.508
10.30 Unit: \$ per litre	Blends of one or more of the above goods (with or without other substances) not elsewhere included that can be used as fuel in an internal combustion engine (other than goods covered by section 77J of the <i>Excise Act 1901</i>)	The amount of duty worked out under section 6G (using \$0.506 per litre at step 3)	The amount of duty worked out under section 6G (using \$0.508 per litre at step 3)

Excise duty rates – certain petroleum-based products

The following rates are not subject to indexation.

Table 3: Excise duty rates – Certain petroleum-based products other than those products for use as a fuel, exempt oils and hydraulic fluids

Tariff item	Description	From 5 Aug 2024 to	From 3 Feb 2025 to
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		2 Feb 2025	3 Aug 2025
15.1 Unit: \$ per litre	Petroleum-based oils that are lubricant / fluid / oil products or their synthetic equivalents but not greases	0.142	0.142
15.2 Unit: \$ per litre	Petroleum-based oils that are lubricant / fluid / oil products and greases or their synthetic equivalents, recycled for use as oils that are lubricant / fluid / oil products but not greases	0.142	0.142
15.3 Unit: \$ per kilogram	Petroleum-based greases and their synthetic equivalents	0.142	0.142
15.4 Unit: \$ per kilogram	Petroleum-based oils that are lubricant / fluid / oil products and greases or their synthetic equivalents, recycled for use as greases	0.142	0.142

Contact us about excise for more information on calculating excise duty for:

- stabilised crude petroleum oil
- condensate.

Historical excise duty rates

The Australian Government data.gov.au website lists [Historical excise duty rates](#) [↗](#).

Calculating fuel excise duty

How to calculate the amount of excise duty to pay on excisable fuel or petroleum products and fuel blends.

Last updated 15 May 2023

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Calculating the amount of excise duty to pay

If you have a periodic settlement permission (PSP) you need to pay excise duty at the same time you lodge your excise duty return, either:

- weekly
- monthly.

To calculate the amount of excise duty you need to pay, you need to know the:

- type of excisable product
- total volume of the product
- current **excise duty rate** for that product.

Refer to details of how to measure product volume in our Excise Determinations:

- EXC 2016/7 – *Excise (Volume of Liquid Fuels – Temperature Correction) Determination 2016 (No. 2)*

- EXC 2016/8 – *Excise (Volume of LPG – Temperature and Pressure Correction) Determination 2016 (No. 2)*
- EXC 2016/9 – *Excise (Mass of CNG) Determination 2016 (No. 2).*

Formula

For liquid fuel and petroleum products, you work out excise duty on the total volume of product, using the following formula:

Total volume (litres) of product x current excise duty rate.

Make sure you keep adequate records that show how you worked out the amount of excise duty you had to pay.

Decimal places for calculations

You should make all calculations to 3 decimal places, up to when you include the information on your excise return. You may consolidate product lines by tariff item or sub-item on the return.

Calculating excise duty on excisable fuel blends

The total volume of a fuel blend will be subject to excise duty, less any duty that has previously been paid on any fuel blend components. That is less any:

- customs duty already paid on imported fuels (except biofuels)
- excise duty on excisable fuels.

Special calculation for blends containing biofuels

Where a component of the blended fuel is an imported biofuel, the amount of duty payable on the biofuel component is equal to the full petrol or diesel excise rate.

To work out the amount of duty you can deduct for blends that contain duty paid biofuels (biodiesel or fuel ethanol), you can only use the excise duty rate for the biofuel multiplied by the quantity of biofuel.

Example: biodiesel blended with underbond diesel

All Seasons Fuel Blenders (ASFB) operate a licensed site where they blend biodiesel with **underbond** diesel.

ASFB buys 20,000 litres of imported and customs duty-paid biodiesel. The customs duty for the biodiesel was \$9,540 (20,000 litres × \$0.477). They then blend the biodiesel with the 80,000 litres of underbond diesel on 15 March 2023.

ASFB delivers the 100,000 litres of B20 (20% biodiesel and 80% diesel) on 22 March 2023 under their periodic settlement permission (PSP).

When calculating their excise duty liability, they:

- multiply the volume of diesel by the excise duty rate for diesel (80,000 litres × \$0.477 = \$38,160)
- multiply the volume of biodiesel by the excise duty rate for biodiesel (20,000 litres × \$0.111 = \$2,220).

ASFB can deduct duties already paid on a component of the blend. However, in calculating the duty already paid, they must treat the biodiesel as excisable even though it was imported and has a higher customable rate.

As the excise duty rate for biodiesel is \$0.111 on 15 March 2023, they can only have a deduction of (20,000 × \$0.111 = \$2,220).

The total excise duty of \$38,160 (\$38,160 + \$2,220 - \$2,220) is payable on the 100,000 litres of B20 delivered.

Calculations for imported fuels

The above example applies equally to imported fuel ethanol.

Excisable fuel components

The excisable components of a blend must be duty paid if applicable, even if the:

- resulting blend is not excisable under the *Excise Tariff Act 1921*
- process undertaken is not excise manufacture.

If you blend **underbond** excisable fuel, it must occur at a licensed premises. You must pay excise duty on the excisable fuel components,

either:

- before you blend them
- as stated in your periodic settlement permission (PSP).

QC 63571

Lodge an excise return and pay fuel excise duty

How to lodge an excise return and pay excise duty on fuel and petroleum based products.

Last updated 5 September 2023

On this page

[Who needs to lodge and pay fuel excise duty](#)

[Paying excise duty on excisable fuel and petroleum based products](#)

[Prepayment of excise duty](#)

[Periodic settlement permission](#)

[Settlement period](#)

Who needs to lodge and pay fuel excise duty

You need to lodge an excise return and you may need to pay excise duty if you deliver excisable products into the Australian domestic market.

What triggers an obligation to lodge and pay

Activities that trigger an obligation to lodge an excise return and pay excise duty occur when excisable goods are:

- moved out of excise-licensed premises and delivered into the Australian domestic market
- used at the excise-licensed premises.

If you have a [periodic settlement permission \(PSP\)](#), your obligations to lodge an excise return and pay excise duty will differ.

How to lodge

You should lodge your excise return using ATO online services.

Lodging your excise return online means you can:

- quickly and easily lodge online without downloading a PDF form
- only see questions that are relevant to your return
- easily submit a nil return when you have no product details to report
- have your excise duty amounts automatically calculated
- use pre-filled tariff items, after your first online lodgment
- view your lodged returns, transaction history and future lodgment due dates.

How to access the online form

To access the form using online services:

- select **Lodgments**
- select **Excise duty return**
- select the **type of return** then **Prepare**
- complete all mandatory fields and review the information
- tick the **Declaration** box and select **Submit**.

For help when completing the online form, you can:

- hover over or click the **(?)** icon for quick tips or smart help
- click on the **(?)** help button on the right side of the screen for all Help topics.

If you need assistance to lodge online **contact us**.

Paying excise duty on excisable fuel and petroleum based products

If you have an obligation to lodge an excise return you need to:

- apply for Excise registration before lodging an excise return
- have a payment reference number (PRN).

You need to [prepay your excise duty](#) or apply to pay on a [periodic settlement basis](#).

Excise duty is due at the same time as your excise return for all settlement periods (that is, weekly, monthly or quarterly).

To help you pay correctly, see:

- calculating fuel excise duty
- current excise duty rates
- options for how to pay.

Prepayment of excise duty

You must lodge your excise return and prepay excise duty **before** you deliver excisable goods into the Australian domestic market, unless you have a PSP.

Once we've received payment and approved your return, we'll issue you with a written delivery authority. This allows you to physically move the goods from the licensed premises and deliver them into the Australian domestic market.

To access your delivery authority using online services:

Online services for business

- select **Communication**
- select **Secure mail**
- navigate to the relevant mailbox
- click on the **Delivery Authority/Excise return** attachment and download the PDF document

To receive an email notification that your delivery authority has been issued, add an email address in the **Notifications** field at the bottom of the secure mail inbox.

Email notifications will always be sent from our trusted email address, Taxofficeportalmessagenotify@ato.gov.au

You can also access your delivery authority from the Excise duty return landing page:

- select **Lodgments**
- select **Excise duty return**
- select **Pre-payment**
- click on the **Delivery authority** link for the selected period.

Online services for agents

- select **Communication**
- select **Communication History**
- select **Search**.
- click on the **Delivery authority** link for the selected period.

Periodic settlement permission

A PSP allows you to:

- deliver excisable goods into the Australian domestic market over a specified period (settlement period)
- defer when you lodge your excise return and pay excise duty until a specified date.

For each settlement period (weekly, monthly or quarterly) you must:

- lodge an excise return detailing the deliveries you made during the settlement period
- pay excise duty on these excisable goods.

You must lodge a return for each settlement period, even if you haven't delivered any goods in that period.

When you can get a PSP

A PSP must be applied for using the approved application form. This may be done as part of the excise licensing process. As a PSP enables an entity to effectively defer lodgment and payment to a later date, we must consider several factors before deciding whether a PSP should be granted and whether a weekly, monthly or quarterly settlement period should be allowed.

Among other things, these considerations include your overall compliance with tax obligations, for example, lodgment and payment history.

Decisions to grant or refuse to grant a PSP, allow weekly, monthly or quarterly settlement periods, condition a permission, or take a financial security to ensure compliance with the permission are determined based on what we consider to be the risk to revenue of allowing an entity to defer the lodgment and payment of required excise duty.

Decisions in relation to PSPs are reviewable decisions and may be objected against.

If your licensed premises are covered by another entity's PSP, the other entity must lodge the excise return and pay the excise duty for goods they deliver into the Australian domestic market from your licensed premises.

For more information, see [application for an excise periodic settlement permission](#).

Settlement period

For all settlement periods, payment of excise duty is due at the same time as your excise return.

Eligible for small business entity concessions

If you're eligible for small business entity concessions, you may be able to report and pay your excise obligations monthly or quarterly.

Under a monthly arrangement, we require you to report and pay excise duty by 4:00 pm on the **21st** day of the month following delivery of the goods into the Australian domestic market.

For example, if you delivered goods into the Australian domestic market during September , you must report them in your September excise return. By 4:00 pm on 21 October , you must:

- lodge your September excise return
- pay the excise duty.

From 1 July 2023, businesses with an aggregated turnover of less than \$50 million may be eligible to report and pay their excise obligations quarterly.

Under a quarterly arrangement, you need to report and pay excise duty:

- for a quarter ending on 31 March, 30 June or 30 September – by the 28th day after the end of the quarter
- for a quarter ending on 31 December – by the 28th day of the February after the end of the quarter.

Example: moving to a quarterly periodic settlement permission

Fuelwise Logistics Co are a fuel distributor and currently report and pay their excise obligations monthly. As they have an aggregated turnover of less than \$50 million, they may be eligible to report and pay their excise obligations on a quarterly basis.

On 10 September, they apply to change their reporting to quarterly. Their application is approved, and their quarterly cycle will begin on 1 October. They will still need to lodge and pay monthly until the new quarter starts. For the quarter ending 31 December they are required to report and pay excise duty by 28 February.

Not eligible for small business entity concessions – weekly

If your business is not eligible for small business entity concessions and you:

- **don't** deal in transport of gaseous fuels, you can apply for a specific 7-day settlement period
 - you must lodge your excise return and pay the excise duty by 4:00 pm on the **first** business day after the end of the settlement period

- deal in transport gaseous fuels, you can apply to us to defer reporting and paying excise duty on your transport gaseous fuels
 - you must lodge your excise return and pay the excise duty by 4:00 pm on or before the **sixth** business day after the end of your nominated 7-day settlement period.

QC 63567

Excise refunds, drawbacks and remissions on fuel

How to claim a refund, drawback or remission on excisable fuel and petroleum-based products.

Last updated 7 March 2025

On this page

[Claim a refund](#)

[Claim a drawback](#)

[Claim a remission](#)

[Remission for bunker fuel](#)

[Remission for transport LPG and LNG](#)

[Supplying excisable fuel products under automatic remission](#)

Claim a refund

You can claim a refund of **excise duty** you have paid in certain situations. Examples include duty paid goods:

- returned to licensed premises for further manufacture
- where the duty was paid by mistake.

The time limits for lodging refund claims are generally:

- 12 months after the day excise duty was paid, when paid on or before 30 June 2024
- 4 years after the day excise duty was paid, when paid on or after 1 July 2024.


You can **contact us** to confirm timeframes if you're unsure.

Find out more on how to claim an **excise refund or drawback** – remember you must **keep detailed records** to substantiate your claims.

If your application is approved, we will issue a refund into your nominated bank account. Any refund you receive is assessable income for income tax purposes, so you will need to include it in your tax return.

For more information, see section 7 of the **Excise guidelines for the fuel industry**.

You may be able to claim a refund of **customs duty** you have paid for imported petroleum goods which have been used in the manufacture of excisable goods.

Applications for a refund of customs duty must be made to the [Department of Home Affairs](#) .

Claim a drawback

You can claim a drawback of the excise duty you have paid (either directly or in the purchase price) on goods that you subsequently exported.

A drawback claim must be lodged **within 12 months** from the day after the goods are exported and must be at least \$50.

Find out more on how to claim an **excise refund or drawback** – remember you must **keep detailed records** to substantiate your claims.

If your application is approved, we will issue a refund into your nominated bank account. Any drawback you receive is assessable income for income tax purposes, so you will need to include it in your tax return.

For more information, see section 7 of the **Excise guidelines for the fuel industry**.

Claim a remission

You may be eligible for a remission (waiver) of excise duty you would have had to pay on your goods if:

- your goods **can't** be delivered into the Australian domestic market, or
- you meet another remission circumstance.

This means you won't have to pay excise duty for these goods.

Generally, you will be required to apply to us for a remission of excise duty, but there may be circumstances where a remission without application (automatic remission) applies to you.

Excisable goods you can claim a remission for

You can claim a remission for excisable goods that haven't been delivered into the Australian domestic market if they:

- deteriorated
- are damaged, lost or destroyed while they are **underbond**
- are supplied as bunker fuels to certain vessels in commercial shipping – this applies from 1 January 2025
- are supplied as liquefied petroleum gas (LPG) and liquefied natural gas (LNG) for non-transport use
- have been chemically transformed (other than by combustion) into a non-excisable product.

For more information, see section 7.3.1 of the **Excise guidelines for the fuel industry**.

How to claim a remission

Find out more on how to apply for an **excise remission** and seek permission to destroy excisable goods.

Remission for bunker fuel

Bunker fuel refers to fuel that is stored to power a ship or its auxiliary equipment, it is not cargo. You don't need to complete a remission application if an automatic remission applies.

From 1 January 2025, there is an automatic remission of excise duty for bunker fuel where all of the following apply:

- the fuel (other than aviation fuels) is for the use of passengers or crew of the ship, or for the service of the ship that's not an overseas ship as defined by the Excise Act
- the fuel is supplied directly from an excise licensed premises to a person who will use it for the purpose of carrying on a business
- the fuel is supplied to the ship with a gross tonnage of at least 400 tonnes.

Ships coming from overseas with bunker fuel onboard that meet the above may be eligible to apply for a customs remission.

For more information, see [Bunker fuel and commercial shipping](#).

Remission for transport LPG and LNG

A full automatic remission of excise duty applies to liquefied petroleum gas (LPG) and liquefied natural gas (LNG) you supply for non-transport use only. You don't need to complete a remission application if a full automatic remission applies.

An automatic remission doesn't apply to LPG or LNG when:

- you supply LPG or LNG for mixed use (both transport and non-transport) and the LPG or LNG is delivered into one tank
- the end use of the LPG or LNG is unknown at the time of supply.

If you supply LPG or LNG duty unpaid, on the basis that an automatic remission of the duty applies (that is, the goods are for non-transport use), you must have a reasonable expectation that the goods will not be used as a transport fuel.

Penalties can apply to both the supplier and end user if LPG or LNG was supplied with an automatic remission of the duty but is then used as a transport fuel.

If you are supplying LPG with an automatic remission of the duty, you should include the following notice on your invoices:

'Not to be used, or supplied, for transport use. Penalties apply.'

The notice is not required when you supply the LPG in containers 210 kilograms or less, or to a residential premises and is not for

business use.

Supplying excisable fuel products under automatic remission

If you hold an excise manufacturer licence or excise storage licence and a periodic settlement permission (PSP), you can supply some excisable fuel products, duty unpaid, to the following purchasers. The goods you supply will effectively be excise-free as you get an automatic remission of the excise duty.

When you supply excisable goods duty unpaid, ensure you understand who you are supplying to and the relevant restrictions and requirements.

You must keep detailed records of the goods you supply excise duty unpaid.

Who you can supply excise duty unpaid goods to

You can supply excise duty unpaid goods to the following purchasers:

- the Governor-General or any member of the Governor-General's family, if the goods are for official use
- state governors or any member of a state governor's family, if the goods are for official use
- certain international organisations specified in the law, or officials of those organisations, if the goods are not for the purposes of trade
- the government of another country under an agreement between that government and the Australian Government, if the goods are for official use and not for the purposes of trade
- people covered by a Status of Forces Agreement, if the goods are for official use
- official use by diplomatic missions and consular posts, and personal use of certain people working for those organisations
- people who get LPG and LNG for **non-transport use**, including use in a forklift
- people who get bunker fuel as ship stores for vessels with gross tonnage of at least 400 tonnes, from 1 January 2025.

What you need to do

If you supply goods excise duty unpaid in the situations described above, you're entitled to an automatic remission or refund of excise duty on those goods.

However, you must also ensure that the end user is entitled to receive the goods excise duty unpaid under an automatic remission or refund. You can do this by ensuring you follow the requirements for official stationery and periodic settlement permission.

Official stationery

Each order you receive must be on official stationery.

This includes the Governor-General, state governors, certain international organisations, the government of a country other than Australia, and those covered by a Status of Forces Agreement. Orders must include confirmation that the goods are for official use.

Orders from diplomatic missions and consular posts must indicate whether the goods are for official or personal use.

For more information, see in section 7 of the **Excise guidelines for the fuel industry**. This includes the full list of who you can supply excisable goods duty unpaid to, what you need to do, and records you need to keep.

Periodic settlement permission

A periodic settlement permission (PSP) allows you to deliver excisable goods into the Australian domestic market (for home consumption) over a specified period (settlement period).

In some circumstances, you need to hold a PSP to supply goods under automatic remission. You don't need to report these sales unless we ask you to.

You don't need approval from us before you release goods subject to automatic remission. You therefore **don't** have to:

- enter these goods on an excise return, or
- apply for an excise remission.

For more information, see **Permissions to move excisable fuel and petroleum products**.

Vapour recovery

You may be eligible to claim a refund of excise duty for petroleum product processed by a vapour recovery unit.

Last updated 2 July 2024

Vapour recovery unit (VRU) refunds

Gasoline and diesel fuels emit hydrocarbon vapours during the delivery process at petrol stations or storage facilities. These vapours, once captured by the petrol tankers, can be transported back to a licensed fuel terminal or refinery, where a VRU recondenses the vapours back into liquid fuel. Since the excise duty on this fuel has already been paid, you may be entitled to a refund.

You can claim a refund of excise duty where:

- the gasoline and diesel goods, including blends, are duty paid and delivered into the domestic market
- the goods have not been used
- a portion of the goods are returned to an excise-licensed premises and processed by a VRU, and
- the goods are subject to further manufacture or production.

From 1 July 2024, the amount of refund you are eligible for can be calculated using a single standardised rate of 0.0006442. The calculation uses the following formula:

The excise duty refund amount = goods (litres) delivered for home consumption × applicable duty rate paid for the goods × 0.0006442.

Refund limit

Gasoline has a higher recovery rate compared to diesel.

To ensure accuracy, your refund claim is subject to a refund limit. The volume of diesel or diesel blends can't exceed 2 times the volume of

gasoline or gasoline blends delivered during the refund period.

Where the diesel proportion exceeds the refund limit, the amount of diesel for refund purposes will be taken to be 2 times the amount of gasoline.

If no gasoline is delivered in the refund period, no refund will be available.

To claim a refund, refer to **Excise refund or drawback**.

There is a 4-year time limit for lodging most refund claims.

Example: ratio of diesel to gasoline is within limit

Petro Pty Ltd's petrol tankers captured the vapours of dutiable diesel and gasoline during the month of July.

Petro Pty Ltd submits a refund claim for:

- 2,300,000 litres of diesel delivered, which they had paid excise duty for at \$0.496 per litre
- 2,200,000 litres of gasoline delivered, which they had paid excise duty for at \$0.496 per litre.

As the ratio of diesel to gasoline is 51/49 (or 1.05:1), and not 2 times greater, no refund limit applies.

Using the single standardised rate, Petro Pty Ltd calculates their refund amount to be a total of \$1,437.85, based on their calculations for:

- Gasoline – 2,200,000 litres × \$0.496 per litre × 0.0006442 = \$702.95
- Diesel – 2,300,000 litres × \$0.496 per litre × 0.0006442 = \$734.90

Petro Pty Ltd's refund claim is \$1,437.85.

Example: ratio of diesel to gasoline exceeds limit

The calculation will be different if Petro Pty Ltd had delivered:

- 1,200,000 litres of diesel
- 120,000 litres of gasoline.

As the ratio of diesel to gasoline is 91/9 (or 10.1:1), the refund limit applies. The amount they can claim for diesel is capped at 2 times the amount of gasoline, which is 240,000 litres.

Petro Pty Ltd's refund amount will be a total of \$115.03, calculated as:

- Gasoline – 120,000 litres x \$0.496 x 0.0006442 = \$38.34
- Diesel – 240,000 litres x \$0.496 x 0.0006442 = \$76.69.

Petro Pty Ltd's refund claim is \$115.03.

QC 102670

Record keeping for excisable fuel and petroleum

Records you need to keep if your business holds an excise licence and deals in fuel and petroleum products.

Last updated 15 May 2023

On this page

[Excise licence holder obligations](#)

[Records for excisable fuel and petroleum products](#)

[Records for excisable fuel products under an automatic remission](#)

Excise licence holder obligations

As an excise licence holder, you need to know general **record keeping for business** requirements, as well as those specific to your excise operations.

Keeping accurate and complete records will help you meet your tax obligations and manage your business and cash flow. It is also a legal requirement.

You need to:

- keep the records required by your licence
- keep the records for the period advised on your licence (generally 5 years)
- make these records (and copies) available to us if we ask to see them.

If you cease to hold an excise licence, you must still keep all records of your previously-licensed activities for the period advised on your licence.

Records for excisable fuel and petroleum products

Examples of the types of records you need to keep for excisable fuel and petroleum products include:

- invoices
- records from SAP or other logistical software systems used
- contracts for supply of fuel
- delivery documentation
- fuel measurement and reconciliation records
- disposal receipts, hazardous waste disposal permissions.

Your records should include the following details of excisable goods:

- goods used in manufacture
- process of manufacture
- quantity manufactured
- quantity on hand or stored

- storage details
- sales or disposals
- loss or wastage during or after manufacture
- movement documents such as delivery, receipts and dispatch notices, including dates.

Records for excisable fuel products under an automatic remission

If you are supplying LPG with an automatic remission of the duty, you should keep copies of invoices. The invoices should include the following notice:

Not to be used, or supplied, for transport use. Penalties apply.'

The notice isn't required when the LPG is supplied in containers 210 kilograms or less, or to a residential premises and is not for business use.

You can **contact us** if you need further guidance or examples of appropriate records to meet the record-keeping requirements.

QC 63577

Contact us about excise

Who to contact if your business manufactures, produces or stores excisable fuel or petroleum products in Australia.

Last updated 16 May 2023

On this page

[ATO contacts](#)

[Department of Home Affairs enquiries](#)

[Confidential reporting of tax evasion](#)

ATO contacts

You can use our dedicated channels to contact us if you manufacture, produce or store excisable goods (alcohol, fuel and petroleum products, or tobacco) in Australia.

You can:

- **email** us at
 - Alcohol@ato.gov.au
 - Petroleum@ato.gov.au (for all fuel-related matters)
 - Tobacco@ato.gov.au
- **phone** us on **1300 137 290** between 8:00 am and 6:00 pm, Monday to Friday
- **write** to us at

Australian Taxation Office
PO Box 3514
ALBURY NSW 2640.

We also have consultative the following forums for representatives of the alcohol and petroleum industries:

- Alcohol Stakeholder Group
- Petroleum Stakeholder Group

For more information about excise topics, see:

- Excise on alcohol
- Excise on fuel and petroleum products
- Excise on tobacco
- Excise equivalent goods (imports)

Department of Home Affairs enquiries

To contact the Department of Home Affairs, you can:

- phone **13 18 81** in Australia, between 9:00 am and 5:00 pm AEST, Monday to Friday (excluding national public holidays)

- visit their website at [home affairs.gov.au](https://homeaffairs.gov.au) .

Confidential reporting of tax evasion

If you think someone may be engaging in tax evasion activities, we encourage you to report it to us by **making a tip-off**. You can also find the ATO tip-off form in the **Help & support** section of the **ATO app**.

The reporting process is confidential. It will help us support the Australian community and retain fairness in the excise system.

QC 72605

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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