

Fuel Tax Credits – Simple Guide

Fuel tax credits let you claim back some of the fuel tax included in the price of fuel used in your business.

How much can you claim?

The amount depends on how and where the fuel is used:

- On-road use (public roads): A reduced credit rate applies for heavy vehicles.
- Off-road use (machinery and equipment): A higher credit rate generally applies.

Who can claim?

Businesses that use fuel for:

- Machinery or equipment
- Heavy vehicles over 4.5 tonnes (gross vehicle mass) travelling on public roads
- Off-road activities such as construction, farming, and mining

Eligible fuels include:

- Diesel
- Petrol
- LPG
- Biodiesel and fuel blends

Industries that commonly claim fuel tax credits:

- Building & Construction – site work and machinery
- Concrete Pumping & Earthmoving – heavy equipment
- Agriculture – tractors and farm machinery
- Transport & Logistics – trucks (limited credits for road use)
- Mining & Quarrying – off-road equipment
- Landscaping & Trade Services – equipment used on-site

How do I claim?

Fuel tax credits are claimed through your BAS (Business Activity Statement).

To claim correctly, you need to keep records of how much fuel you use and what it's used for.

I can help you track your fuel use and keep accurate records, or provide you with a simple spreadsheet to make it easy.

Fuel tax credits can make a real difference for businesses that use fuel regularly.