

Fuel tax credits calculation worksheet

Use this worksheet to help you calculate your fuel tax credits and claim them on your business activity statement (BAS). You must be registered for goods and services tax (GST) and fuel tax credits before you can claim.

This worksheet will provide you with instructions and tools to help you get your fuel tax credit claim right.

⊖ Rates are indexed twice a year – in February and August.

Check the rates online before you lodge your BAS at ato.gov.au/fueltaxcreditrates

We post rate changes on Facebook and Twitter – follow us via ato.gov.au/findus

Fuel tax credit calculator

Use our Fuel tax credit calculator to help you work out your claim. It's easy to use and available:

- at ato.gov.au/fueltaxcreditcalculator
- in our *ATO app* – download or update the app from Google Play™, Windows Phone Store, or the Apple App Store.

Or you can work out your claim by following the three steps on this page.

How to work out your fuel tax credits

Step 1: Work out the eligible quantity

Work out how much fuel (liquid or gaseous) you acquired for each business activity.

Step 2: Check which fuel tax credit rate applies

To work out which rate applies refer to ato.gov.au/fueltaxcreditrates

Use the rate that applied when you acquired the fuel.

Step 3: Work out the fuel tax credit amount

Multiply the eligible quantity of fuel by the relevant fuel tax credit rate (Step 1 x Step 2). You must divide the result by 100 to convert it into dollars. Only claim the whole dollar amount on your BAS – do not include cents.



Worksheet: Fuel tax credits calculation

BAS period / / to / /

Day Month Year Day Month Year

Eligible fuel type	Eligible quantity of fuel (litres or kilograms) (Step 1)	Business fuel use – eg construction equipment on site	Date fuel acquired	Fuel tax credit rate that applied when you acquired the fuel (cents per litre/kilogram) (Step 2)	Fuel tax credit amount (\$) Amount must be converted to dollars. Step 3 = $\frac{(\text{Step 1} \times \text{Step 2})}{100}$
Example					
<i>Diesel</i>	9,250	<i>Construction equipment on site</i>	18/09/2015	39.2 <small>Check online for fuel tax credit rates.</small>	\$ <input type="text"/> <input type="text"/> 3 , <input type="text"/> <input type="text"/> 6 2 6 . <input type="text"/> <input type="text"/> 0 0 <small>Do not include this figure in your total below.</small>
					\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
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					\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Once you have calculated the amount for each rate, add all these figures together to work out the total for the tax period, then claim the whole dollar amount by entering it at label 7D on your BAS.				Total	\$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

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