



---

---

## Legislative Instrument

---

---

### Fuel Tax (Fuel Blends) Determination 2016 (No.1)

---

---

I, Deborah Jenkins, Acting Deputy Commissioner of Taxation, make this determination under section 95-5 of the *Fuel Tax Act 2006* ('**Fuel Tax Act**').

#### **Deborah Jenkins**

Acting Deputy Commissioner of Taxation

Dated: 13/9/2016

---

---

#### **Name of determination**

1. This determination is the *Fuel Tax (Fuel Blends) Determination 2016 (No.1)*.

#### **Commencement**

2. This determination commences on the day after registration.

#### **Repeal of previous determination**

3. *Fuel Tax (Fuel blends) Determination 2006 (No.3)* (the previous determination) - F2006L02798, registered on 24 August 2006, is repealed on commencement of this determination.

#### **Determination**

4. This determination is a legislative instrument for the purposes of the *Legislation Act 2003* ('**Legislation Act**').
5. This determination applies to blends that are produced after commencement.

#### **Object**

6. Under section 95-5 of the *Fuel Tax Act*, the Commissioner of Taxation may determine that a blend of a fuel and another product does not constitute a fuel for the purposes of the *Fuel Tax Act*.

#### **Where a blend is not a fuel**

7. A blend of biodiesel classified to subitem 10.21 of the Schedule to the *Excise Tariff Act 1921* containing a minimum concentration of:
  - (a) 5.0% by volume of surfactant; or
  - (b) 2.0% by volume oleic acid;whether or not the blend contains other substances, is not a fuel for the purposes of the fuel tax law where the blend is not marketed or sold for use as fuel in an internal combustion engine.

8. A blend of a taxable fuel and another product or other products is not a fuel for the purposes of the fuel tax law where:
- (a) the blend is not marketed or sold for use as fuel in an internal combustion engine and
  - (b) it can be demonstrated that the blend contains either:
    - (i) a product listed in the Schedule at a concentration equal to or greater than the specified minimum; or
    - (ii) more than one product listed in the Schedule and the total concentration of those products is equal to or exceeds 10% by volume,whether or not the blend contains other substances.

**Example**

An entity produces the following blends and does not market or sell them for use as fuel in an internal combustion engine:

- (1) 90% toluene with 10% v/v methyl ethyl ketone
- (2) 90% toluene with 8% v/v methyl ethyl ketone and 2% v/v butanol (Other alcohol)
- (3) 92% toluene with 4% v/v methyl ethyl ketone and 4% v/v butanol (Other alcohol)

Under this determination, blends (1) and (2) do not constitute fuel for the purposes of the fuel tax law; blend (3) is a fuel for those purposes.

**Definitions**

10. The following expressions are defined for the purposes of this determination:

**biodiesel** has the meaning given by subsection 3(1) of the *Excise Tariff Act 1921*;

**CAS registry number** refers to the unique number allocated to the chemical substance in the registry of the Chemical Abstracts Service, a division of the American Chemical Society as they exist at the time of commencement of this determination;

**taxable fuel** means taxable fuel as defined in section 110-5 of the Fuel Tax Act but only if they are classified to subitem 10.25, 10.26, 10.27 or 10.28 of the Schedule to the *Excise Tariff Act 1921*;

**v/v** means volume to volume.



**Australian Government**

**Australian Taxation Office**

---

# Schedule

---

<b>Item</b>	<b>Product</b>	<b>CAS Registry Number</b>	<b>Minimum concentration % v/v</b>
1	Tertiary butyl alcohol	75-65-0	0.5
2	Other alcohols (other than methanol, ethanol and isopropyl alcohol)	-	10.0
3	Ketones	-	10.0
4	Methyl tertiary butyl ether	1634-04-4	1.0
5	Di-isopropyl ether	108-20-3	1.0
6	Other ethers	-	10.0
7	Esters	-	10.0
8	Surfactants		1.0
9	Silicone Oils		2.0
10	Oleic Acid	112-80-1	2.0
11	Water	-	5.0