

## Fuel Schemes

Fuel schemes provide credits and grants to reduce the costs of some fuels or provide a benefit to encourage recycling of waste oils. There are various types of schemes:

- **Fuel Tax Credits Program** - Helps cut fuel costs by providing a credit for the fuel tax (excise duty) included in the price of fuel, when used for particular activities. Most businesses can claim fuel tax credits, although the rate varies according to activity. You must be registered for goods and services tax (GST) as well as fuel tax credits to claim fuel tax credits using your business activity statement (BAS).
- **Cleaner Fuels Grants Scheme** - Encourages making or importing fuels that have a lesser impact on the environment. Eligible cleaner fuels include biodiesel and renewable diesel, as well as low or ultra-low sulphur conventional fuels like low sulphur premium unleaded petrol (PULP) and ultra low sulphur diesel (ULSD).
- **Energy Grants Credits Scheme** - Provides a fuel grant for businesses using alternative fuels for road transport. You can't claim an energy grant for diesel but you may be eligible for a fuel tax credit.
- **Product Stewardship for Oil (PSO) Program** - Supports recycling oil for environmental sustainability. This includes recycling used oil and using recycled oil.