| Business use  | Eligible Liquid Fuel   | Rate for fuel<br>acquired from<br>1 July 2014 | Rate for fuel acquired from 10 November 2014 |
|---|--|---|--|
| In a heavy vehicle* (including emergency vehicles) for travelling on public roads   | Liquid fuels – for<br>example, diesel or petrol                    | 12.003  | 12.46  |
| All other business uses — on private roads, off public roads and non-fuel uses  | Liquid fuels – for<br>example, diesel or petrol                    | 38.143  | 38.6   |
| To power auxiliary equipment of a heavy vehicle* travelling on public roads – such as fuel used to power a refrigeration unit or a concrete mixing barrel | Liquid fuels – for example, diesel or petrol                       | 38.143  | 38.6   |
| Packaging fuels in<br>containers of 20 litres or<br>less for uses other than<br>in an internal combustion<br>engine                                       | Mineral turpentine, white spirit, kerosene and certain other fuels | 38.143  | 38.6   |
| Supply of fuel for domestic heating   | Heating oil and kerosene   | 38.143  | 38.6   |