EXPOSURE DRAFT

Petroleum and Other Fuels Reporting Rules 2017

I, Josh Frydenberg, Minister for the Environment and Energy, make the following rules.

Dated 2017

Josh Frydenberg **[DRAFT ONLY—NOT FOR SIGNATURE]**
Minister for the Environment and Energy

Contents

Part 1—Preliminary 1

Division 1—Preliminary 1

1 Name ... 1
2 Commencement ... 1
3 Authority ... 1

Division 2—Definitions 2

4 Definitions ... 2
5 Covered activities ... 3
6 Covered products ... 4
7 Holding stock—contractual rights ... 4

Division 3—Other provisions relating to the scope of this instrument 5

8 Wholesaling to which this instrument does not apply ... 5
9 Stock holding to which this instrument does not apply ... 5

Part 2—Reports of fuel information 6

Division 1—Preliminary 6

10 Outline of this Part ... 6
11 Regulated entities ... 6
12 Non-reportable natural gas ... 6
13 Australian fields and plants ... 6
14 Australian refineries and GLOWS facilities ... 7
15 Holding stock—entity who stores covered product disregarded if another entity holds contractual right to take possession ... 7

Division 2—Reports 9

16 Reports—general ... 9
17 Reports—holding stock ... 12
18 Reporting periods and giving reports ... 14

Division 3—Extended application of this Part 16

19 Extended application of this Part ... 16

Part 3—Application and transitional provisions 17

Division 1—Application of this instrument 17

100 Application of this instrument ... 17

Schedule 1—Categories and subcategories of covered product 18

1 Categories and subcategories of covered product ... 18

Part 1—Preliminary

Division 1—Preliminary

1 Name

This instrument is the *Petroleum and Other Fuels Reporting Rules 2017*.

2 Commencement

(1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	**Column 2**	**Column 3**
Provisions	**Commencement**	**Date/Details**
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

(2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Petroleum and Other Fuels Reporting Act 2017*.

Division 2—Definitions

4 Definitions

In this instrument:

Act means the *Petroleum and Other Fuels Reporting Act 2017*.

Australian biofuel plant has the meaning given by section 13.

Australian field has the meaning given by section 13.

Australian GLOWS facility has the meaning given by section 14.

Australian natural gas liquid plant has the meaning given by section 13.

Australian refinery has the meaning given by section 14.

bunker: a covered product stored in a seagoing ship is stored in the ship's ***bunker*** if it is stored for the purpose of powering the ship.

coastal, in relation to a category or subcategory of covered product mentioned in Schedule 1, means not international.

domestic, in relation to a category or subcategory of covered product mentioned in Schedule 1, means not international.

domestic shipping: stock of a covered product is held in ***domestic shipping*** if:

(a) the covered product is kept in storage in a seagoing tanker ship, other than in the ship's bunker; and
(b) the tanker is at an Australian port or is travelling to an Australian port; and
(c) it is intended that the covered product will be unloaded from the tanker at an Australian port; and
(d) in the case of a covered product that was loaded onto the tanker outside Australia—a covered product of any kind has subsequently been unloaded from the tanker at an Australian port.

GLOWS means a covered product in a category mentioned in column 1of items 15 to 18 of the table in clause 1 of Schedule 1.

Note: GLOWS is short for petroleum-based greases, lubricants, base oils, waxes and solvents.

half-year means a period of 6 months starting on 1 January or 1 July.

high sulphur, in relation to fuel oil, means having a sulphur content greater than 0.5%.

holding input stock, working stock or output stock means holding stock of a covered product that is input stock, working stock or output stock.

input stock, in relation to an Australian refinery or Australian GLOWS facility, has the meaning given by section 14.

international, in relation to a category or subcategory of covered product mentioned in Schedule 1, means supplied, or intended to be supplied, to a seagoing ship, or an aircraft, for use:

(a) outside Australia; or

(b) in departing Australia.

low sulphur, in relation to fuel oil, means having a sulphur content of 0.5% or less.

natural gas includes the following:

(a) natural gas liquid;

(b) compressed natural gas;

(c) liquefied natural gas;

(d) methane;

(e) ethane.

output stock, in relation to an Australian refinery or Australian GLOWS facility, has the meaning given by section 14.

processing natural gas liquid means undertaking a process from which natural gas liquid is an output.

refinery feedstock—other means any fuel or fuel-related product that is:

(a) transformed into a covered product at a refinery; and

(b) is not in a category mentioned in Schedule 1 (other than item 21 of the table in clause 1 of that Schedule).

reportable quantity of a covered product means the volume or weight of the covered product, whichever is appropriate in the circumstances.

reporting period for a covered activity has the meaning given by subsection 18(1).

State marketing area, in relation to wholesaling a covered product, means:

(a) the State or Territory in which it is expected that the covered product will be consumed, or sold for final consumption; or

(b) if the State or Territory mentioned in paragraph (a) is not known—the State or Territory in which the wholesaling occurs.

transport biofuel means biofuel that can be used as a transport fuel.

working stock, in relation to an Australian refinery or Australian GLOWS facility, has the meaning given by section 14.

5 Covered activities

For the purposes of paragraph (g) of the definition of ***covered activity*** in subsection 5(1) of the Act, the following activities are prescribed (to the extent they are not covered by other paragraphs of that definition):

(a) operating a fuel storage terminal that is connected to a refinery or a port by a pipeline;

(b) processing natural gas liquid.

6 Covered products

(1) For the purposes of paragraph (t) of the definition of ***covered product*** in subsection 5(1) of the Act, the following fuels are prescribed (to the extent they are not covered by another paragraph of that definition):

(a) natural gas;

(b) ammonia that is intended to be converted into hydrogen for use as a transport fuel;

(c) white spirit or special boiling point industrial spirit;

(d) fuel that is refinery feedstock - other.

(2) For the purposes of paragraph (u) of the definition of ***covered product*** in subsection 5(1) of the Act, any fuel-related product that is refinery feedstock - other is prescribed (to the extent it is not covered by another paragraph of that definition).

7 Holding stock—contractual rights

For the purposes of paragraph (b) of the definition of ***holding stock*** in subsection 5(1) of the Act, each of the following circumstances is prescribed in relation to holding a contractual right to take possession of a covered product:

(a) both of the following subparagraphs apply:

(i) the holder of the contractual right owns the covered product but, under the contract, it is kept in storage by another person, as mentioned in paragraph (a) of the definition of ***holding stock*** in subsection 5(1) of the Act, outside Australia;

(ii) the contractual right is a right of the owner to take possession of the covered product by removing it from that storage;

(b) the stock is held in domestic shipping.

Division 3—Other provisions relating to the scope of this instrument

8 Wholesaling to which this instrument does not apply

This instrument does not apply to wholesaling a covered product, that is not subject to duty of excise or duty of customs, by removing the covered product from an import terminal and transferring it to domestic production facilities.

9 Stock holding to which this instrument does not apply

This instrument does not apply to holding stock:

(a) by keeping it in storage in a seagoing ship's bunkers; or

(b) for the exclusive use of the Australian Defence Force or the armed forces of a foreign country.

Note: Under section 5 of the Act, ***holding stock*** of a covered product does not include:

(a) storing a covered product in a service station, retail store, personal vehicle, road tanker, rail tank car or pipeline; or

(b) keeping a covered product wholly or principally for private or domestic use.

Part 2—Reports of fuel information

Division 1—Preliminary

10 Outline of this Part

This Part prescribes activities that must be reported periodically to the Secretary under section 11 of the Act.

Some reports must relate to activities undertaken at a particular field, plant or refinery. Other reports must relate to covered products held, owned or wholesaled by a particular person.

11 Regulated entities

This Part applies to a covered activity undertaken by a regulated entity.

Note: See also section 19 (which extends the application of this Part to persons who are not regulated entities).

12 Non-reportable natural gas

This Part does not apply to natural gas other than natural gas liquid.

13 Australian fields and plants

(1) A reference in this instrument to an ***Australian field*** is a reference to a field at which crude oil, condensate or liquefied petroleum gas is or was produced in Australia by a regulated entity.

(2) A reference in this instrument to an ***Australian biofuel plant*** is a reference to a plant at which transport biofuel is or was produced in Australia by a regulated entity.

(3) A reference in this instrument to an ***Australian natural gas liquid plant*** is a reference to a plant at which natural gas liquid is or was processed in Australia by a regulated entity.

Storage facilities

(4) For the purposes of this instrument, a storage facility to which a covered product is transported from an Australian field, Australian biofuel plant or Australian natural gas liquid plant is taken to be part of the field or plant, unless the transporting:

(a) occurs because the covered product has been sold; or

(b) involves exporting the covered product.

(5) If a covered product is transported to a storage facility as mentioned in subsection (4) from more than one field or plant, the fuel information in relation

to the facility that would otherwise be required to be included in reports for each field or plant may be combined into a single report.

14 Australian refineries and GLOWS facilities

Australian refineries

(1) A reference in this instrument to an ***Australian refinery*** is a reference to a refinery at which a covered product is or was refined in Australia by a regulated entity.

(2) The following paragraphs apply in relation to an Australian refinery:
   (a) a covered product is ***input stock*** if covered products of that kind are an input into refining undertaken at the refinery;
   (b) a covered product is ***working stock*** if covered products of that kind are an output from an intermediary stage of refining undertaken at the refinery, but are further refined at a later stage;
   (c) a covered product is ***output stock*** if covered products of that kind are an output from refining undertaken at the refinery, but are not working stock.

(3) Subsections (1) and (2), and item 7 of the table in subsection 16(1), do not apply to recycling or re-refining GLOWS.

Note: As a result of subsection (3), if the recycling or re-refining of GLOWS is undertaken at an Australian refinery, item 8 of the table in subsection 16(1) does not apply to holding stock of input into, or output from, the recycling or re-refining of GLOWS. Instead, item 5 of the table in subsection 17(1) applies.

Australian GLOWS facilities

(4) An ***Australian GLOWS facility*** is a refinery at which a GLOWS is recycled or re-refined in Australia by a regulated entity.

(5) The following paragraphs apply in relation to an Australian GLOWS facility:
   (a) a covered product is ***input stock*** if covered products of that kind are an input into recycling or re-refining of GLOWS undertaken at the facility;
   (b) a covered product is ***working stock*** if covered products of that kind are an output from an intermediary stage of recycling or re-refining of GLOWS undertaken at the facility, but are further recycled or re-refined at a later stage;
   (c) a covered product is ***output stock*** if covered products of that kind are an output from recycling or re-refining of GLOWS undertaken at the facility, but are not working stock.

15 Holding stock—entity who stores covered product disregarded if another entity holds contractual right to take possession

This Part does not apply to a regulated entity holding stock of a covered product by keeping a covered product in storage (as mentioned in paragraph (a) of the definition of ***holding stock*** in subsection 5(1) of the Act) if another regulated entity holds a contractual right to take possession of the covered product (as

mentioned in paragraph (b) of that definition) in a circumstance prescribed by section 7 of this instrument.

Division 2—Reports

16 Reports—general

(1) For the purposes of section 11 of the Act:

(a) a report must be given under that section if a covered activity of the kind mentioned in column 1 of an item of the following table is undertaken:

(i) in relation to the kind of covered product mentioned in column 1 of that item; and

(ii) in Australia; and

(b) the report must be given by the person mentioned in column 2 of the item; and

(c) the report must include the fuel information mentioned in column 3 of the item, broken down into the relevant categories and subcategories of covered product mentioned in Schedule 1.

Reports—production, processing, refining and wholesaling

Item	Column 1 Covered activity and covered product	Column 2 Reporter	Column 3 Fuel information
1	producing any of the following at an Australian field during a reporting period: (a) crude oil; (b) condensate; (c) liquefied petroleum gas	each person who first owns any of the crude oil, condensate or liquefied petroleum gas so produced	the reportable quantities of each of the following: (a) stock of crude oil, condensate or liquefied petroleum gas held at the field at the start of the reporting period; (b) crude oil, condensate or liquefied petroleum gas transported to the field during the reporting period; (c) crude oil, condensate or liquefied petroleum gas produced at the field during the reporting period; (d) crude oil, condensate or liquefied petroleum gas consumed at the field during the reporting period; (e) crude oil, condensate or liquefied petroleum gas flared at the field during the reporting period; (f) crude oil, condensate or liquefied petroleum gas destroyed at the field during the reporting period, other than as mentioned in paragraph (d) or (e); (g) crude oil, condensate or liquefied petroleum gas transported away from the field during the reporting period; (h) stock of crude oil, condensate or liquefied petroleum gas held at the

Reports—production, processing, refining and wholesaling			
Item	**Column 1** **Covered activity and covered product**	**Column 2** **Reporter**	**Column 3** **Fuel information**
			field at the end of the reporting period; (other than crude oil, condensate or liquefied petroleum gas that was sold or exported before the start of the reporting period)
2	holding stock of any of the following at an Australian field at the start of a reporting period: (a) crude oil; (b) condensate; (c) liquefied petroleum gas	each person who owns any of the stock at the start of the reporting period	the fuel information prescribed for the field by item 1
3	producing transport biofuel at an Australian biofuel plant during a reporting period	each person who first owns any of the biofuel so produced	the reportable quantities of each of the following: (a) stock of transport biofuel held at the plant at the start of the reporting period; (b) transport biofuel produced at the plant during the reporting period; (c) stock of transport biofuel held at the plant at the end of the reporting period
4	holding stock of transport biofuel at an Australian biofuel plant at the start of a reporting period	each person who owns any of the transport biofuel at the start of the reporting period	the fuel information prescribed for the plant by item 3
5	processing natural gas liquid at an Australian plant during a reporting period	each person who first owns any of the natural gas liquid that is output stock from that processing	the reportable quantities of each of the following: (a) stock of natural gas liquid held at the plant at the start of the reporting period; (b) natural gas liquid transported to the plant during the reporting period; (c) natural gas liquid that is output from processing undertaken at the plant during the reporting period; (d) natural gas liquid consumed at the plant during the reporting period; (e) natural gas liquid destroyed at the plant during the reporting period, other than as mentioned in

Reports—production, processing, refining and wholesaling			
Item	**Column 1** **Covered activity and covered product**	**Column 2** **Reporter**	**Column 3** **Fuel information**
			paragraph (d); (f) natural gas liquid transported away from the plant during the reporting period; (g) stock of natural gas liquid held at the plant at the end of the reporting period
6	holding stock of natural gas liquid at an Australian plant at the start of a reporting period	each person who owns any of the stock at the start of the reporting period	the fuel information prescribed for the plant by item 5
7	refining a covered product of any kind at an Australian refinery during a reporting period	each person who first owns any of the output stock from that refining	(a) the reportable quantities of each of the following, broken down into imported and non-imported covered products: (i) input stock held at the refinery at the start of the reporting period; (ii) input stock delivered to the refinery during the reporting period; (iii) input stock entered into refining undertaken at the refinery during the reporting period; (iv) input stock held at the refinery at the end of the reporting period; and (b) the reportable quantities of each of the following: (i) working stock held at the refinery at the start of the reporting period; (ii) working stock held at the refinery at the end of the reporting period; (iii) output stock held at the refinery at the start of the reporting period; (iv) output stock held at the refinery at the end of the reporting period
8	holding input stock or output stock at an Australian refinery at the start of a reporting	each person who owns any of the stock at the start of the reporting	the fuel information prescribed for the refinery by item 7

Reports—production, processing, refining and wholesaling			
Item	**Column 1** **Covered activity and covered product**	**Column 2** **Reporter**	**Column 3** **Fuel information**
	period	period	
9	wholesaling petroleum coke during a reporting period	the regulated entity who undertakes the wholesaling	the reportable quantity of petroleum coke the regulated entity wholesales in Australia during the reporting period, broken down by each State marketing area
10	wholesaling GLOWS during a reporting period	the regulated entity who undertakes the wholesaling	the reportable quantity of GLOWS the regulated entity wholesales in Australia during the reporting period, broken down by each State marketing area
11	wholesaling any kind of covered product (other than petroleum coke or GLOWS) during a reporting period	the regulated entity who undertakes the wholesaling	the reportable quantity of covered product (other than petroleum coke or GLOWS) the regulated entity wholesales in Australia during the reporting period, broken down by each State marketing area

(2) For the purposes of subsection 13(2) of the Act, subsection 11(2) of the Act does not apply, in relation to a report mentioned in subsection (1) of this section for a reporting period in a financial year, in the following circumstances:

(a) if item 1 or 2 of the table in subsection (1) applies—the total weight of the crude oil, condensate and liquefied petroleum gas produced at the Australian field in the previous financial year was less than 3,000 tonnes;

(b) if item 3 or 4 of the table in subsection (1) applies—the total weight of the transport biofuel produced at the Australian biofuel plant in the previous financial year was less than 3,000 tonnes;

(c) if item 5 or 6 of the table applies—the total weight of natural gas liquids output from processing undertaken at the Australian plant in the previous financial year was less than 3,000 tonnes;

(d) if item 7 or 8 of the table applies—the total weight of output stock from refining undertaken at the Australian refinery during the previous financial year was less than 3,000 tonnes;

(e) if item 9, 10 or 11 of the table applies—the total weight of all covered products wholesaled by the regulated entity during the previous financial year was less than 3,000 tonnes.

17 Reports—holding stock

(1) For the purposes of section 11 of the Act:

(a) a report must be given under that section if a covered activity mentioned in column 1 of an item of the following table (as affected by subsection (2) or (3) of this section) is undertaken, at the end of a reporting period, in relation to the kind of covered product mentioned in column 1 of that item; and

(b) the report must be given by the person mentioned in column 2 of whichever item of the table applies; and

(c) the report must include the fuel information mentioned in column 3 of the item in relation to stock held, as mentioned in that item, at the end of the reporting period, broken down into the relevant categories and subcategories of covered product mentioned in Schedule 1.

Reports—holding stock

Item	Column 1 Covered activity undertaken at the end of a reporting period	Column 2 Reporter	Column 3 Fuel information
1	holding stock of any kind of covered product, if no other item of this table applies	the regulated entity who holds the stock	the weight of the stock held by the regulated entity as mentioned in columns 1 and 2, broken down by each State or Territory in which the stock is held
2	holding a contractual right to take possession of any kind of covered product in the circumstance prescribed by paragraph 7(a) (about stocks kept in storage outside Australia)	the regulated entity who holds the stock (by holding the contractual right) Note: The holder is also the owner of the stock.	the weight of the stock held by the regulated entity as mentioned in columns 1 and 2, broken down by each country in which the stock is kept in storage
3	holding a contractual right to take possession of any kind of covered product in the circumstance prescribed by paragraph 7(b) (about stocks held in domestic shipping)	the regulated entity who holds the stock (by holding the contractual right)	the weight of the stock held by the regulated entity as mentioned in columns 1 and 2
4	holding stock of any kind of covered product in domestic shipping, other than by holding a contractual right as mentioned in item 4	the person who owns the stock at the end of the reporting period	the weight of the stock owned by the person as mentioned in columns 1 and 2
5	holding input stock, working stock or output stock at an Australian GLOWS facility	the regulated entity who holds the stock	the weight of stock held at the facility as mentioned in columns 1 and 2, broken down into input stock, working stock and output stock

(2) Items 1 and 5 of the table apply to holding stock in Australia.

(3) Items 2, 3 and 4 of the table apply to holding stock:

(a) in Australia; or

(b) outside Australia, in connection with business carried on in Australia by the regulated entity who holds the stock.

Interaction with section 16

(4) Subsection (1) does not apply to stock of a covered product held at an Australian field, Australian biofuel plant, Australian natural gas liquid plant or Australian refinery at the end of a reporting period if the quantity of the covered product held at the field, plant or refinery at the end of the reporting period is fuel information that is required to be included in a report mentioned in section 16.

Threshold

(5) For the purposes of subsection 13(2) of the Act, subsection 11(2) of the Act does not apply, in relation to a report mentioned in subsection (1) of this section for a person for a reporting period in a financial year, if both of the following circumstances apply:
(a) the total weight of all covered products wholesaled by the person during the previous financial year was less than 3,000 tonnes;
(b) the total weight of stock held that the person would have to include in the report for the reporting period is less than 3,000 tonnes.

18 Reporting periods and giving reports

Reporting periods and when reports must be given

(1) The following paragraphs apply in relation to a covered activity mentioned in column 1 of an item of the following table:
(a) for the purposes of this instrument, the ***reporting period*** for the covered activity is the period specified by column 2 of the item;
(b) for the purposes of paragraph 11(4)(c) of the Act, the period within which a report relating to the covered activity for a reporting period must be given to the Secretary is the period specified by column 3 of the item.

Reporting periods

Item	Column 1 Covered activity	Column 2 Reporting period	Column 3 Period within which a report relating to the covered activity for a reporting period must be given
1	A covered activity not covered by another item of this table	Calendar month	15 days after the end of the reporting period
2	(a) wholesaling petroleum coke; or (b) holding stock of petroleum coke, other than input stock or output stock held at an Australian refinery	Financial year	4 months after the end of the reporting period
3	(a) wholesaling GLOWS; or	Half-year	31 days after the end of the

Reporting periods

Item	Column 1 Covered activity	Column 2 Reporting period	Column 3 Period within which a report relating to the covered activity for a reporting period must be given
	(b) holding stock of GLOWS; or (c) holding input stock, working stock or output stock at a GLOWS facility		reporting period

(2) Subsection 36(2) of the *Acts Interpretation Act 1901* (about things required to be done by a Saturday, a Sunday or a holiday) does not apply to the requirement to give a report under section 11 of the Act.

Report only needs to be given by one person

(3) For the purposes of subsection 13(1) of the Act, subsection 11(2) of the Act does not apply, in relation to a report that a person would otherwise have to give for a reporting period, if another person reports to the Secretary in accordance with subsection 11(2) of the Act the fuel information that would have to be included in that report.

Division 3—Extended application of this Part

19 Extended application of this Part

(1) Without limiting the effect of this Part apart from this section, this Part also has effect as provided by this section.

(2) To avoid doubt, no subsection of this section limits the operation of any other subsection of this section.

Census and statistics power

(3) This Part also has the effect it would have if:
  (a) each reference in this Part to a regulated entity included a reference to a person who is not a regulated entity; and
  (b) each reference in this Part to fuel information were expressly confined to a reference to statistical fuel information.

External affairs power

(4) This Part also has the effect it would have if:
  (a) each reference in this Part to a regulated entity included a reference to a person who is not a regulated entity; and
  (b) each reference in this Part to fuel information were expressly confined to fuel information that is necessary to give effect to Australia's rights or obligations under:
    (i) the Agreement; or
    (ii) any other agreement with one or more countries.

(5) This Part also has the effect it would have if:
  (a) each reference in this Part to a regulated entity included a reference to a person who is not a regulated entity; and
  (b) the following provisions were omitted:
    (i) sections 13 and 14;
    (ii) section 16;
    (iii) items 1 and 5 of the table in subsection 17(1);
    (iv) subsection 17(2), paragraph 17(3)(a) and subsection 17(4);
    (v) paragraph (a) of column 1 of item 2, and item 3, of the table in subsection 18(1).

Trade and commerce power

(6) This Part also has the effect it would have if:
  (a) each reference in this Part to a regulated entity included a reference to a person who is not a regulated entity; and
  (b) each reference in this Part to a covered activity were a reference to a covered activity undertaken in the course of or in relation to constitutional trade and commerce.

Part 3—Application and transitional provisions

Division 1—Application of this instrument

100 Application of this instrument

Reporting periods start on or after 1 January 2018

(1) Part 2 of this instrument applies to reporting periods starting on or after 1 January 2018.

First reporting period for petroleum coke is half-year starting on 1 January 2018

(2) The reference in column 2 of item 2 of the table in subsection 18(1) to a financial year is taken to include a reference to the half-year starting on 1 January 2018.

Reports not required for fields etc. until they produce etc. covered products on or after 1 January 2018

(3) Sections 13 and 14 apply to undertaking any of the following covered activities on or after 1 January 2018:
   (a) producing crude oil, condensate, liquefied petroleum gas;
   (b) producing transport biofuel;
   (c) processing natural gas liquid;
   (d) refining a covered product;
   (e) recycling or re-refining GLOWS.

Schedule 1—Categories and subcategories of covered product

Note: See sections 16 and 17.

1 Categories and subcategories of covered product

(1) Column 1 of each item of the following table sets out a category of covered product.

(2) Each paragraph (if any) of column 2 of the item sets out a subcategory of that category of covered product.

Categories and subcategories of covered product

Item	Column 1 Categories	Column 2 Subcategories
1	Crude oil	
2	Condensate	
3	Liquefied petroleum gas	
4	Natural gas liquids	
5	Gasoline	(a) regular unleaded—less than RON 95; (b) premium unleaded—RON 95 to less than RON 98; (c) premium unleaded—RON 98 or higher; (d) gasoline and ethanol blend—E10; (e) gasoline and ethanol blend—E85; (f) gasoline and ethanol blend—other; (g) aviation gasoline—domestic; (h) aviation gasoline—international
6	Diesel	(a) regular diesel; (b) premium diesel; (c) diesel and biodiesel blend—B5; (d) diesel and biodiesel blend—B10; (e) diesel and biodiesel blend—B20; (f) diesel and biodiesel blend—other; (g) marine diesel—international; (h) marine diesel—domestic
7	Kerosene	(a) jet fuel—international; (b) jet fuel—domestic; (c) kerosene—other
8	Fuel oil	(a) marine—high sulphur and international; (b) marine—high sulphur and domestic; (c) inland—high sulphur; (d) marine—low sulphur and international; (e) marine—low sulphur and domestic;

Categories and subcategories of covered product		
Item	**Column 1** **Categories**	**Column 2** **Subcategories**
		(f) inland—low sulphur
9	Heating oil	
10	Biofuel	(a) ethanol; (b) biodiesel—B100; (c) renewable diesel
11	Hydrogen	
12	Ammonia that is intended to be transformed into hydrogen for use as a transport fuel	
13	Petroleum coke	
14	Bitumen	
15	Lubricating oil base stock	
16	Lubricant	(a) grease (including petroleum jelly); (b) gasoline engine oils; (c) diesel engine oils; (d) automotive oils—transmission; (e) automotive oils—gear; (f) automotive oils—brake fluids; (g) automotive oils—speciality; (h) aviation oils; (i) marine oils—coastal; (j) marine oils—international; (k) railway diesel engine oils; (l) industrial gear oils; (m) industrial hydraulics; (n) industrial—metal working; (o) industrial—other; (p) process oils
17	Petroleum-based solvent	
18	Paraffin wax	
19	Naphtha	
20	White spirit or special boiling point industrial spirit	
21	Refinery feedstock—other	