CLIMATE ENERGY FINANCE

Reforming Fuel Tax Credits: CEF 2026-27 Pre-Budget Submission

30 January 2026

Climate Energy Finance (CEF) welcomes the opportunity to provide a submission to the 2026-27 Federal Budget. CEF is an Australian based, philanthropically funded think tank established in 2022 that works pro-bono in the public interest on mobilising capital at the speed and scale needed to accelerate decarbonisation and the energy transition consistent with the climate science.

CEF conducts research and analyses on global financial issues related to the energy transition, from fossil fuels to clean energy, as well as the implications for the Australian economy, with a key focus on the threats and opportunities for Australian investments, regional employment and value-added exports. CEF is independent and works collaboratively with partners in the corporate and finance sectors, NGOs, government and the climate movement.

CEF thanks the Federal Government for the opportunity to provide recommendations to Treasury for the 2026-27 Budget, and looks forward to continued engagement and discussion on these nation-defining matters. If the Treasury would like to discuss any elements further, please do not hesitate to contact CEF for any further information.

Regards,

Tim Buckley
Director, Climate Energy Finance, e: tim@climateenergyfinance.org

Matt Pollard
Net Zero Transformation Analyst, Climate Energy Finance, e: matt@climateenergyfinance.org

Key Recommendation of Submission:

CEF proposes that the **Federal Fuel Tax Credit (FTC) Scheme**, a taxpayer-funded subsidy for imported, high-emission, volatile liquid fuels, be **capped at $50 million per year per group** claiming under the Scheme. The forgone taxation through the FTC Scheme is an unsustainable budget measure, damaging fiscal sustainability, intergenerational equity, our trade balance and massively undermining Australia's progress towards its decarbonisation and climate ambitions.

CEF proposes a '**Transition Tax Incentive**' (TTI) to reform the FTC Scheme. Any tax credits an entity would be eligible to receive above the cap are returned to that entity on the condition the entity deploys an equal or greater investment into decarbonisation capex each year, e.g. electric trucks, renewable energy infrastructure etc. This would reform the FTC Scheme into a 'cap-and-reinvest' model, turning a headwind to diesel displacement by electrification and decarbonisation into a tailwind. This would also build energy security by reducing dependence on imported diesel.

A $50m cap means no changes to fuel tax credits to farmers, road transport firms, agriculture, family businesses, sole traders or small-medium enterprises.

Reforming the Fuel Tax Credit Scheme into a Decarbonisation Tailwind

The Transition Tax Incentive Policy Proposal

CEF calls for the urgent reform of the FTC Scheme towards a 'cap-and-reinvest' fuel taxation model, introducing a **Transition Tax Incentive** (TTI) initiative to accelerate the electrification and decarbonisation of Australia's mining industry.

CEF proposes the introduction of a $50m pa cap, per consolidated corporate entity, to the FTC Scheme. FTC receipts above the $50m cap are returned as a conditional investment tax incentive, a **Transition Tax Incentive**, to the extent that a miner invests into defined investment classes that will enable the phase-out of fossil refined petroleum.

Consolidated entities would retain the value of the TTIs if a commensurate investment into decarbonisation capex has been made in the relative financial year, with eligible infrastructure and technology investments defined by a common sustainable finance taxonomy, including but not limited to enabling electrification infrastructure including transmission and distribution networks, charging networks, renewable energy generation and firming capacity, or electrified heavy mobile equipment procurement to replace diesel fleets.

The TTI initiative would provide a major financial incentive to accelerate the deployment of decarbonisation capex without taxpayer cost, as the TTC proposal is, at worst case scenario, revenue-neutral for the Federal Government.

To ensure there is no P&L loss in the respective financial year, CEF recommends the return of fuel tax credits up to $50m per consolidated group as per the current iteration of the FTC Scheme, with additional receipts provided as a transition tax incentive under the same crediting mechanism established by the ATO. To implement the transition tax incentive, Federal Treasury, the Australian Taxation Office (ATO) and Department of Climate Change, Energy, Environment and Water (DCCEEW) would coordinate the classification of eligible assets under the TTI, requiring the reporting of annual reporting of the consolidated entities to demonstrate, and provide evidence, of their investments into decarbonisation capex in the respective compliance period.

The TTI could be phased in over time to ease the transition from a diesel incentive to decarbonisation incentive. CEF recommends that either the TTI is introduced to its full extent initially, or that the Treasury introduce a banking period of TTIs in its first 3 years, such that the value of the TTI can be carried forward in the first two years and deployed in the third compliance year. This mechanism would allow captured entities to invest now under the TTI Scheme, but also provide entities the ability to generate investment pipelines for large-scale renewables and enabling infrastructure to deploy in future periods.

In addition, as the TTI is funded via fuel excise, the TTI would phase out as the investments into the defined asset classes would result in a real reduction of fossil diesel used in mining operations. Once sufficient energy infrastructure is operational to enable full electrification and/or decarbonisation, the TTI is self-terminating with no imported diesel consumption, and thus, no fuel excise paid.

CEF recognises the trend for Australian mining entities to prioritise energy decarbonisation through corporate power purchase agreements (PPAs) as opposed to internal ownership of renewable energy infrastructure assets. This has been characterised by the PPAs signed by Rio Tinto to decarbonise its

Gladstone alumina and aluminium assets,[1] BHP Mitsubishi Alliance's (BMA) PPAs with CleanCo to decarbonise its existing electricity demand at its Queensland coal operations,[2] and BHP's PPA for its Olympic Dam copper assets in South Australia.[3]

CEF supports the inclusion of binding PPAs as eligible investment criteria provided the renewable energy asset passes the final investment decision in the corresponding compliance period. The initial concessional TTI banking period articulated above can enable captured entities to accelerate PPA partnerships with developers and accommodate longer lead times and due diligence in project development without limiting decarbonisation momentum of other captured entities. A binding PPA to be eligible would require the capital expenditure of the renewable energy asset to be equal to or greater than the value of the TTIs for the captured entity to retain the benefit.

From CEF's analysis, the introduction of **the TTI could have mobilised almost $2.2bn pa into decarbonisation alone just in FY24** under a federal government revenue-neutral approach. As fuel excises continue to rise through indexation, the annual value of the TTI proposal would rise materially. **If the TTI proposal was implemented from the current forward estimates period, CEF forecasts over $13.6bn of decarbonisation capex could be mobilised, or returned to the government from just the entities covered from FY24.** As fuel excise is indexed, more large-scale consumers of diesel would be captured by the scheme.

CEF also recommends the additional revenues to the government through TTI clawback be ring-fenced and directed into a **Diesel Decarbonisation Fund** that could then provide budgetary assistance to mining firms that are not captured over the $50m cap to the FTC Scheme.

This mechanism can provide an economic incentive to decarbonise large-scale mining operations through the TTI, as well as provide an economic incentive to smaller mining entities without the loss of the current value of fuel tax credits. This would enable and support a whole-of-industry buy-in approach that provides additional support for smaller miners and entities and reduces budgetary assistance to the largest firms that benefit significantly from economies of scale.

This reform would instantaneously reshape one of Australia's worst climate and industry policies to become a major tailwind to electrification, accelerating regional investment in the deployment of infrastructure to leverage Australia's abundant and world-leading renewable energy resources to embed decarbonisation into value-added exports, and permanently build a global competitive advantage of both zero emissions and low cost energy. A win-win-win, for the environment, for Australia's energy security and terms of trade, and for a 'Future Made in Australia' (FMIA).

Australia has a world leading mining sector, and collectively the demand for replacement and new mining equipment could be mobilised to build world-leading onshore EV assembly capacities in partnership with world-leading EV technology original equipment manufacturers (OEMs) – be that Caterpillar, Liebherr, Komatsu and/or XCMG Group – along with the skilled workforce and battery supply chains the FMIA envisages.

The most economically-efficient and optimal reform of government incentives would be the introduction of an **economy-wide carbon pricing mechanism.** CEF sees the progression towards this as imperative to drive structural change in fossil fuel consumption across all economic sectors in Australia, strengthening rather than undermining the **Safeguard Mechanism**. CEF's TTI proposal is a transitional measure that can be effectively deployed right now that aligns economic incentives with Australia's industrial decarbonisation objectives targeted to Australia's largest consumers of fossil liquid fuels.

---

[1] Rio Tinto, Rio Tinto and Edify Energy Sign Landmark Solar and Battery Agreement for Rio Tinto's Gladstone Operations, 13 March 2025

[2] BHP, BMA Set to Operate with 100% of Electricity Needs under Renewable PPAs, 19 August 2024

[3] Austrade, Neoen to Supply BHP with Renewable Energy under PPA, 07 March 2024

The Economic Case for FTC Reform

The Fuel Tax Credit Scheme is a fossil fuel subsidy.

Internationally, there are a number of highly regarded international agencies and organisations that recognise the FTC Scheme as a fossil fuel subsidy. The **Organisation for Economic Cooperation and Development** (OECD), of which Australia has been an active member since 1971, uses the Agreement on Subsidies and Countervailing Measures (ASCM) under the **World Trade Organisation** (WTO) to define a subsidy.

The WTO defines fossil fuel support as budgetary transfers and tax expenditures that provide a benefit or preference for fossil fuel production or consumption.[4] The WTO identifies that a subsidy shall be deemed to exist: (1) If there is a financial contribution by a government or any public body within the territory of a country, where: (ii) A government revenue that is otherwise due is forgone or not collected i.e. **fiscal incentives such as tax credits.**

Supporting the OECD's methodology, the **International Energy Agency** (IEA) recognised the FTC Scheme as a form of budgetary assistance. In support of the IEA, OECD, **International Monetary Fund** and WTO, the **International Institute for Sustainable Development** (IISD) has consistently highlighted the growth and bias in public support measures for fossil fuel consumption in Australia, predominantly through the rise in tax credits.

Australia's narrow definition of subsidisation through the 'price-gap approach' methodology obscures the fact that the FTC Scheme is a subsidy, and this is exploited by vested interests in the fossil fuel lobby to advocate for its indefinite retention. This definition is inconsistent with international standards and undermines our energy independence and decarbonisation and climate objectives. Treasury's reference price to which the market price is compared should be based upon a reference price with customs duties and levies applied.

Fossil fuel subsidies like the FTC Scheme, cause significant environmental harm, are costly, distortive, undermine the global efforts to mitigate climate change, aggravate local pollution and place considerable strain on public budgets, draining scarce fiscal resources that could otherwise be invested in sustainable energy infrastructure, research and up-skilling of Australia's workforce.

The FTC Scheme is destructive to fiscal sustainability and intergenerational equity. **Since its introduction in 2006-07 under the Howard Government to 2024-25, Australia's taxpayers have provided over $122 billion in diesel subsidies to industry, primarily to multinational mining firms. Over the forward estimates from the 2025-26 Budget, this will rise to over $184 billion by the end of the decade.**

The Scheme now costs Australian taxpayers almost $11 billion a year and is forecast to grow to over $13 billion a year by the end of the decade. It is a top 20 Budget expense. Under the current FTC Scheme, the federal government will provide almost **$48bn in forgone taxation concessions** via the fossil fuel subsidy over the forward estimates.

The Transition Tax Incentive Improves National Energy Security

The electrification of Australia's diesel imports, valued at ~$30bn pa, could significantly boost Australia's terms of trade, replacing high cost, high-emission fossil fuels with domestically produced renewable energy to power electrified fleets. Australia's balance of goods fluctuates significantly as a result of global commodity prices given the exposure to trade-intensive resource and commodity

[4] OECD, Fossil Fuels Methodology – Glossary

industries. The electrification of Australia's mobile mining equipment can help drive a structural change to Australia's terms of trade.

Introducing ambitious policies to accelerate electrification and decarbonisation can significantly improve Australia's **national energy security**, replacing volatile, inflationary fossil fuel imports with deflationary, domestically-produced renewable energy.

Australia is almost entirely reliant on imports for its oil supplies, with over 90% of all refined oil products imported, like diesel, petrol and aviation fuels, as well as crude oil feedstocks used in refineries.[5] While Australia's largest oil imports are from Singapore's refineries, Asian supply chains depend heavily on primary fuel extracted in the Middle East.

From the last global energy crises spanning 2020-2023, we saw rapid hyperinflation of diesel and oil product imports into Australia, exacerbated by Russia's invasion of Ukraine in February 2022 reshaping energy dynamics. From lows in October 2020 during COVID-19, average oil import prices rose 244% to June 2022 in Australia. While average prices have deflated from these highs, they remain significantly elevated. A global supply shock from this position risks hyperinflation well above prices realised in 2022.

Australian policy reform that shifts capital and deploys resources into structural changes that bring fossil fuel demand down, rather than temporarily alleviate pressures during periods of fossil fuel hyperinflation, will provide lasting protection to Australia's energy security.

To support its clean energy transition and its global competitiveness in mining, Australia needs to strengthen its resilience to supply disruptions across all fuels, including diesel and petrol, whether from climate change impacts or global energy price shocks. Volatility in fossil fuel prices drives home the unsustainability of the world's current energy system, and significantly underscores the benefits of the energy transition – including, critically, the scaling of clean energy deployment and the electrification of diesel-dependent industries.

The Transition Tax Incentive Can Drive Future Made in Australia Objectives

The opportunity cost – the foregone benefit that would have been derived from an option other than the one that was chosen – of continuing the public subsidisation of fossil fuel use by our mining sector poses an immense risk to the future economic security and prosperity of Australia. The mining sector is currently strongly profitable, so now is the perfect time to invest in long term sustainable growth.

The success of the Future Made in Australia's re-industrialisation package will be the alignment of economic incentives with the broader national interest objectives of Australia. In addition to introducing support measures including an effective, and increasing price on carbon, production-based tax incentives, and contracts-for-difference for strategic metal and critical mineral refining, we must see reforms to outdated, fossil fuel propagating policies of yesteryear.

As currently designed, the FTC Scheme disincentivises FTC recipients from investing into the decarbonisation of diesel-consuming assets. By entrenching the burning of vast quantities of imported fossil fuels, it significantly counteracts and undermines the effectiveness of climate-industry policies geared to curbing industrial emissions, such as the **Safeguard Mechanism.**

Absent urgent, critical reform, this current policy setting actively positions investment decision-making as favouring the continued burning of diesel, dismantling the business case for decarbonisation and electrification.

With the marginal cost of emissions abatement for Australia's industrial emitters low as a result of the market rates for Australian Carbon Credit Units (ACCUs) and Safeguard Mechanism Credits

[5] The Australia Institute, Over a Barrel: Addressing Australia's Liquid Fuel Security, April 2022

(SMCs) to meet Safeguard Mechanism compliance, final investment decisions into electrification and decarbonisation are primarily a function of the economic differential between continued fossil fuel-based architecture and mine operation, and building out the enabling renewable energy infrastructure required to electrify mining.

Under the current policy landscape, major consumers of diesel have little to no incentive to invest into decarbonisation from an economic perspective. However, the TTI proposal would position the unit cost of electrification below that of the unit cost of fossil fuels creating a significant incentive for the largest consumers of diesel in Australia to invest in decarbonisation and electrification technologies. This tailwind would continue to rise as capital costs of firming technologies fall and fuel excise continues to rise through indexation.

Adopting a proposal such as the above to reinvest 100% of the additional revenue gained from the cap provides a mechanism to mobilise the critically needed capital required to deploy the necessary renewable energy capacity, and scale common user infrastructure and renewable energy industrial hubs to establish green metals precincts in strategic regions of Australia. Leveraging economies of scale and coordinated development could reduce environmental assessment timelines by reducing proposals that currently are subject to significant backlogs and delays as part of regulatory processes that already limit investment into renewables.

If Australia's greatest export commodity by current volume, value and potential future value-add, iron ore, is to remain competitive in a global market increasingly impacted by re-industrialisation and climate policies of our trade partners, including the widening implementation of carbon pricing and subsequent carbon border adjustment mechanisms, we must electrify and decarbonise at speed and scale. Australia will not capture the future value of a low-emission economy without decoupling our climate and energy policies from the influence of multinational fossil fuel oligopoly interests.

The Environmental Case for FTC Reform

A number of fossil fuel producers and industry representative organisations within the minerals and resources sector have urged against fuel tax credit reform. A key point consistently elevated is that Australia has now introduced an implicit carbon pricing scheme that covers the main industrial emitters, which includes the FTC Scheme's largest beneficiaries, via the **Safeguard Mechanism**. As a result, fossil fuel subsidy reform is unnecessary, burdensome, and duplicates regulatory restrictions for large operators in Australia's resource sector.

The marginal carbon price for excessive diesel consumption is represented as the price of an SMC or ACCU. ACCU prices are determined by market dynamics, with average prices maintaining ~$30-40/t since 2022. This is way below the EU ETS pricing of €80-90/t.

At the FY25 weighted-average fuel tax rate, fuel tax credits provide an **implicit carbon emission subsidy of $190/tCO$_2$-e**. As a result, for the Safeguard Mechanism to provide a marginal carbon price to eliminate the implicit carbon subsidy via the FTC Scheme, the price of SMCs or ACCUs would have to rise to $190 a unit. However, with average ACCU prices fluctuating between $30-40 in recent years, the carbon subsidy provided by fuel tax credits is over 5x greater than the carbon penalty paid under the Safeguard Mechanism on marginal emissions above a Safeguard facility's baseline.

Treasury modelling published in September 2025 on Australia's net zero transformation models a baseline scenario in which Australia builds on existing climate and energy policies to achieve its emissions reduction targets and net zero by 2050. In Treasury's baseline scenario, Australia's 43% reduction by 2030 target is achieved, and national emissions reduce by 65% by 2035, in alignment with Australia's latest nationally determined contribution (NDC) under its Paris Agreement obligations of 62-70% by 2035.[6]

[6] Treasury, Australia's Net Zero Transformation: Treasury Modelling and Analysis, 18 September 2025

This scenario determines the required pathway Australia must follow in order to meet its emissions reduction targets, including declines in fossil fuel consumption and industrial decarbonisation, as well as the growth in Australia's land sector and carbon removals to achieve such objectives. **Treasury modelling does not demonstrate the probable pathway for Australia but clearly shows current policies are insufficient to deliver the emissions reductions necessary to meet our targets.**

If Australia is to reach its climate and decarbonisation goals, the FTC Scheme is overdue for substantial reform. The FTC Scheme is misaligned with Australia's climate ambitions and undermines the Safeguard Mechanism and FMIA, as well as Australia's energy independence.

From 2005 to 2024, Australia's national GHG inventory has declined 184MtCO_2-e (29%) from 631MtCO_2-e to 447MtCO_2-e. However, the land use, land use change and forestry (LULUCF) sector has been responsible for 91% of Australia's emissions reductions, at an average annual reduction of over 8.7MtCO_2-e pa. Excluding LULUCF, Australia's national emissions have only fallen 17MtCO_2-e from 2005 to 2024, at an average annual reduction of just 0.92MtCO_2-e. Transport, industrial process and stationary energy sectors have risen materially since 2005.

The CCA's 2025 Annual Progress Report identified emissions reductions as having averaged an 8MtCO_2-e annual decline across the previous five years to 2024. As a result, to achieve Australia's 2030 target, annual reductions need to more than double to 18MtCO_2-e pa. Furthermore, to achieve the top of Australia's 62-70% emissions reduction range for 2035, annual reductions must triple to 20-25MtCO_2-e over the next decade.

However, Australia's emissions reduction progress has slowed in recent years, not accelerated. Following a negative shock in transport emissions in 2020 during COVID-19 that have since recovered, Australia has only averaged a 4MtCO_2-e annual emissions reduction since 2020.

A key enabling policy for the rise in transport and mining emissions has been the FTC Scheme. **From 2006-07 to 2024-25, it subsidised over 815 MtCO2-e GHG emissions from the burning of diesel and petrol by industry, largely coal and iron ore mining**. Australia's 15 largest diesel consumers burned almost 6 billion litres in FY24, receiving $2.9bn in tax concessions to emit 16.2 MtCO2-e.

The continued subsidisation of diesel used by Australia's largest consumers massively undermines the **Safeguard Mechanism** and climate-industry policies that encourage decarbonisation. Reform of the FTC Scheme is critical to achieving Australia's interim emissions target to 2030, and will support a significant step-change in ambition for Australia's 2035 NDC target.

EV Case Study: A Forgone Taxation Subsidy Drives Demand

In December 2025, the Productivity Commission's final inquiry report on productivity – Investing in cheaper, cleaner energy and the net zero transformation – recommended (Recommendation 1.3) the Federal Government should phase out "EV subsidies", referring to the exemption of EVs from the fringe benefit tax (FBT), as well as urging state and territory governments to phase out the exemption of EVs from vehicle stamp duty and registration discounts.

Conversely, the Productivity Commission and Treasury have steadfastly maintained their position, against the OECD, IMF, WTO, IEA and IISD, that a rebate of a tax that does not lower the consumer price below the reference cost price is not a subsidy. The statutory review, announced in December 2025, into the Electric Car Discount and the PC's inquiries directly contradict the definitions and logical semantics of the Federal Government surrounding the distortive and subsidy nature of the FTC Scheme and budgetary measures that rebate taxes, levies and duties.

In the 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO), the FBT exemption for EVs was revised to $1.35bn in forgone revenue in 2025-26, with an average projected growth over the

forward estimates of 29.4%. Treasury forecasted the FBT exemption to reach $55m in 2024-25 and $90m in 2025-26, with 4,700 EVs purchased under the scheme. From July 2022 to February 2025, the FBT exemption was applied to almost 100,000 EVs. An Australian Financial Review analysis in August 2025 estimated the FBT exemption, in addition to the import tariff exemption for EVs and luxury car tax concessions for EVs, could cost taxpayers more than $3.2bn over the forward estimates, and $23.4bn over the coming decade in forgone taxation.

CEF recognises that while the inefficiencies of the EV FBT exemption in driving emissions reductions, with marginal cost of abatement of the subsidy ranging from $1,000-20,000/t-$CO_2$-e, are well above the $190/t-$CO_2$-e subsidy provided via the FTC Scheme, both policies critically demonstrate that directionally, the subsidisation of goods and services through forgone taxation drives demand for such goods and services. For logical consistency, this cannot be denied in relation to diesel any more than it can be in regard to EVs.

The exemption of large-scale industrial emitters from fuel excise acts as distortion to the economics of consuming fossil fuels, resulting in industrial industries paying the private marginal cost, rather than the true social cost. Reforming the FTC Scheme to internalise the negative externalities associated with the burning of fossil fuels, such that the entity responsible for the emissions pay, acts as a Pigouvian/corrective measure to improve the efficient allocation of finite resources and align with our strategic national objectives.

As highlighted above, Australia's transport and mining sector emissions are moving in the opposite direction to Australia's emissions reductions objectives. To correct Australia's sectoral emissions trajectories, Australia must align fiscal incentives with national objectives. This requires reforming the largest fossil fuel subsidy in Australia to incentivise decarbonisation and diesel abatement, rather than enabling its propagation at taxpayers' expense.

Furthermore, proponents that have advocated for the removal or phase out of the EV FBT exemption have highlighted the tax exemption is distortionary, primarily leveraged by high-income beneficiaries that would have likely purchased the vehicle without the subsidy. CEF analysis in 2025 demonstrated the FTC Scheme largely benefits high-income, highly-profitable coal and iron ore miners. Average FTC Scheme claims for the agricultural industry were $11,328 per entity in 2022-23. In comparison, the mining sector claimed an average $2.15m per entity. This inequality is further exacerbated when isolating the coal industry, the second largest single economic sub-sector behind metal ore mining. Of the more than $1bn in FTCs claimed by the 52 coal entities in Australia claiming credits, this rises to over $20.2m per unconsolidated entity for the coal sector.

CEF reiterates that many of these entities operating in the resources sector are subsidiaries that are grouped under a much larger consolidated entity, further concentrating the distribution of fossil fuel tax credits. The coal mining and iron ore mining industries are, in particular, dominated in terms of production volume by a small number of globally significant firms.

CEF supports the continuation of the FTC Scheme for the road transport and agricultural sectors and recognises that the FTC Scheme has provided much needed industrial support to these sectors. However, the FTC Scheme has, since its inception, always disproportionately provided industrial assistance to the world's largest miners.

The proposal to introduce a 'cap-and-reinvest' Transition Tax Incentive model articulated above would only apply to the mining sector, ensuring no small-medium enterprise, sole trader or family business in agriculture, forestry, fishing, road transport, freight, or manufacturing sectors would be affected. This would significantly reduce the distortive nature of the FTC Scheme, embedding a means-testing principle into the Scheme's design that ensures beneficiaries of the Scheme do not leverage open-ended taxpayer subsidies for the purchase and consumption of goods and services that they would have otherwise purchased without the subsidy.

The Case for Fuel Tax Credit Scheme Reform

Organisation: Climate Energy Finance
Publication: Transition Tax Incentive: Reforming Fuel Tax Credits into a Decarbonisation Tailwind
Date: 20 August 2025

Organisation: Fortescue
Publication: Incentivising Diesel Decarbonisation
Date: 30 May 2025

Organisation: Australian Academy of Technological Sciences & Engineering (ATSE)
Publication: Decarbonising Diesel Industries: Transition technologies and policy pathways for diesel reduction in Australian mining, freight and agriculture, fisheries and forestry
Date: 27 August 2025

Organisation: Grattan Institute
Publication: Fuelling Budget Repair: How to reform fuel taxes for business
Date: 05 February 2023

Organisation: The Australia Institute
Publication: Fossil fuel subsidies in Australia 2025
Date: 21 March 2025