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## Legislative Instrument

# Income Tax Assessment – Cents per Kilometre Deduction Rate for Car Expenses Determination 2022

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I, Ben Kelly, Deputy Commissioner of Taxation, make this determination under subsection 28-25(4) of the *Income Tax Assessment Act 1997*.

**Ben Kelly**  
Deputy Commissioner of Taxation  
Policy, Analysis and Legislation  
Law Design and Practice

9 June 2022

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### 1. Name of instrument

This determination is the *Income Tax Assessment – Cents per Kilometre Deduction Rate for Car Expenses Determination 2022*.

### 2. Commencement

This instrument commences on 1 July 2022.

### 3. Application

This instrument applies to eligible taxpayers who elect to use the cents per kilometre method when calculating income tax deductions for their work-related car expenses. This instrument sets the rate at which those deductions may be calculated.

### 4. Determination

The Commissioner of Taxation has determined that the rate is 78 cents per kilometre and applies to eligible taxpayers who elect to use the cents per kilometre method when calculating income tax deductions for their work-related car expenses.

This rate applies to the income year commencing 1 July 2022 and remains applicable to subsequent income years until such time as the Commissioner of Taxation, having regard to subsection 28-25(5), determines that it should be varied.

### 5. Definitions

All terms take their meaning from the *Income Tax Assessment Act 1997*.

### 6. Repeals

Each instrument that is specified in Schedule 1 to this instrument is repealed as set out in the applicable items in that Schedule

## **Schedule 1**

***Income Tax Assessment Act 1997 – Cents per Kilometre Deduction Rate for Car Expenses 2020 (F2020L00676), registered on 5 June 2020.***

1. The whole of the instrument.