MT 2024 - Fringe benefits tax : dual cab vehicles eligibility for exemption where private use is limited to certain work-related travel

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TAXATION RULING NO. MT 2024

FRINGE BENEFITS TAX : DUAL CAB VEHICLES
ELIGIBILITY FOR EXEMPTION

F.O.I. EMBARGO: May be released

REF H.O. REF: L85/10-3 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1210185	FRINGE BENEFITS TAX	FRINGE BENEFITS TAX ASSESSMENT ACT: S.8, 47 and 136

PREAMBLE Generally speaking, a liability for FBT arises where an employer's motor vehicle is used by an employee for private purposes or is available for the private use of an employee. However, under sub-sections 8(2) and 47(6) of the Fringe Benefits Tax Assessment Act ("the Act"), a liability for FBT will not arise where the private use of certain vehicles by employees during a particular year of tax is limited to certain work-related travel and non-work-related use that is minor, infrequent and irregular. This would include the occasional use of the vehicle to remove domestic rubbish. (Note for the purpose of this Ruling work-related use includes work-related travel and private use that is minor, infrequent and irregular). Work-related travel is defined in sub-section 136(1) of the Act to be travel between the employee's residence and place of employment or other place at which employment duties are performed and any travel that is incidental to travel in the course of performing duties of employment.

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2. This Office has been asked whether vehicles known as dual cabs are capable of qualifying for this work-related use exemption. Broadly, dual cabs are variants of conventional goods vehicles under which additional seating positions are provided behind the driver and front-passenger seats. They share a common chassis to which the single or dual passenger cab and alternate tray sections may be fitted.

3. Vehicles that may qualify for this exemption are, firstly, those that are not classified as a car (as defined in sub-section 136(1)) for the purposes of Division 2 of Part III of the Act, i.e. vehicles other than -

- a motor car, station wagon, panel van, utility truck or similar vehicle, designed to carry a load of less than one tonne; or
- any other road vehicle designed to carry a load of less than one tonne or fewer than nine passengers.

Such vehicles may qualify for the work-related use exemption under sub-section 47(6).

4. Alternatively, under sub-section 8(2), a vehicle may qualify for the exemption if, while classified as a car for the purposes of Division 2 of Part III of the Act, it is a taxi, panel van, utility truck or any other road vehicle that, while designed to carry a load of less than one tonne, is not designed for the principal purpose of carrying passengers.

RULING

5. The classification of motor vehicles under the FBT law is expressed in the same terms as that used in the income tax law e.g., sub-section 82AF(2) of the Income Tax Assessment Act 1936, which applied to exclude from the income tax investment allowance certain motor vehicles. As such, the interpretation of those provisions provides an appropriate base from which to determine the operation of the FBT law.

6. Dual cabs, particularly those of lesser load capacities, are commonly fitted with styled steel well bodies and are often referred to as "utes" in advertising material. An initial question to be determined therefore in deciding the eligibility of dual cabs for the work-related use exemption is whether they qualify as "utility trucks" within the meaning of paragraph (a) of the definition of car in sub-section 136(1) and, accordingly, within the meaning of sub-section 8(2). If dual cabs are in fact utility trucks within the meaning of sub-section 8(2), it follows that they would qualify for the concession afforded by that sub-section irrespective of their load or passenger carrying design features.

7. The meaning of utility truck as expressed in sub-section 82AF(2) of the Income Tax Assessment Act 1936 - which is expressed in identical terms to the definition of car in sub-section 136(1) - was considered in Case M10, 80 ATC 77; Case 92, 23 CTBR(NS) 869. Based on that decision, the term utility truck as used in sub-section 136(1) and, accordingly sub-section 8(2), is seen as being restricted to derivatives of motor cars. Crew cabs could not be so described (see description in the preamble).

8. It follows that crew cabs will be capable of qualifying for the work-related use exemption only if either of the following tests are satisfied -

(a) they are designed to carry a load of one tonne or more, or more than eight passengers (sub-section 47(6)); or

(b) while having a designed load capacity of less than one tonne, they are not designed for the principal purpose of carrying passengers (sub-section 8(2)).

9. Current model crew cabs have a maximum seating capacity of seven and, as such, could not qualify under the second limb of (a).

10. Whether a particular vehicle is designed to carry a load of one tonne or more is to be determined on the same basis as that applied in determining eligibility for the former income tax investment allowance.

11. Consistent with that approach, the designed load capacity of a motor vehicle is to be taken as the gross vehicle weight as specified on the compliance plate by the manufacturer (broadly, the maximum all-up loaded weight), reduced by the basic kerb weight of the vehicle. For this purpose, basic kerb weight

is synonymous with unladen weight, as specified in the Australian Design Rules, being the weight of the vehicle with a full tank of fuel, oil and coolant together with spare wheel, tools (including jack) and installed options. It does not include the weight of goods or occupants.

12. In the case of cab/chassis vehicles, the designed load capacity is to be ascertained after the body has been fitted to the vehicle, i.e. to satisfy the one tonne test, the margin between the gross vehicle weight and the basic kerb weight must not be less than one tonne plus the weight of the body which is ultimately attached to the vehicle.

13. Where, on the application of this test, it can be concluded that a particular dual cab model has a designed load capacity of one tonne or more, there will be no FBT liability if employee use of the vehicle during a particular FBT year consists solely of eligible work-related travel or private travel which is minor, infrequent and irregular.

14. As previously mentioned, a dual cab that has a designed load carrying capacity of less than one tonne may still qualify for the work-related use exemption, under sub-section 8(2), if the vehicle is not designed for the principal purpose of carrying passengers. It is considered that the appropriate basis for determining this issue is whether or not the majority of the designed load capacity is attributable to passenger carrying capacity. It is understood that this approach is consistent with that adopted under the Australian Design Rules in determining what is a passenger vehicle.

15. For this purpose the designed passenger carrying capacity is to be determined by multiplying the designed seating capacity (including the driver's) by 68 kg, which is the figure adopted for the purposes of the application of the Australian Design Rules.

16. If the total passenger weight so determined exceeds the remaining "load" capacity, the vehicle is to be treated as being designed for the principal purpose of carrying passengers and as such ineligible for work-related use exemption.

17. By way of illustration, if a vehicle has a gross vehicle weight of 2,000 kgs, a basic kerb weight of 1,400 kgs, and has a designed seating capacity of five, the vehicle would be considered to be a vehicle designed principally for the carriage of passengers. This is because the total load capacity is 600 kgs of which the majority, 340 kgs, would be absorbed by its designed passenger carrying capacity.

18. The position of current release dual cab vehicles has been reviewed on the basis of published information made available to this office. The results are detailed in the attachment.

19. Of those vehicles listed as being eligible for the work-related use exemption, the majority do so on the basis that they have a designed load capacity of one tonne or more. The remaining vehicles satisfy the requirement of not being designed principally for the carriage of passengers.

20. Accordingly, provided that employee use of these dual cab vehicles in a particular FBT year is restricted to travel to and from work and any travel that is incidental to travel in the

course of performing duties of employment, there will be no FBT liability.

21. The models listed as being ineligible for the concession are designed to carry a load of less than one tonne and, on the application of the test detailed above, are designed principally for the carriage of passengers.

COMMISSIONER OF TAXATION
1 September 1986

Note 2: The Addendum to Miscellaneous Taxation Ruling MT 2024 that was issued 19 January 2000 is still relevant for employers who may be providing employees with vehicles as listed in that document. Point 8 in that Addendum must therefore be read in conjunction with the additional vehicles as outlined in the Appendix to the Addendum that issued on 13 July 2005.

APPENDIX A

ATTACHMENT

Current as at 1 June 2005

Dual Cabs

Eligible for Exemption

Make	**Description**
Ford Courier	4x2 Crew Cab Chassis 2.6 litre petrol GL manual
Ford Courier	4x2 Crew Cab Pickup 2.6 litre petrol GL auto & manual
Ford Courier	4x2 Crew Cab Pickup 2.6 litre petrol XL auto & manual
Ford Courier	4x2 Crew Cab Pickup turbo diesel GL manual
Ford Courier	4WD Crew Cab Pickup 2.6 litre petrol GL
Ford Courier	4WD Crew Cab Chassis turbo diesel GL
Ford Courier	4WD Crew Cab Pickup turbo diesel GL
Ford Courier	4WD Crew Cab Pickup turbo diesel XL
Ford Courier	4x2 Crew Cab Pickup 2.6 litre petrol XLT manual
Ford Courier	4x2 Crew Cab Pickup V6 petrol GL auto & manual
Ford Courier	4x2 Crew Cab Pickup V6 petrol XLT auto & manual
Ford Courier	4WD Crew Cab Pickup turbo diesel XLT
Ford Courier	4WD Crew Cab Pickup V6 petrol GL auto & manual
Ford Courier	4WD Crew Cab Pickup V6 petrol XLT auto
Ford F-Series	4x2 F250 Crew Cab Pickup XLT auto
Ford F-Series	4x2 F350 Crew Cab Chassis XLT auto
Ford F-Series	4x4 F250 Crew Cab Pickup XLT auto
Holden Crewman	4x2 petrol Crew Cab Pick-up auto & manual
Holden Crewman V6	4x2 petrol Crew Cab Pick-up auto & manual
Holden Crewman Cross 6	4x4 petrol Crew Cab Pick-up auto
Holden Crewman Cross 8	4x4 petrol Crew Cab Pick-up auto
Holden Crewman Cross 8 (2005)	4x4 petrol Crew Cab Pick-up auto

Make	Description
Holden Crewman S	4x2 petrol Crew Cab Pick-up auto & manual
Holden Crewman S V6	4x2 petrol Crew Cab Pick-up auto & manual
Holden Crewman SS	4x2 petrol Crew Cab Pick-up auto & manual
HSV Avalanche XUV	4x4 petrol Crew Cab Pick-up auto
Holden Rodeo	4x2 petrol Crew Cab Pick-up DX manual
Holden Rodeo	4x2 petrol Crew Cab Pick-up LX auto & manual
Holden Rodeo	4x2 diesel Crew Cab Pick-up LX manual
Holden Rodeo	4x4 petrol Crew Cab Chassis LX manual
Holden Rodeo	4x4 diesel Crew Cab Chassis LX Manual
Holden Rodeo	4x4 petrol Crew Cab Pick-up LX auto & manual
Holden Rodeo	4x4 diesel Crew Cab Pick-up LX auto & manual
Holden Rodeo	4x2 petrol Crew Cab Pick-up LT auto & manual
Holden Rodeo	4x4 petrol Crew Cab Pick-up LT auto & manual
Holden Rodeo	4x4 diesel Crew Cab Pick-up LT auto & manual
Mazda Bravo	2WD 2.6 litre petrol Dual Cab Pick-up DX 5-speed manual
Mazda Bravo	2WD 2.6 litre petrol Dual Cab Pick-up DX 4-speed auto
Mazda Bravo	2WD 2.5 litre turbo diesel Dual Cab Pick-up DX 5-speed manual
Mazda Bravo	4WD 2.6 litre petrol Dual Cab Pick-up DX 5-speed manual
Mazda Bravo	4WD 2.6 litre petrol Dual Cab Pick-up SDX 5-speed manual
Mazda Bravo	4WD 2.5 litre turbo diesel Dual Cab Pick-up DX 5-speed manual
Mazda Bravo	4WD 2.5 litre turbo diesel Dual Cab Pick-up SDX 5-speed manual
Mazda Bravo	2WD 2.6 litre petrol Freestyle Cab Pick-up DX+ 5-speed manual
Mazda Bravo	2WD 2.6 litre turbo diesel Freestyle Cab Cab Chassis DX+ 5-speed manual
Mazda Bravo	2WD 2.6 litre turbo diesel Freestyle Cab Pick-up DX+ 5-speed manual
Mazda Bravo	4WD 2.5 litre turbo diesel Freestyle Cab Cab Chassis DX 5-speed manual
Mazda Bravo	4WD 2.5 litre turbo diesel Freestyle Cab Pick-up DX 5-speed manual
Mazda Bravo	4WD 2.5 litre turbo diesel Freestyle Cab Pick-up SDX 5-speed manual
Mitsubishi Triton	Double Cab GLX 5-speed manual
Mitsubishi Triton	Double Cab GLX 4-speed auto
Mitsubishi Triton	4WD Double Cab GLX 5-speed manual
Mitsubishi Triton	4WD Double Cab GLS 5-speed manual
Mitsubishi Triton	4WD Double Cab GLS 4-speed auto
Mitsubishi Triton	Double Cab GLX 5-speed V6
Mitsubishi Triton	4WD Double Cab GLX 5-speed manual turbo diesel

Make	Description
Mitsubishi Triton	4WD Double Cab GLS 5-speed manual turbo diesel
Nissan Navara	4x2 2.4 litre petrol Ute Dual Cab DX
Nissan Navara	4x4 3.3 litre petrol Ute Dual Cab DX
Nissan Navara	4x4 3.3 litre petrol Ute Dual Cab ST-R
Nissan Navara	4x4 3.0 litre Ute Dual Cab DX
Nissan Navara	4x4 3.0 litre Ute Dual Cab ST-R
Toyota Hilux	4x2 standard petrol Dual Cab Ute
Toyota Hilux	4x2 standard diesel Dual Cab Ute
Toyota Hilux	4WD standard petrol Double Cab Ute
Toyota Hilux	4WD SR5 petrol Dual Cab Ute
Toyota Hilux	4WD standard diesel Double Cab Ute
Toyota Hilux	4WD SR5 diesel Double Cab Ute
Toyota Hilux	4x2 V6 SR petrol Extra Cab auto Level 2
Toyota Hilux	4x2 V6 SR petrol Extra Cab auto Level 2+ABS
Toyota Hilux	4x2 V6 SR5 petrol Extra Cab auto Level 3
Toyota Hilux	4x4 V6 SR5 petrol Extra Cab manual Level 3
Toyota Hilux	4x4 turbo diesel SR Extra Cab Chassis manual Level 2
Toyota Hilux	4x4 turbo diesel SR Extra Cab Chassis manual Level 2 + ABS
Toyota Hilux	4x4 turbo diesel SR5 Extra Cab manual Level 3
Toyota Hilux	4x2 V6 SR petrol Dual Cab auto Level 2
Toyota Hilux	4x2 V6 SR petrol Dual Cab auto Level 2 + ABS
Toyota Hilux	4x2 V6 SR5 petrol Dual Cab auto Level 3
Toyota Hilux	4x2 V6 SR petrol Dual Cab manual Level 2
Toyota Hilux	4x2 V6 SR petrol Dual Cab manual Level 2 + ABS
Toyota Hilux	4x2 V6 SR5 petrol Dual Cab manual Level 3
Toyota Hilux	4x4 V6 SR petrol Dual Cab auto Level 2
Toyota Hilux	4x4 V6 SR petrol Dual Cab auto Level 2 + ABS
Toyota Hilux	4x4 V6 SR5 petrol Dual Cab auto Level 3
Toyota Hilux	4x4 V6 SR petrol Dual Cab manual Level 2
Toyota Hilux	4x4 V6 SR petrol Dual Cab manual Level 2 + ABS
Toyota Hilux	4x4 V6 SR5 petrol Dual Cab manual Level 3
Toyota Hilux	4x2 turbo diesel SR Dual Cab manual Level 2
Toyota Hilux	4x2 turbo diesel SR Dual Cab manual Level 2 + ABS
Toyota Hilux	4x4 turbo diesel SR Dual Cab manual Level 2
Toyota Hilux	4x4 turbo diesel SR Dual Cab manual Level 2 + ABS
Toyota Hilux	4x4 turbo diesel SR Dual Cab Chassis manual Level 2
Toyota Hilux	4x4 turbo diesel SR Dual Cab Chassis manual Level 2 + ABS
Toyota Hilux	4x4 turbo diesel SR5 Dual Cab manual Level 3

Make	Description
Toyota Hilux	4x4 turbo diesel SR Dual Cab auto Level 2
Toyota Hilux	4x4 turbo diesel SR Dual Cab auto Level 2 + ABS
Toyota Hilux	4x4 turbo diesel SR5 Dual Cab auto Level 3
Toyota Hilux	4x2 4-cylinder petrol Workmate Dual Cab manual Level 1
Volkswagen	1.9L TDI Dual Cab (77kW) LWB
Volkswagen	2.5L TDI Dual Cab (128kW) LWB

Single cab Utes

Eligible for Exemption

Make	Description
Ford Courier	4x2 Single Cab Chassis 2.6 litre petrol GL auto & manual
Ford Courier	4x2 Single Cab Pick-up 2.6 litre petrol GL manual
Ford Courier	4x2 Single Cab Chassis turbo diesel GL manual
Ford Courier	4x2 Super Cab Pick-up 2.6 litre petrol XL manual
Ford Courier	4WD Single Cab Chassis 2.6 litre petrol GL
Ford Courier	4WD Super Cab Pick-up 2.6 litre petrol XL
Ford Courier	4WD Single Cab Chassis turbo diesel GL
Ford Courier	4WD Super Cab Chassis turbo diesel XL
Ford Courier	4WD Super Cab Pick-up turbo diesel XL
Ford Courier	4WD Super Cab Pick-up turbo diesel XLT manual
Ford Courier	4WD Super Cab Pick-up V6 petrol GL manual
Ford BA Utility	XL Chassis Cab 4.0Lt VCT 6-cyl manual 1-Tonne
Ford BA Utility	XL Chassis Cab 4.0Lt VCT 6-cyl column auto 1-Tonne
Ford BA Utility	XL Chassis Cab 4.0Lt VCT 6-cyl. floor auto 1-Tonne
Ford BA Utility	XL Chassis Cab 4.0Lt E-gas manual 1-Tonne
Ford BA Utility	XL Chassis Cab 4.0Lt E-gas column auto 1-Tonne
Ford BA Utility	XL Chassis Cab 4.0Lt E-gas floor auto 1-Tonne
Ford BA Utility	XL Chassis Cab V8 manual 1-Tonne
Ford BA Utility	XL Chassis Cab V8 floor auto 1-Tonne
Ford BA Utility	XLS Chassis Cab 4.0Lt VCT 6-cyl. manual Sports
Ford BA Utility	XLS Chassis Cab 4.0Lt VCT 6-cyl. floor auto Sports
Ford BA Utility	XLS Chassis Cab 4.0Lt VCT 6-cyl. manual 1-Tonne
Ford BA Utility	XLS Chassis Cab 4.0Lt VCT 6-cyl. floor auto 1-Tonne
Ford BA Utility	XLS Chassis Cab 4.0Lt E-gas manual sports
Ford BA Utility	XLS Chassis Cab 4.0Lt E-gas floor auto sports

Make	Description
Ford BA Utility	XLS Chassis Cab 4.0Lt E-gas manual 1-Tonne
Ford BA Utility	XLS Chassis Cab 4.0Lt E-gas floor auto 1-Tonne
Ford BA Utility	XLS Chassis Cab V8 manual sports
Ford BA Utility	XLS Chassis Cab V8 floor auto sports
Ford BA Utility	XLS Chassis Cab V8 manual 1-Tonne
Ford BA Utility	XLS Chassis Cab V8 floor auto 1-Tonne
Ford BA Utility	XL S/Side Box 4.0Lt VCT 6-cyl. manual standard
Ford BA Utility	XL S/Side Box 4.0Lt VCT 6-cyl. column auto standard
Ford BA Utility	XL S/Side Box 4.0Lt VCT 6-cyl. floor auto standard
Ford BA Utility	XL S/Side Box 4.0Lt VCT 6-cyl. manual 1-Tonne
Ford BA Utility	XL S/Side Box 4.0Lt VCT 6-cyl. column auto 1-Tonne
Ford BA Utility	XL S/Side Box 4.0Lt VCT 6-cyl. floor auto 1-Tonne
Ford BA Utility	XL S/Side Box 4.0Lt E-gas manual standard
Ford BA Utility	XL S/Side Box 4.0Lt E-gas column auto standard
Ford BA Utility	XL S/Side Box 4.0Lt E-gas floor auto standard
Ford BA Utility	XL S/Side Box 4.0Lt E-gas manual 1-Tonne
Ford BA Utility	XL S/Side Box 4.0Lt E-gas column auto 1-Tonne
Ford BA Utility	XL S/Side Box 4.0Lt E-gas floor auto 1-Tonne
Ford BA Utility	XL S/Side Box V8 manual standard
Ford BA Utility	XL S/Side Box V8 floor auto standard
Ford BA Utility	XL S/Side Box V8 manual 1-Tonne
Ford BA Utility	XL S/Side Box V8 floor auto 1-Tonne
Ford BA Utility	XLS S/Side Box 4.0Lt VCT 6-cyl. manual sports
Ford BA Utility	XLS S/Side Box 4.0Lt VCT 6-cyl. floor auto sports
Ford BA Utility	XLS S/Side Box 4.0Lt VCT 6-cyl. Manual 1-Tonne
Ford BA Utility	XLS S/Side Box 4.0Lt VCT 6-cyl. Floor Auto 1-Tonne
Ford BA Utility	XLS S/Side Box 4.0Lt E-gas manual sports
Ford BA Utility	XLS S/Side Box 4.0Lt E-gas floor auto sports
Ford BA Utility	XLS S/Side Box 4.0Lt E-gas manual 1-Tonne
Ford BA Utility	XLS S/Side Box 4.0Lt E-gas floor auto 1-Tonne
Ford BA Utility	XLS S/Side Box V8 manual sports
Ford BA Utility	XLS S/Side Box V8 floor auto sports
Ford BA Utility	XLS S/Side Box V8 manual 1-Tonne
Ford BA Utility	XLS S/Side Box V8 floor auto 1-Tonne
Ford BA Utility	XR6 S/Side Box 4.0Lt VCT 6-cyl. manual sports
Ford BA Utility	XR6 S/Side Box 4.0Lt VCT 6-cyl. floor auto sports

Make	Description
Ford BA Utility	XR6 Turbo s/s box 4.0Lt VCT 6-cyl. turbo manual & floor auto sports
Ford BA Utility	XR8 S/Side Box 5.4Lt DOHC 4V V8 manual & floor auto sports
Ford BA Utility	RTV Chassis Cab 4.0Lt DOHC VCT 16 manual & floor auto 1-Tonne
Ford BA Utility	RTV Chassis Cab 4.0Lt DOHC VCT 16 E-gas manual & floor auto 1-Tonne
Ford BA Utility	RTV Chassis Cab 5.4Lt SOHC 3V V8 manual & floor auto 1-Tonne
Ford BA Utility	RTV Styleside Box 4.0Lt DOHC VCT 16 manual & floor auto 1-Tonne
Ford BA Utility	RTV Styleside Box 4.0Lt DOHC VCT 16 E-gas manual & floor auto 1-Tonne
Ford BA Utility	RTV Styleside Box 5.4Lt SOHC 3V V8 manual & floor auto 1-Tonne
Ford BA Utility	Pursuit Ute 5.4Lt DOHC 32 valve V8 manual & floor auto IDW
Ford F-Series	4x2 F250 Super Cab Pick-up XLT auto
Ford F-Series	4x2 F350 Super Cab Chassis XLT auto
Ford F-Series	4x4 F250 Super Cab Chassis XL manual
Ford F-Series	4x4 F250 Super Cab Pick-up XLT auto
Ford F-Series	4x4 F350 Super Cab Chassis XL manual & auto
Ford F-Series	4x2 F350 Single Cab Chassis XL manual
Ford F-Series	4x2 F350 Single Cab Chassis XLT auto
Ford F-Series	4x4 F250 Single Cab Chassis XL manual
Holden One Tonner	4x2 Single cab pickup manual & automatic
Holden S One Tonner V6	4x2 single cab pickup manual & automatic
Holden S One Tonner V8	4x2 single cab pickup manual & automatic
Holden Rodeo	DX 4x2 Petrol Single cab manual
Holden Rodeo	DX 4x2 Petrol Single cab PS manual
Holden Rodeo	LX 4x2 Petrol Single cab manual & automatic
Holden Rodeo	LX 4x4 Petrol Single cab manual
Holden Rodeo	LX 4x2 Petrol Single cab pickup manual
Holden Rodeo	LX 4x2 Petrol Space cab manual
Holden Rodeo	LX 4x2 Petrol Space cab pickup manual & auto
Holden Rodeo	LX 4x4 Petrol Space cab pickup manual
Holden Rodeo	LT 4x4 Petrol Space cab pickup manual
Holden Rodeo	LX 4x2 Turbo Diesel Single cab manual
Holden Rodeo	DX 4x4 Turbo Diesel Single cab manual
Holden Rodeo	LX 4x4 Turbo Diesel Single cab manual
Holden Rodeo	LX 4x4 Turbo Diesel Space cab manual
Holden Rodeo	LX 4x4 Turbo Diesel Space cab pickup manual
Holden Rodeo	LT 4x4 Turbo Diesel Space cab pickup manual
Holden S Ute	4x2 Single cab pickup manual & automatic
Holden SS Ute	4x2 Single cab pickup manual & automatic
Holden Ute	4x2 Single cab pickup manual & automatic
Mazda Bravo	2WD 2.6 litre petrol Single Cab Cab Chassis DX 5-speed manual 2 and 3 seater
Mazda Bravo	2WD 2.6 litre petrol Single Cab Cab Chassis DX 4-speed auto 2 and 3 seater

Make	Description
Mazda Bravo	2WD 2.6 litre petrol Single Cab Pick-up DX 5-speed manual
Mazda Bravo	2WD 2.5 litre turbo diesel Single Cab Cab Chassis DX 5-speed manual 2 and 3 seater
Mazda Bravo	4WD 2.5 litre turbo diesel Single Cab Cab Chassis DX 5-speed manual 2 and 3 seater
Mazda B Series	Cab Plus
Mazda T Series	4.6 litre diesel Short WheelBase (SWB) Truck 5-speed manual
Mazda T Series	4.6 litre diesel Long WheelBase mid (LWB) Truck 5-speed manual
Mazda T Series	4.6 litre diesel Long WheelBase heavy (LWB) Truck 5-speed manual
Mazda T Series	4.6 litre diesel Extra Long WheelBase (ELWB) Truck 5-speed manual
Mitsubishi Triton	Cab Chassis 5-speed manual
Mitsubishi Triton	Cab Chassis 4-speed auto GLX
Mitsubishi Triton	2WD Club Cab GLX 5-speed manual
Mitsubishi Triton	Cab Chassis GLX 5-speed manual
Mitsubishi Triton	Club Cab GLX 5-speed manual
Mitsubishi Triton	4WD Cab Chassis GLX 5-speed manual
Mitsubishi Triton	4WD Cab Chassis GLX 5-speed manual turbo diesel
Mitsubishi Triton	4WD Club Cab GLX 5-speed manual turbo diesel
Nissan Navara	4x2 2.4 litre petrol Single Cab/Chassis DX
Nissan Navara	4x4 3.0 litre diesel Single Cab/Chassis DX
Nissan Patrol	4x4 4.2 litre diesel Single Cab/Chassis DX Leaf
Nissan Patrol	4x4 4.2 litre diesel Single Cab/Chassis DX Coil
Nissan Patrol	4x4 4.2 litre diesel Single Cab/Chassis ST Coil
Toyota Hilux	4x2 Workmate petrol Single Cab Ute
Toyota Hilux	4x2 Workmate petrol Single Cab Chassis
Toyota Hilux	4x2 Standard petrol Single Cab Ute
Toyota Hilux	4x2 Standard petrol Cab Chassis
Toyota Hilux	4x2 Standard diesel Single Cab Ute
Toyota Hilux	4x2 Standard diesel Cab Chassis
Toyota Hilux	4x2 Xtra petrol Ute
Toyota Hilux	4WD Standard petrol Single Cab Ute
Toyota Hilux	4WD Standard petrol Cab Chassis
Toyota Hilux	4WD Xtra Standard petrol Ute
Toyota Hilux	4WD Standard diesel Single Cab Ute
Toyota Hilux	4WD Standard diesel Cab Chassis
Toyota Hilux	4WD Xtra Standard diesel Ute
Toyota Hilux	4WD Xtra Standard diesel Cab Chassis
Toyota Hilux	4x2 V6 SR petrol Single Cab auto & manual Level 2
Toyota Hilux	4x2 V6 SR petrol Single Cab auto & manual Level 2 + ABS
Toyota Hilux	4x2 V6 SR petrol Single Cab Chassis auto & manual Level 2

Make	Description
Toyota Hilux	4x2 V6 SR petrol Single Cab Chassis auto & manual Level 2 + ABS
Toyota Hilux	4x4 V6 SR petrol Single Cab Chassis auto & manual Level 2
Toyota Hilux	4x4 V6 SR petrol Single Cab Chassis auto & manual Level 2 + ABS
Toyota Hilux	4x2 turbo diesel SR Single Cab Chassis manual Level 2
Toyota Hilux	4x2 turbo diesel SR Single Cab Chassis manual Level 2 + ABS
Toyota Hilux	4x4 turbo diesel SR Single Cab Chassis auto & manual Level 2
Toyota Hilux	4x4 turbo diesel SR Single Cab Chassis auto & manual Level 2 + ABS
Toyota Hilux	4x2 4-cylinder petrol Workmate Single Cab Chassis manual Level 1
Volkswagen	1.9L TDI Single Cab (77kW) SWB
Volkswagen	2.5L TDI Single Cab (128kW) SWB

Four Wheel Drives and Vans

Eligible for Exemption

Make	Description
Ford Econovan	4m Van (manual)
Ford Econovan	4.4m Van manual & automatic
Ford Econovan	4.7m Van manual & automatic
Ford Transit	SWB Van (petrol – low roof)
Ford Transit	MWB Van (petrol – mid roof)
Ford Transit	LWB Van (petrol – mid roof)
Ford Transit	Single Chassis Cab (diesel – low roof)
Ford Transit	Crew Cab Chassis (diesel – low roof)
Holden Combo	2 seater panel van
Kia K2700	2.7L diesel 5-speed manual – Cab Chassis (including 140kg tray)
Kia Pregio	2.7L diesel 5-speed manual – Van
Mazda E Series	1.8 litre petrol Short WheelBase (SWB) Van 5-speed manual
Mazda E Series	2.0 litre petrol Medium WheelBase (MWB) Van 5-speed manual
Mazda E Series	2.0 litre petrol Medium WheelBase (MWB) Van 4-speed automatic
Mazda E Series	2.0 litre petrol Long WheelBase (LWB) Van 5-speed manual
Mazda E Series	2.0 litre petrol Long WheelBase (LWB) Van 4-speed automatic
Mazda E Series	2.0 litre petrol Cab Chassis 5-speed manual
Mitsubishi Express	SWB petrol manual
Mitsubishi Express	Window van
Mitsubishi Express	MWB Walkthru manual & auto
Mitsubishi Express	MWB petrol manual
Toyota Dyna	Double Cab Pick-up
Toyota Hiace SBV	2 seater Semi Bonneted Blind Van
Toyota Landcruiser	Troop Carrier

Make	Description
Toyota Townace SBV	4 door 2 seater Semi Bonneted Van
Volkswagen Transporter	2.0 litre SWB
Volkswagen Transporter	2.5 litre SWB
Volkswagen Transporter	2.5 litre LWB
Volkswagen Transporter	2.5 litre SWB Single Cab Chassis
Volkswagen Transporter	2.5 litre LWB Double Cab Chassis
Volkswagen Transporter	1.9 Litre SWB (77kW) Std Roof
Volkswagen Transporter	2.0 Litre SWB (85kW petrol) Std Roof
Volkswagen Transporter	2.5 Litre SWB (128kW) Std Roof
Volkswagen Transporter	3.2 Litre SWB (V6 Petrol 173kW) Std Roof
Volkswagen Transporter	1.9 Litre LWB (77kW) Std Roof
Volkswagen Transporter	2.0 Litre LWB (85kW petrol) Std Roof
Volkswagen Transporter	2.5 Litre LWB (128kW) Std Roof
Volkswagen Transporter	3.2 litre LWB (V6 petrol 173kW) Std Roof

Four Wheel Drives and Vans

Ineligible for Exemption

Make	Description
Chrysler Grand Voyager	Auto
Chrysler Voyager	Auto
Ford Explorer XLT	Auto V6
Ford Explorer XLT	Auto V8
Ford Explorer Limited	Auto V6
Ford Explorer Limited	Auto V8
Ford Explorer Limited	Manual
Holden Adventra	SX6 automatic
Holden Adventra	CX6 automatic
Holden Adventra	LX6 automatic
Holden Adventra	LX8 automatic
Jeep Cherokee	Sport
Jeep Cherokee	Turbo diesel
Jeep Grand Cherokee	Laredo
Jeep Grand Cherokee	Limited
Kia Sorento	3.5L V6 – 4WD
Kia Sportage	Petrol 5-speed manual – 4WD

Make	Description
Kia Sportage	2.7L Auto-4WD
Mazda MPV	7-seat MPV
Mazda Tribute	2.3 litre 14 petrol 5-door wagon 4-speed automatic Limited Sport
Mazda Tribute	3.0 litre V6 petrol 5-door wagon 4-speed automatic Limited Sport
Mazda Tribute	3.0 litre V6 petrol 5-door wagon 4-speed automatic Classic
Mazda Tribute	3.0 litre V6 petrol 5-door wagon 4-speed automatic Luxury
Mitsubishi Challenger	Manual & automatic
Mitsubishi Pajero	SWB GLS petrol manual & automatic
Mitsubishi Pajero	SWB GL petrol manual
Mitsubishi Pajero	SWB GL diesel manual
Mitsubishi Pajero	SWB GLX diesel manual
Mitsubishi Pajero	LWB Escape petrol manual & automatic
Mitsubishi Pajero	LWB GLS petrol manual
Mitsubishi Pajero	LSWB GLS petrol automatic
Mitsubishi Pajero	LWB GLS diesel manual
Mitsubishi Pajero	LWB Exceed petrol manual & automatic
Mitsubishi Starwagon	Satellite manual & automatic
Mitsubishi Starwagon	GL manual & automatic
Mitsubishi Starwagon	GLX automatic
Nissan Pathfinder	Standard
Nissan Pathfinder	Ti
Nissan Patrol	DX 2.8 litre turbo diesel manual
Nissan Patrol	ST 2.8 litre turbo diesel manual
Nissan Patrol	DX 4.2 litre diesel manual
Nissan Patrol	ST 4.2 litre turbo diesel manual
Nissan Patrol	ST 4.5 litre petrol manual & automatic
Nissan Patrol	Ti 4.5 litre petrol automatic
Nissan X Trail	All Variants
Toyota Landcruiser Snowy	Petrol manual & automatic
Toyota Landcruiser Snowy	Diesel manual & automatic
Toyota Prado	RV
Toyota Prado	RV6
Toyota Prado	GXL
Toyota Prado	Grande
Toyota Spacia	Manual & automatic
Toyota Tarago	GLI
Toyota Tarago	GLX
Toyota Tarago	Ultima
Volkswagen Caravelle	8 Seater People Mover
Volkswagen Kombi	9 Seater People Mover
Volkswagen Multivan	7 Seater People Mover

APPENDIX B

ATTACHMENT

Current as at 1 July 1999

Dual Cabs

Eligible for Exemption

Make	**Description**
Nissan Navara	4x2 2.4 litre petrol Ute Dual Cab DX
Nissan Navara	4x2 2.4 litre petrol Ute Dual Cab ST
Nissan Navara	4x2 2.7 litre diesel Ute Dual Cab DX
Nissan Navara	4x4 2.4 litre petrol Ute Dual Cab DX
Nissan Navara	4x4 3.2 litre diesel Ute Dual Cab DX
Nissan Navara	4x4 3.2 litre diesel Ute Dual Cab ST
Mitsubishi Triton	Double Cab GLX 5 speed manual
Mitsubishi Triton	Double Cab GLX 4 speed auto
Mitsubishi Triton	Double Cab GLX 5 speed manual Diesel
Mitsubishi Triton	4WD Double Cab GLX 5 speed manual
Mitsubishi Triton	4WD Double Cab GLX 5 speed manual Diesel
Mitsubishi Triton	4WD Double Cab GLS 5 speed manual
Mitsubishi Triton	4WD Double Cab GLS 4 speed auto
Holden Rodeo V6	4x2 3.2 litre Petrol Crew Cab Pick Up LX 5 Speed manual
Holden Rodeo V6	4x2 3.2 litre Petrol Crew Cab Pick Up LX 4 Speed auto
Holden Rodeo V6	4x2 3.2 litre Petrol Crew Cab Pick Up LT 5 Speed manual
Holden Rodeo V6	4x2 3.2 litre Petrol Crew Cab Pick Up LT 4 Speed auto
Holden Rodeo V6	4WD 3.2 litre Petrol Crew Cab Pick Up LX 5 speed manual L/S Diff
Holden Rodeo V6	4WD Diesel 2.8 litre Crew cab LX 5 speed manual L/S Diff
Holden Rodeo	4x2 2.2 litre petrol pick up Crew Cab DX 5 speed manual power steering
Mazda Bravo	4x2 2.6 litre petrol dual cab ute DX 5 speed manual
Mazda Bravo	4WD 2.6 litre petrol dual cab ute DX 5 speed manual
Mazda Bravo	4WD 2.6 litre petrol dual cab ute SDX 5 speed manual
Mazda Bravo	4WD 2.5 litre diesel turbo dual cab ute DX 5 speed manual

Make	Description
Mazda Bravo	4WD 2.5 litre diesel turbo dual cab ute SDX 5 speed manual
Toyota Hilux	4x2 Standard petrol dual cab ute
Toyota Hilux	4x2 Standard diesel dual cab ute
Toyota Hilux	4WD Standard petrol double cab ute
Toyota Hilux	4WD SR5 petrol dual cab ute
Toyota Hilux	4WD Standard diesel double cab ute
Toyota Hilux	4WD SR5 diesel double cab ute
Ford Courier	4x2 Crew cab chassis 2.6 litre petrol GL manual
Ford Courier	4x2 Crew cab pickup 2.6 litre petrol GL manual
Ford Courier	4x2 Crew cab pickup 2.6 litre petrol GL auto
Ford Courier	4x2 Crew cab pickup 2.6 litre petrol XL manual
Ford Courier	4x2 Crew cab pickup 2.6 litre petrol XL auto
Ford Courier	4x2 Crew cab pickup turbo diesel GL manual
Ford Courier	4WD Crew cab chassis 2.6 litre petrol GL
Ford Courier	4WD Crew Cab Pickup 2.6 litre petrol GL
Ford Courier	4WD Crew Cab Chassis turbo diesel GL
Ford Courier	4WD Crew Cab Pickup turbo diesel GL
Ford Courier	4WD Crew Cab Pickup turbo diesel XL

Single cab Utes

Eligible for Exemption

Make	Description
Nissan Navara	4x2 2.4 litre Petrol Single Cab/Chassis STD
Nissan Navara	4x2 2.4 litre Petrol Single Cab/Chassis DX
Nissan Navara	4x2 2.7 litre Diesel Single Cab/Chassis DX
Nissan Navara	4x4 2.4 litre Petrol Single Cab/Chassis DX
Nissan Navara	4x4 3.2 litre Diesel Single Cab/Chassis STD
Nissan Navara	4x4 3.2 litre Diesel Single Cab/Chassis DX
Mitsubishi Triton	Cab Chassis 5 speed manual

Make	Description
Mitsubishi Triton	Cab Chassis 4 speed auto GLX
Mitsubishi Triton	Cab Chassis 5 speed manual Diesel
Mitsubishi Triton	2WD Club Cab GLX 5 speed manual
Mitsubishi Triton	2WD Club Cab GLX 4 speed auto
Mitsubishi Triton	Cab Chassis GLX 5 speed manual
Mitsubishi Triton	Cab Chassis GLX 5 speed manual Diesel
Mitsubishi Triton	Club Cab GLX 5 speed manual
Holden Ute Series III	Ecotec V6
Holden Ute Series III	179kw* V8
Holden Rodeo V6	4x2 3.2 litre Petrol s/cab chassis LX 5 speed manual
Holden Rodeo V6	4x2 3.2 litre Petrol s/cab chassis LX 5 speed manual with L/S Diff
Holden Rodeo V6	4x2 3.2 litre Petrol s/cab chassis LX 4 speed auto
Holden Rodeo V6	4x2 3.2 litre Petrol s/cab chassis LX 4 speed auto with L/S Diff
Holden Rodeo V6	4WD 3.2 litre Petrol s/cab chassis LX 5 speed manual L/S Diff
Holden Rodeo	4WD 2.6 litre petrol space cab LS 5 speed man L/S Diff
Holden Rodeo	4WD 2.8 litre diesel s/cab DX 5 speed manual L/S Diff
Holden Rodeo	4WD 2.8 litre diesel s/cab LX 5 speed manual L/S Diff
Holden Rodeo	4WD 2.8 litre diesel space cab LX 5 speed manual L/S Diff
Holden Rodeo	4x2 2.2 litre single cab chassis DX 5 speed manual
Holden Rodeo	4x2 2.2 litre single cab chassis DX 5 speed manual power steer
Holden Rodeo	4x2 2.2 litre single cab pickup DX 5 speed manual power steer
Mazda Bravo	4x2 2.6 litre petrol single cab chassis DX 5 speed manual
Mazda Bravo	4x2 2.6 litre petrol single cab ute DX 5 speed manual
Mazda Bravo	4x2 2.6 litre petrol cab plus ute DX 5 speed manual
Mazda Bravo	4x2 2.5 litre diesel turbo single cab chassis DX 5 speed man
Mazda Bravo	4WD 2.6 litre petrol single cab chassis DX 5 speed man
Mazda Bravo	4WD 2.6 litre petrol cab plus cab chassis DX 5 speed man
Mazda Bravo	4WD 2.6 litre petrol cab plus ute DX 5 speed man

Make	Description
Mazda Bravo	4WD 2.5 litre diesel turbo single cab chassis DX 5 speed man
Mazda Bravo	4WD 2.5 litre diesel turbo cab plus cab chassis DX 5 speed man
Toyota Hilux	4x2 Workmate petrol single cab ute
Toyota Hilux	4x2 Workmate petrol single cab chassis
Toyota Hilux	4x2 Standard petrol single cab ute
Toyota Hilux	4x2 Standard petrol cab chassis
Toyota Hilux	4x2 Standard diesel single cab ute
Toyota Hilux	4x2 Standard diesel cab chassis
Toyota Hilux	4x2 Xtra petrol ute
Toyota Hilux	4WD Standard petrol single cab ute
Toyota Hilux	4WD Standard petrol cab chassis
Toyota Hilux	4WD Xtra standard petrol ute
Toyota Hilux	4WD Standard diesel single cab ute
Toyota Hilux	4WD Standard diesel cab chassis
Toyota Hilux	4WD Xtra standard diesel ute
Toyota Hilux	4WD Xtra standard diesel cab chassis
Ford Courier	4x2 Single chassis 2.6 litre petrol GL manual
Ford Courier	4x2 Single chassis 2.6 litre petrol GL auto
Ford Courier	4x2 Single Pickup 2.6 litre petrol GL manual
Ford Courier	4x2 Single chassis turbo diesel GL manual
Ford Courier	4WD Single chassis 2.6 litre petrol GL
Ford Courier	4WD Super Pickup 2.6 litre petrol XL
Ford Courier	4WD Single chassis turbo diesel GL
Ford Courier	4WD Super Chassis turbo diesel XL
Ford Courier	4WD Super Pickup turbo diesel XL

Four Wheel Drives and Vans

Eligible for Exemption

Make	Description
Mitsubishi Express	SWB Petrol Manual
Mitsubishi Express	Window Van
Mitsubishi Express	SWB Petrol Auto
Mitsubishi Express	MWB Petrol Auto
Mitsubishi Express	4WD Manual
Mitsubishi Express	MWB Diesel Manual
Mitsubishi Express	MWB 'Walkthru' Manual
Mitsubishi Express	MWB 'Walkthru' Auto
Toyota Townace SBV	4 Door 2 seater Semi Bonneted Van
Toyota Hiace SBV	2 seater Semi Bonneted Blind Van
Holden Combo	Panel Van, 2 seater
Volkswagen Transporter	2.0L SWB
Volkswagen Transporter	2.5L SWB
Volkswagen Transporter	2.5L LWB
Volkswagen Transporter	2.5L SWB Single Cab Chassis
Volkswagen Transporter	2.5L LWB Double Cab Chassis
Toyota Dyna	Double Cab Pickup
Toyota Landcruiser	Troop Carrier
Ford Econovan	4m Van
Ford Econovan	4.4m Van
Ford Econovan	4.7m Cab Chassis
Ford Transit	SWB Van
Ford Transit	LWB Van
Ford Transit	Chassis Cab

Four Wheel Drives and Vans

Ineligible for Exemption

Make	Description
Mitsubishi Pajero	SWB GLS Petrol Manual
Mitsubishi Pajero	SWB GLS Petrol Automatic
Mitsubishi Pajero	SWB GL Petrol Manual
Mitsubishi Pajero	SWB GL Diesel Manual
Mitsubishi Pajero	SWB GLX Diesel Manual
Mitsubishi Pajero	LWB Escape Petrol Manual
Mitsubishi Pajero	LWB Escape Petrol Automatic
Mitsubishi Pajero	LWB GLS Petrol Manual
Mitsubishi Pajero	LWB GLS Petrol Automatic
Mitsubishi Pajero	LWB GLS Diesel Manual
Mitsubishi Pajero	LWB Exceed Petrol Manual

Make	Description
Mitsubishi Pajero	LWB Exceed Petrol Automatic
Mitsubishi Challenger	Manual
Mitsubishi Challenger	Auto
Kia Sportage	Petrol 5 Speed Manual
Nissan Pathfinder	Standard
Nissan Pathfinder	Ti
Nissan Patrol	DX 2.8 Litre turbo diesel manual
Nissan Patrol	ST 2.8 litre turbo diesel manual
Nissan Patrol	DX 4.2 litre diesel manual
Nissan Patrol	ST 4.2 litre turbo diesel manual
Nissan Patrol	St 4.5 litre petrol manual
Nissan Patrol	ST 4.5 litre petrol automatic
Nissan Patrol	Ti 4.5 litre petrol automatic
Toyota Prado RV	RV RZJ95R-GKMNKQ
Toyota Prado RV6	RZJ95R-GKPNKQ
Toyota Prado RV6	VZJ95R-GKMNKQ
Toyota Prado RV6	VZJ95R-GKPNKQ
Toyota Prado GXL	VZJ95R-GKMNKQ
Toyota Prado GXL	VZJ95R-GKPNKQ
Toyota Prado (Grande)	VZJ95R-GKPEKQ
Toyota Landcruiser Snowy	Petrol Manual
Toyota Landcruiser Snowy	Petrol Auto
Toyota Landcruiser Snowy	Diesel Manual
Toyota Landcruiser Snowy	Diesel Auto
Holden Jackaroo	Base Manual 8DQ35-261
Holden Jackaroo	SE Diesel 8DS35661
Holden Jackaroo	Manual 8DQ35-251
Holden Jackaroo	Auto 8DQ35-252
Holden Jackaroo SE	Manual 8DS35-651
Holden Jackaroo SE	Auto 8DS35-652
Holden Monteray	Auto 8DT35-952
Jeep Cherokee	Sport
Jeep Cherokee	Turbo Diesel
Jeep Grand Cherokee	Laredo
Jeep Grand Cherokee	Limited
Ford Explorer XL	Auto
Ford Explorer XL	Manual
Ford Explorer XLT	Auto
Ford Explorer Limited	Auto
Ford Explorer Limited	Manual

Make	Description
Toyota Spacia	Manual
Toyota Spacia	Automatic
Mazda MPV	
Mitsubishi Starwagon	Satellite Manual
Mitsubishi Starwagon	Satellite Auto
Mitsubishi Starwagon	GL Manual
Mitsubishi Starwagon	GL Automatic
Mitsubishi Starwagon	GLX Automatic
Toyota Tarago	GLI TCR10R-RRMDKQ
Toyota Tarago	GLI TCR10R-RRSDKQ
Toyota Tarago	GLX TCR11R-RRSGKQ
Toyota Tarago	Ultima TCR11R-RRSGKQ
Chrysler Voyager	Auto
Chrysler Grand Voyager	Auto
Volkswagen Caravelle	8 seater van