MT 2024A3 - Fringe benefits tax: dual cab vehicles eligibility for exemption where private use is limited to certain work-related travel

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Uiew the consolidated version for this notice.

Australian Government



Australian Taxation Office

FOI status: may be released

Addendum

Miscellaneous Taxation Ruling

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

This Addendum amends MT 2024 to clarify those vehicles which would be eligible for exemption where private use is limited to certain work related travel.

Note: The Addenda to Miscellaneous Taxation Ruling MT 2024 that previously issued on 19 January 2000 and 13 July 2005 are still relevant for employers who may be providing employees with vehicles as listed in those documents. The appendices to those Addenda must therefore be read in conjunction with the additional vehicles as outlined in this Addendum.

Miscellaneous Taxation Ruling MT 2024 is amended as follows:

1. At Appendix

Delete the attachment for both eligible and ineligible vehicles. In addition to the changes made under the earlier addenda, replace the following list that is current as at 1 June 2006.

Dual Cabs

Eligible for Exemption

Defender 130 Crew Cab Cab Chassis
4WD 2.5 litre turbo diesel Dual Cab
Pickup DX 4-speed auto
4WD 2.5 litre turbo diesel Dual Cab
Pickup SDX 4-speed auto
2WD 4.0 litre V6 petrol Freestyle Cab
Pickup DX+5-speed auto & manual
2WD 4.0 litre V6 petrol Dual Cab
Pickup DX 5-speed auto & manual
4WD 4.0 litre V6 petrol Freestyle Cab
Cab Chassis DX+5-speed manual
4WD 4.0 litre V6 petrol Freestyle Cab
Pickup DX+5-speed manual
4WD 4.0 litre V6 petrol Freestyle Cab
Pickup SDX 5-speed auto

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FOI status: may be released

Mazda Bravo	4WD 4.0 litre V6 petrol Dual Cab DX 5-speed manual
Mazda Bravo	4WD 4.0 litre V6 petrol Dual Cab SDX 5-speed auto & manual
Mitsubishi Triton	4WD Double Cab GLX-R 5-speed manual turbo diesel
Mitsubishi Triton	4WD Double Cab GLX-R V6 auto
Mitsubishi Triton	4WD Double Cab GLX-R 5-speed V6 manual
Nissan Navara	4x2 4.0 litre Petrol Dual Cab ST-X
Nissan Navara	4x4 4.0 litre Petrol Dual Cab RX
Nissan Navara	4x4 2.5 litre Diesel Dual Cab RX
Nissan Navara	4x4 4.0 litre Petrol Dual Cab ST-X
Nissan Navara	4x4 2.5 litre Diesel Dual Cab ST-X
Ssang Yong	Musso 2WD Dual Cab Ute manual & auto
Ssang Yong	Musso 4WD Dual Cab Ute manual & auto
Toyota Hilux	4x2 4-cyl petrol Workmate Dual Cab manual+ABS+rear bumper

Single Cab Utes- Eligible for Exemption

Fiat Ducato	2.8L Turbo-Diesel 5 speed manual – Cab Chassis
Fiat Ducato	2.8L Turbo-Diesel 5 speed manual – Cab Chassis
Fiat Ducato	2.8L Turbo-Diesel 5 speed manual – Cab Chassis Alko
Ford Courier	4WD Super Cab Pickup turbo diesel XLT auto
Ford Courier	4WD Super Cab Chassis Turbo Diesel GL Manual
Ford Courier	4WD Super Cab Pickup Turbo Diesel GL Manual
Ford BF Utility	XL Chassis Cab 4.0 Lt VCT 6-cyl manual 1-tonne
Ford BF Utility	XL Chassis Cab 4.0 Lt VCT 6-cyl column auto 1-tonne
Ford BF Utility	XL Chassis Cab 4.0 Lt VCT 6-cyl floor auto 1-tonne
Ford BF Utility	XL Chassis Cab 4.0 Lt E-gas manual 1-tonne
Ford BF Utility	XL Chassis Cab 4.0 Lt E-gas column auto 1-tonne
Ford BF Utility	XL Chassis Cab 4.0 Lt E-gas floor auto 1-tonne

FOI status: may be released

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Ford BF Utility	XL Chassis Cab V8 floor auto 1-tonne
Ford BF Utility	XLS Chassis Cab V0 Hoor auto 1-torme
FOID DE Otility	manual 1-tonne
Ford BF Utility	XLS Chassis Cab 4.0 Lt VCT 6-cyl
	floor auto 1-tonne
Ford BF Utility	XLS Chassis Cab 4.0 Lt E-gas
,	manual 1-tonne
Ford BF Utility	XLS Chassis Cab 4.0 Lt E-gas floor
	auto 1-tonne
Ford BF Utility	XLS Chassis Cab V8 floor auto
	1-tonne
Ford BF Utility	XL S/Side Box 4.0 Lt VCT 6-cyl
	manual standard
Ford BF Utility	XL S/Side Box 4.0 Lt VCT 6-cyl
	column auto standard
Ford BF Utility	XL S/Side Box 4.0 Lt VCT 6-cyl floor auto standard
Ford BF Utility	XL S/Side Box 4.0 Lt VCT 6-cyl
	manual 1-tonne
Ford BF Utility	XL S/Side Box 4.0 Lt VCT 6-cyl
	column auto 1-tonne
Ford BF Utility	XL S/Side Box 4.0 Lt VCT 6-cyl floor
	auto 1-tonne
Ford BF Utility	XL S/Side Box 4.0 Lt E-gas manual
	standard
Ford BF Utility	XL S/Side Box 4.0 Lt E-gas column
	auto standard
Ford BF Utility	XL S/Side Box 4.0 Lt E-gas floor auto
	standard
Ford BF Utility	XL S/Side Box 4.0 Lt E-gas manual & column auto 1-tonne
Ford BF Utility	XL S/Side Box 4.0 Lt E-gas floor auto
	1-tonne
Ford BF Utility	XL S/Side Box V8 floor auto standard
Ford BF Utility	XL S/Side Box V8 floor auto 1-tonne
Ford BF Utility	XLS S/Side Box 4.0 Lt VCT 6-cyl
,	manual & floor auto sports
Ford BF Utility	XLS S/Side Box 4.0 Lt 6-cyl manual &
	floor auto 1-tonne
Ford BF Utility	XLS S/Side Box 4.0 Lt E-gas manual
	& floor auto sports
Ford BF Utility	XLS S/Side Box 4.0 Lt E-gas manual
	& floor auto 1-tonne
Ford BF Utility	XLS S/Side Box V8 floor auto sports
Ford BF Utility	XLS S/Side Box V8 floor auto 1-tonne

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FOI status: may be released

Ford BF UtilityXR6 S/Side Box 4.0 Lt VCT 6-cyl manual & floor auto sportsFord BF UtilityXR6 Turbo S/Side Box 4.0 Lt VCT 6-cyl turbo manual & floor auto sportsFord BF UtilityXR8 S/Side Box 5.4 Lt DOHC 4V V8 manual & floor auto sportsFord BF UtilityRTV Chassis Cab 4.0 Lt DOHC VCT 16 manual 1-tonneFord BF UtilityRTV Chassis Cab 4.0 Lt DOHC VCT 16 floor auto 1-tonneFord BF UtilityRTV Chassis Cab 4.0 Lt DOHC VCT 16 floor auto 1-tonneFord BF UtilityRTV Chassis Cab 4.0 Lt DOHC VCT 16 E-gas manual 1-tonneFord BF UtilityRTV Chassis Cab 4.0 Lt DOHC VCT 16 E-gas floor auto 1-tonneFord BF UtilityRTV Chassis Cab 5.4 Lt SOHC 3V V8 floor auto 1-tonneFord BF UtilityRTV Styleside Box 4.0 Lt DOHC VCT 16 floor auto 1-tonneFord BF UtilityRTV Styleside Box 5.4 Lt SOHC 3V V8 floor auto 1-tonneFord BF UtilityRTV Styleside Box 5.4 Lt SOHC 3V V8 floor auto 1-tonneFord BF UtilityRTV Styleside Box 5.4 Lt SOHC 3V V8 floor auto 1-tonneFord BF UtilityRTV Styleside Box 5.4 Lt SOHC 3V V8 floor auto 1-tonneFord BF UtilityRTV Styleside Box 5.4 Lt SOHC 3V V8 floor auto 1-tonneFord BF UtilityRTV Styleside Box 5.4 Lt DOHC VCT 16 E-gas manual & floor auto 1-tonneFord BF UtilityRTV Styleside Box 5.4 Lt DOHC 32 valve V8 manual & floor auto 1-tonneFord BF UtilityRTV Styleside Box 5.4 Lt SOHC 3V V8 floor auto 1-tonneFord BF UtilityRTV Styleside Box 5.4 Lt DOHC 32 valve V8 manual & floor auto 1-tonneFord BF UtilityRTV Styleside Box 5.4 Lt DOHC 32 valv		
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	Volkswagen	2.5L TDI Single Cab (96kW) LWB
Volkswagen 2.5L TDI Single Cab (128kW) LWB	Volkswagen	2.5L TDI Single Cab (96kW) SWB
	Volkswagen	2.5L TDI Single Cab (128kW) LWB

FOI status: may be released

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Four Wheel Drives & Vans- Eligible for exemption

Citroen	Berlingo Van 5-speed manual
Fiat Ducato	2.3L Turbo-Diesel 5-speed manual van
Fiat Ducato	2.8L Turbo-Diesel 5-speed manual van 2 & 3 seater
Ford Econovan	SWB manual
Ford Econovan	MWB manual & auto
Ford Econovan	LWB manual & auto
Ford Transit	SWB van petrol – mid roof
Ford Transit	SWB van diesel – low & mid roof manual
Ford Transit	MWB van petrol – high roof
Ford Transit	MWB van diesel – mid & high roof
Ford Transit	LWB van petrol – high roof
Ford Transit	LWB van diesel mid & high roof manual
Ford Transit	Single chassis cab diesel – low roof (extended frame)
Land Rover	Defender 110 Station Wagon
Toyota Hiace	3 seater petrol LWB van manual & auto
Toyota Hiace	3 seater petrol LWB van manual & auto +ABS
Toyota Hiace	3 seater petrol Super LWB van manual & auto + ABS
Toyota Hiace	3 seater turbo diesel LWB van manual & auto
Toyota Hiace	3 seater turbo diesel LWB van manual & auto +ABS
Toyota Landcruiser	Standard diesel manual wagon

Four wheel Drives & Vans- Ineligible for exemption

Nissan Murano	All Variants
SsangYong	Rexton 320 4WD Medium SUV with petrol motor
SsangYong	Rexton 270 4WD Medium SUV with diesel motor
SsangYong	Stavic 270 All variants
SsangYong	Stavic 320 2WD Large MPV with petrol motor
SsangYong	Kyron 320 4WD Medium SUV with petrol motor
SsangYong	Kyron 200 &270 4WD Medium SUV with diesel motor

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Toyota Prado	GX
Toyota Landcruiser	GXL
Toyota Landcruiser	Sahara

Commissioner of Taxation 12 July 2006

ATO references

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