

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

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Addendum

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

1. Title reads as above. Delete the words 'where private use is limited to certain work-related travel'.

2. **At paragraph 1**

After 'certain work-related use travel' add '; 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).'

3. **At paragraph 3**

After 'utility truck or similar vehicle' add ', designed to carry a load of less than one tonne;'.

4. **At paragraph 5**

After 'sub-section 82AF(2) of the Income Tax Assessment Act' add '1936'.

5. **At paragraph 7**

After 'sub-section 82AF(2) of the Income Tax Assessment Act' add '1936'.

6. **At paragraph 13**

After '...solely of eligible work-related travel' add 'or private travel which is minor, infrequent and irregular'.

7. **At paragraph 21**

Delete the word 'two'.

8. **At Appendix**

Delete the attachment for both eligible and ineligible vehicles. Replace with the following list that is current as at 1 July 1999.

MT 2024**Dual Cabs****Eligible for Exemption**

<u>Make</u>	<u>Description</u>
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
Mazda Bravo	4WD 2.5 litre diesel turbo dual cab ute SDX 5 speed manual
Toyota Hilux	4x2 Standard petrol dual cab ute

<u>Make</u>	<u>Description</u>
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**

<u>Make</u>	<u>Description</u>
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

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<u>Make</u>	<u>Description</u>
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

<u>Make</u>	<u>Description</u>
Mazda Bravo	4WD 2.6 litre petrol cab plus ute DX 5 speed man
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**

<u>Make</u>	<u>Description</u>
Mitsubishi Express	SWB Petrol Manual
Mitsubishi Express	Window Van
Mitsubishi Express	SWB Petrol Auto

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<u>Make</u>	<u>Description</u>
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**

<u>Make</u>	<u>Description</u>
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
Mitsubishi Pajero	LWB Exceed Petrol Automatic
Mitsubishi Challenger	Manual
Mitsubishi Challenger	Auto

<u>Make</u>	<u>Description</u>
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
Toyota Spacia	Manual
Toyota Spacia	Automatic
Mazda MPV	
Mitsubishi Starwagon	Satellite Manual

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<u>Make</u>	<u>Description</u>
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

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ATO references:

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