


MT 2024A4 - Fringe benefits tax: dual cab vehicles eligibility for exemption where private use is limited to certain work-related travel

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Addendum

Miscellaneous Taxation Ruling

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

Miscellaneous Taxation Ruling MT 2024 is amended to clarify those vehicles which may be eligible for exemption since the previous Addendum issued. Also, changes are required to take into account the change to the definition of the 'car' as a result of *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

Note: the Addenda to Miscellaneous Taxation Ruling MT 2024 that previously issued and are currently listed as Appendices A to C are still relevant for employers who may be providing employees with vehicles as listed in those documents. The Appendices that related to those Addenda must therefore be read in conjunction with the additional vehicles as outlined in this Addendum.

MT 2024 is amended as follows:

1. Paragraph 3

Omit the paragraph; substitute:

3. Vehicles that may qualify for the work related use exemption under subsection 47(6) are those that are not classified as a car (as defined in subsection 136(1)) for the purposes of Division 2 of Part III of the Act, that is, vehicles other than those which are designed to carry a load of less than one tonne and fewer than 9 passengers.

2. Paragraph 5

- (a) Omit 'is expressed'; substitute 'was expressed'.
- (b) Omit 'sub-section 82AF(2)'; substitute 'former subsection 82AF(2)'.

3. Paragraph 6

Omit 'within the meaning of paragraph (a) of the definition of car in subsection 136(1) and, accordingly,'.

MT 2024**4. Paragraph 7**

- (a) Omit 'as expressed in sub-section 82AF(2)'; substitute 'as was expressed at former subsection 82AF(2)'.
- (b) Omit '– which is expressed in identical terms to the definition of car in subsection 136(1) –'.
- (c) Omit 'the term utility truck as used in sub-section 136(1) and, accordingly sub-section 8(2),'; substitute 'the term utility truck as used in subsection 8(2)'.

5. Appendix A

Omit the Appendix; substitute the following list of vehicles as being current as at 1 June 2007.

Dual cabs – eligible for exemption

| | |
|----------------|---|
| Ford PJ Ranger | XL 4x4 Cab Chassis 3.0L T/D Man |
| Ford PJ Ranger | XL 4x2 Pick-Up 3.0L T/D Man & Auto |
| Ford PJ Ranger | XL 4x4 Pick-Up 3.0L T/D Man & Auto |
| Ford PJ Ranger | XL 4x4 Pick-Up 3.0L T/D Man |
| Mazda BT- 50 | 2WD 3.0 litre turbo diesel Freestyle Cab Cab Chassis DX + 5 Speed manual (also w/ABS) |
| Mazda BT-50 | 2WD 3.0 litre turbo diesel Freestyle Cab Pickup DX+ 5 Speed manual (also w/ABS) |
| Mazda BT-50 | 4WD 3.0 litre turbo diesel Freestyle Cab Cab chassis DX+ 5-speed manual (also w/ABS) |
| Mazda BT-50 | 4WD 3.0 litre turbo diesel Freestyle Cab Pickup DX+ 5-speed manual (also w/ABS) |
| Mazda BT-50 | 4WD 3.0 litre turbo diesel Freestyle Cab Pickup SDX 5-speed manual |
| Mazda BT-50 | 2WD 3.0 litre turbo diesel Dual Cab Pickup DX 5-speed manual (also w/ABS) |
| Mazda BT-50 | 4WD 3.0 litre turbo diesel Dual Cab Pickup DX 5-speed manual (also w/ABS) |
| Mazda BT-50 | 4WD 3.0 litre turbo diesel Dual Cab Pickup SDX 5-speed Man & Auto |
| Mercedes-Benz | Sprinter 315 CDI Dual Cab MWB |
| Mercedes-Benz | Sprinter 515 CDI Dual Cab LWB |
| Mercedes-Benz | Sprinter 515 CDI Dual Cab LWB (5.0t) |

| | |
|-------------------|--|
| Mitsubishi Triton | 4WD GLX-R Double Cab 4-speed auto turbo diesel |
| Mitsubishi Triton | 4WD GLS 4-speed auto turbo diesel |
| Ssang Yong | Actyon Sports 4WD Dual Cab Ute Man & Auto |
| Ssang Yong | Actyon Sports 2WD Dual Cab Ute Man & Auto |

Single cab utes – eligible for exemption

| | |
|------------------|--|
| Fiat Ducato | 2.3L Turbo Diesel 6-speed Manual Cab Chassis |
| Fiat Ducato | 3.0L Turbo Diesel 6-speed Manual Cab Chassis |
| Ford PJ Ranger | XL 4x2 Cab Chassis 2.5L T/D Man – Single Cab Bench & Bucket |
| Ford PJ Ranger | XL 4x2 Cab Chassis 3.0L T/D Man – Single Cab Bucket |
| Ford PJ Ranger | XL 4x4 Cab Chassis 3.0L T/D Man – Single Cab Bench |
| Ford PJ Ranger | XL 4x4 Cab Chassis 3.0L T/D Man & Auto – Single Cab Bucket |
| Ford PJ Ranger | XL 4x2 Pickup 2.5L T/D Man – Single Cab Bucket |
| Ford PJ Ranger | XL 4x2 Cab Chassis 3.0L T/D Man – Super Cab Bucket |
| Ford PJ Ranger | XL 4x4 Cab Chassis 3.0L T/D Man – Super Cab Bucket |
| Ford PJ Ranger | XL 4x2 Pick-Up 3.0L T/D Man – Super Cab Bucket |
| Ford PJ Ranger | XL 4x4 Pick-Up 3.0L T/D Man – Super Cab Bucket |
| Ford PJ Ranger | XLT 4x4 Pick-Up 3.0L T/D Man & Auto – Super Cab Bucket |
| Ford BFI Utility | XL Chassis Cab 4.0 Lt VCT 6-cyl manual & floor auto 1 tonne |
| Ford BFI Utility | XL Chassis Cab 4.0 Lt VCT 6-cyl column auto 1-tonne |
| Ford BFI Utility | XL Chassis Cab 4.0 Lt E-gas floor auto and column auto 1-tonne |
| Ford BFI Utility | XL Chassis Cab V8 floor auto 1-tonne |
| Ford BFI Utility | XL S/Side Box 4.0 Lt VCT 6-cyl manual, floor auto & column auto standard |
| Ford BFI Utility | XL S/Side Box 4.0 Lt E-gas floor auto & column auto standard |
| Ford BFI Utility | XL S/Side Box V8 floor auto standard |

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| Ford BFII Utility | XL S/Side Box 4.0 Lt VCT 6-cyl manual, floor auto & column auto 1-tonne |
| Ford BFII Utility | XL S/Side Box 4.0 Lt E-gas floor auto & column auto 1- tonne |
| Ford BFII Utility | XL S/Side Box V8 floor auto 1-tonne |
| Ford BFII Utility | XLS Chassis Cab 4.0 Lt VCT 6-cyl manual & floor auto 1-tonne |
| Ford BFII Utility | XLS Chassis Cab 4.0 Lt E-gas floor auto 1-tonne |
| Ford BFII Utility | XLS Chassis Cab V8 floor auto 1-tonne |
| Ford BFII Utility | XLS S/Side Box 4.0 Lt VCT 6-cyl manual & floor auto sports |
| Ford BFII Utility | XLS S/Side Box 4.0 Lt E-gas floor auto sports |
| Ford BFII Utility | XLS S/Side Box V8 floor auto sports |
| Ford BFII Utility | XLS S/Side Box 4.0 Lt VCT 6-cyl manual & floor auto 1-tonne |
| Ford BFII Utility | XLS S/Side Box 4.0 Lt E-gas floor auto 1- tonne |
| Ford BFII Utility | XLS S/Side Box V8 floor auto 1-tonne |
| Ford BFII Utility | RTV Chassis Cab 4.0 Lt DOHC VCT 16 manual, floor auto, column auto, E-gas floor auto & E-gas column auto 1-tonne |
| Ford BFII Utility | RTV Chassis Cab 5.4 Lt SOHC 3V V8 floor auto 1-tonne |
| Ford BFII Utility | RTV Styleside Box 4.0 Lt DOHC VCT 16 Manual, floor auto, column auto, E-gas floor auto & E-gas column auto 1-tonne |
| Ford BFII Utility | RTV Styleside Box 5.4 Lt SOHC 3V V8 floor auto 1-tonne |
| Ford BFII Utility | XR6 Chassis Cab 4.0 Lt VCT 6-cyl manual & floor auto 1-tonne |
| Ford BFII Utility | XR6 Chassis Cab 4.0 Lt E-gas floor auto 1-tonne |
| Ford BFII Utility | XR6 Chassis Cab 4.0 Lt VCT 6-cyl manual & floor auto sports |
| Ford BFII Utility | XR6 Chassis Cab 4.0 Lt E-gas floor auto sports |
| Ford BFII Utility | XR6 S/Side Box 4.0 Lt VCT 6-cyl manual & floor auto sports |
| Ford BFII Utility | XR6 S/Side Box 4.0 Lt E-gas floor auto sports |

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| Ford BFI Utility | XR6 Turbo S/Side Box 4.0 Lt VCT 6-cyl turbo manual & floor auto sports |
| Ford BFI Utility | XR8 S/Side Box 5.4 Lt DOHC 4V V8 manual & floor auto sports |
| Holden SV6 Ute | 4x2 Single Cab Pickup manual & auto |
| Mazda BT-50 | 2WD 2.5 litre turbo diesel Single Cab Cab chassis DX-5 speed manual 2 & 3 seater |
| Mazda BT-50 | 4WD 3.0 litre turbo diesel Single Cab Cab Chassis DX-5 speed manual, w/o airbags, w/ABS, 2& 3 seater |
| Mitsubishi Triton | 4WD GLX Cab Chassis 4-speed auto turbo diesel |
| Toyota Landcruiser 70 Series | Turbo diesel WorkMate Cab Chassis manual |
| Toyota Landcruiser 70 Series | Turbo diesel GX Cab Chassis manual |
| Toyota Landcruiser 70 Series | Turbo diesel GXL Cab Chassis manual |

Four wheel drives & vans – eligible for exemption

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|-----------------|--|
| Fiat Ducato | 2.3 L Turbo Diesel 6-speed Manual Van MWB & LWB |
| Fiat Ducato | 3.0L Turbo Diesel 6-speed Manual Van ELWB |
| Ford VM Transit | SWB & MWB Van FWD Diesel Low Roof – Manual |
| Ford VM Transit | SWB Van RWD Petrol Low & Med Roof – Manual |
| Ford VM Transit | SWB Van RWD Diesel Low & Med Roof – Manual |
| Ford VM Transit | MWB Van RWD Petrol Med & High Roof – Manual |
| Ford VM Transit | MWB Van RWD Diesel Med & High Roof – Manual |
| Ford VM Transit | LWB Van RWD Petrol- Med & High Roof – Manual |
| Ford VM Transit | LWB Van RWD Diesel- Med & High Roof – Manual |
| Ford VM Transit | LWB Jumbo Van RWD Diesel- High Roof – Manual |
| Ford VM Transit | LWB Single Chassis Cab RWD Diesel – Low Roof- Manual |
| Ford VM Transit | LWB Ext. Frame Single Chassis Cab RWD Diesel – Low Roof- manual |

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| Ford VM Transit | LWB Dual Chassis Cab RWD Diesel – Low Roof – Manual |
| Ford VM Transit | LWB Ext. Frame Dual Chassis Cab RWD Diesel – Low Roof-Manual |
| Ford VM Transit | LWB Bus RWD Diesel – Mid Roof – Manual |
| Toyota Landcruiser 70 Series | Turbo diesel manual WorkMate wagon |
| Toyota Landcruiser 70 Series | Turbo diesel manual GXL Wagon |
| Toyota Landcruiser 70 Series | Turbo diesel manual Troop Carrier WorkMate 3 seater. |
| Toyota Landcruiser 70 Series | Turbo diesel manual Troop Carrier GXL |

Four wheel drives & vans – ineligible for exemption

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|------------------------------|--|
| Mazda CX-7 | 2.3 litre turbocharged 14 petrol 5-door wagon 6-speed automatic & automatic Luxury |
| Ssang Yong | Actyon 200 4WD, Compact SUV with diesel motor |
| Ssang Yong | Actyon 230 4WD, Compact SUV with petrol motor |
| Toyota Prado | VX |
| Toyota Landcruiser | VX |
| Toyota Landcruiser 70 Series | Turbo diesel manual Troop Carrier Workmate 11 seater |

This Addendum applies on and from 14 September 2006.

Commissioner of Taxation

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ATO references

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