


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,'.

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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

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

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

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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