


# ***MT 2024A5 - Fringe benefits tax: dual cab vehicles eligibility for exemption where private use is limited to certain work-related travel***

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# Addendum

## 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.

#### **MT 2024 is amended as follows:**

**1. Note 2**

Omit the note, substitute:

**Note: the addenda to Miscellaneous Taxation Ruling MT 2024 that previously issued 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 Ruling.**

**2. Appendix A**

After the Appendix, insert:

**Appendix B**

**Current as at 1 June 2006**

**Dual Cabs – eligible for exemption**

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

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|                   |   |
|-------------------|---|
| Mazda Bravo       | 4WD 4.0 litre V6 petrol Freestyle Cab Pickup SDX 5-speed auto |
| 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      |
| Ford BF Utility | XL Chassis Cab V8 floor auto 1-tonne                |

|                 |  |
|-----------------|--|
| Ford BF Utility | XLS Chassis Cab 4.0 Lt VCT 6-cyl 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                                   |
| Ford BF Utility | XR6 S/Side Box 4.0 Lt VCT 6-cyl manual & floor auto sports             |
| Ford BF Utility | XR6 Turbo S/Side Box 4.0 Lt VCT 6-cyl turbo manual & floor auto sports |
| Ford BF Utility | XR8 S/Side Box 5.4 Lt DOHC 4V V8 manual & floor auto sports            |

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|                    |   |
|--------------------|---|
| Ford BF Utility    | RTV Chassis Cab 4.0 Lt DOHC VCT<br>16 manual 1-tonne                      |
| Ford BF Utility    | RTV Chassis Cab 4.0 Lt DOHC VCT<br>16 floor auto 1-tonne                  |
| Ford BF Utility    | RTV Chassis Cab 4.0 Lt DOHC VCT<br>16 E-gas manual 1-tonne                |
| Ford BF Utility    | RTV Chassis Cab 4.0 Lt DOHC VCT<br>16 E-gas floor auto 1-tonne            |
| Ford BF Utility    | RTV Chassis Cab 5.4 Lt SOHC 3V V8<br>floor auto 1-tonne                   |
| Ford BF Utility    | RTV Styleside Box 4.0 Lt DOHC VCT<br>16 floor auto 1-tonne                |
| Ford BF Utility    | RTV Styleside Box 4.0 Lt DOHC VCT<br>16 E-gas manual & floor auto 1-tonne |
| Ford BF Utility    | RTV Styleside Box 5.4 Lt SOHC 3V<br>V8 floor auto 1-tonne                 |
| Ford BF Utility    | Pursuit ute 5.4 Lt DOHC 32 valve V8<br>manual & floor auto IDW            |
| HSV Maloo Ute      | 4x2 Single Cab Pickup manual &<br>automatic                               |
| HSV Maloo R8 Ute   | 4x2 Single Cab Pickup manual &<br>automatic                               |
| Mitsubishi Triton  | 4WD Club Cab GLX 5-speed manual<br>V6                                     |
| Proton             | utility   |
| Toyota Hilux       | 4x2 4-cyl petrol workmate Single Cab<br>Chassis manual +ABS               |
| Toyota Landcruiser | Diesel Standard grade Cab Chassis<br>manual                               |
| Toyota Landcruiser | Turbo diesel standard grade Cab<br>Chassis manual                         |
| Toyota Landcruiser | Turbo diesel RV Cab Chassis manual  |
| Volkswagen         | 1.9L TDI Single Cab (77kW) LWB  |
| Volkswagen         | 2.5L TDI Single Cab (96kW) LWB  |
| Volkswagen         | 2.5L TDI Single Cab (96kW) SWB  |
| Volkswagen         | 2.5L TDI Single Cab (128kW) LWB   |

**Four Wheel Drives & Vans – eligible for exemption**

|               |  |
|---------------|--|
| Citroen       | Berlingo Van 5-speed manual                          |
| Fiat Ducato   | 2.3L Turbo-Diesel 5-speed manual<br>van              |
| Fiat Ducato   | 2.8L Turbo-Diesel 5-speed manual<br>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<br>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 |
| Toyota Prado       | GX  |
| Toyota Landcruiser | GXL   |
| Toyota Landcruiser | Sahara  |

#### **3. Original Appendix B**

Renumber as Appendix C.

#### **4. Original Appendix C**

Renumber as Appendix D.

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## Commissioner of Taxation

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### ATO references

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