Income Tax Assessment (Cents per Kilometre Deduction Rate for Car Expenses) Determination 2026

I, Will Day, Deputy Commissioner of Taxation, make the following determination.

Dated 22 June 2026

Will Day
Deputy Commissioner of Taxation

Contents

1 Name

This instrument is the *Income Tax Assessment (Cents per Kilometre Deduction Rate for Car Expenses) Determination 2026*.

2 Commencement

This instrument commences on 1 July 2026.

3 Authority

This instrument is made under subsection 28-25(4) of the *Income Tax Assessment Act 1997*.

4 Definitions

Note: A number of expressions used in this instrument are defined in section 995-1 of the Act, including the following:

(a) car;

(b) income year.

In this instrument:

Act means the *Income Tax Assessment Act 1997*.

5 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 Cents per kilometre rate

For the purposes of subsection 28-25(1) of the Act, the rate of cents per kilometre for cars for the income year commencing on 1 July 2026 is 91 cents per kilometre.

Schedule 1—Repeals

Income Tax Assessment (Cents per Kilometre Deduction Rate for Car Expenses) Determination 2024

1 The whole of the instrument

Repeal the instrument