

# Taxation Administration (Amounts Payable—Motor Vehicle Duty) Determination 2022

## Disallowable Instrument DI2022-179

made under the

***Taxation Administration Act 1999*, section 139 (Determination of amounts payable under tax laws)**

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### 1 Name of instrument

This instrument is the *Taxation Administration (Amounts Payable—Motor Vehicle Duty) Determination 2022*.

### 2 Commencement

This instrument commences on 1 August 2022.

### 3 Definitions

In this instrument:

***A-rated vehicle*** means a new motor vehicle that has carbon dioxide (CO<sub>2</sub>) emissions of no more than 130g per kilometre according to the Green Vehicle Guide.

***Act*** means the *Duties Act 1999*.

***B-rated vehicle*** means a new motor vehicle that has carbon dioxide (CO<sub>2</sub>) emissions of 131g or more but no more than 175g per kilometre according to the Green Vehicle Guide.

***battery electric vehicle*** means a motor vehicle (including a motorcycle) that—

- (a) uses only an electric motor for propulsion; and
- (b) is not fitted with:
  - (i) a fuel cell, or
  - (ii) an internal combustion engine.

***C-rated vehicle*** means a new motor vehicle that has carbon dioxide (CO<sub>2</sub>) emissions of 176g or more but no more than 220g per kilometre according to the Green Vehicle Guide.

***D-rated vehicle*** means a new motor vehicle that has carbon dioxide (CO<sub>2</sub>) emissions of more than 220g per kilometre according to the Green Vehicle Guide.

**demonstrator**—see the Act, section 208A.

*Note* This section defines **demonstrator** as a new motor vehicle used solely for the sale of another motor vehicle of the same kind.

**dutiable value**—see the Act, section 203.

*Note* This section defines the **dutiable value** of a motor vehicle as the greater of the following amounts, less any premium paid for extended warranty insurance:

- (a) the consideration in money (or money's worth) given for the acquisition of the vehicle;
- (b) the market value of the vehicle at the time the duty is payable.

**Green Vehicle Guide** means the Green Vehicle Guide published by the Commonwealth as in force from time to time.

*Note* The Green Vehicle Guide is available at [www.greenvehicleguide.gov.au](http://www.greenvehicleguide.gov.au).

**hydrogen fuel cell electric vehicle** means a motor vehicle (including a motorcycle) that—

- (a) uses an electric motor for propulsion; and
- (b) is equipped with a fuel cell for converting hydrogen to electricity; and
- (c) is not fitted with an internal combustion engine.

**motor vehicle**—see the Act, dictionary.

*Note* The dictionary defines **motor vehicle** as a motor vehicle or trailer within the meaning of the *Road Transport (Vehicle Registration Act) 1999* but does not include a caravan or camper trailer.

**motorcycle** means a motorbike within the meaning of the *Road Transport (Vehicle Registration) Regulation 2000*.

**new motorcycle** means a new motor vehicle that is a motorcycle.

**new motor vehicle** means—

- (a) a motor vehicle that has not previously been registered under—
  - (i) the *Road Transport (Vehicle Registration) Act 1999* or another territory law; or
  - (ii) a law of the Commonwealth, a State, another Territory or a foreign country; or
- (b) a demonstrator disposed of by a licensed dealer, under the *Sale of Motor Vehicles Act 1977*, within 1 year of the date the demonstrator was first registered under the *Road Transport (Vehicle Registration) Act 1999* or another territory law.

**non-rated vehicle** means a motor vehicle that—

- (a) is not a new motor vehicle; or
- (b) if the motor vehicle is not a motorcycle—does not appear in the Green Vehicle Guide.

*used vehicle* means a motor vehicle that is not a new motor vehicle.

*zero emissions vehicle (ZEV)* means a new or used motor vehicle that is a battery electric vehicle or a hydrogen fuel cell electric vehicle.

#### 4 Determination of amounts payable—the Act, s 208

For the purposes of section 208 of the Act, the duty chargeable or payable on the *dutiable value* in relation to a motor vehicle listed in column 1 of tables 1 and 2 is the rate of duty listed in column 2 opposite that vehicle.

**Table 1 Amounts payable—the Act, s 208 (1)**

Column 1 s 208 (1) of the Act	Column 2 Rate of duty
A-rated vehicle; and ZEV	Nil
B-rated vehicle; and New motorcycle (other than a ZEV)	\$1 for every \$100, or part of \$100, of the dutiable value
C-rated vehicle; and Non-rated vehicle (other than a used ZEV)	\$3 for every \$100, or part of \$100, of the dutiable value
D-rated vehicle	\$4 for every \$100, or part of \$100, of the dutiable value

**Table 2 Amounts payable—the Act, s 208 (2)**

Column 1 s 208 (2) of the Act (motor vehicles with dutiable value of \$45 000 or more)	Column 2 Rate of duty
A-rated vehicle; and ZEV	Nil
B-rated vehicle	\$450 plus \$2 for every \$100, or part of \$100, of the dutiable value in excess of \$45 000
C-rated vehicle; and Non-rated vehicle (other than a used ZEV)	\$1 350 plus \$5 for every \$100, or part of \$100, of the dutiable value in excess of \$45 000
D-rated vehicle	\$1 800 plus \$6 for every \$100, or part of \$100, of the dutiable value in excess of \$45 000

*Note* Table 2 does not apply to vehicles listed in the Act, section 208 (2) (b) (including motorcycles).

#### 5 Displacement of Legislation Act, s 47 (6)—Green Vehicle Guide

The *Legislation Act 2001*, section 47 (6) does not apply to the Green Vehicle Guide.

*Note* This section of the Legislation Act would require the Green Vehicle Guide to be remade as a notifiable instrument each time the Green Vehicle Guide is amended.

**6 Expiry**

This instrument expires on 30 June 2026.

**7 Revocation**

Disallowable Instrument *Taxation Administration (Amounts Payable—Motor Vehicle Duty) Determination 2016 (No 1)*, DI2016-144 is revoked.

**8 Transitional**

DI2016-144 continues to apply for the period 1 July 2016 to 31 July 2022, inclusive.

Andrew Barr MLA  
Treasurer

28 July 2022