

Australian Capital Territory

# Taxation Administration (Amounts Payable – Motor Vehicle Duty) Determination 2008 (No 1)

Disallowable instrument DI2008–219

made under the

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

## EXPLANATORY STATEMENT

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### Purpose

1. The purpose of this instrument is to determine the amounts of duty payable on the registration of motor vehicles.

### Summary

2. The *Taxation Administration Act 1999* (TAA) deals with the administration of various tax laws relating to the imposition and collection of certain taxes, duties and licence fees.

3. Section 139 of the TAA empowers the Minister to determine the amount of taxes, duties and licence fees payable under a tax law, including under the *Duties Act 1999* (the Duties Act). The Duties Act imposes duty on a range of transactions at determined rates and permits the application, adoption or incorporation of an instrument that is subject to frequent change, for example, the Green Vehicle Guide.

4. Previously, the amounts of duty payable on the application to register motor vehicles were determined by Disallowable Instrument (DI2007-167) made under the TAA. This was the same instrument that determined the amounts and rates of duty for other sections of the Duties Act.

5. This instrument determines differential rates of duty on the application to register motor vehicles.

6. This instrument provides definitions of terms relevant to motor vehicles under the Green Vehicles Duty Scheme. *Table 1, Green Vehicle Rating* (in paragraph 3 of the instrument) provides the green vehicle rating of each new vehicle under the scheme that corresponds to its environmental performance score. An environmental

performance score is equal to the sum of the vehicle's air pollution rating, and its greenhouse rating. Both ratings are obtained from the "*Green Vehicle Guide*", available at <http://www.greenvehicleguide.gov.au>.

### **Determination**

7. For the purposes of section 208 of the Duties Act, column 2 of *Tables 1 and 2, Amounts payable – Duties Act, sections 208 (1) and 208 (2)* (in paragraph 4 of the instrument) determines the amount of duty payable on the application to register motor vehicles that correspond to the vehicle ratings in column 1.

8. For vehicles that have no green vehicle rating (that is, those that are not new motor vehicles, or are not included in the Green Vehicle Guide), the amount of duty payable under this instrument remains unchanged from the amount payable under the previous instrument.

Authorised by the Treasurer  
Jon Stanhope MLA