

Taxation Administration (Amounts Payable—Motor Vehicle Duty) Determination 2010 (No 2)

Disallowable Instrument DI2010–133

made under the

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

1 Name of instrument

This instrument is the *Taxation Administration (Amounts Payable—Motor Vehicle Duty) Determination 2010 (No 2)*.

2 Commencement

This instrument commences on 1 July 2010.

3 Definitions

In this instrument:

air pollution rating, for a motor vehicle, means the air pollution rating out of 10 given to the vehicle in the *Green Vehicle Guide*.

A-rated vehicle means a *new motor vehicle* that has an *environmental performance score* of 16 or more.

B-rated vehicle means a *new motor vehicle* that has an *environmental performance score* of not less than 14 and less than 16.

C-rated vehicle means a *new motor vehicle* that has an *environmental performance score* of not less than 9.5 and less than 14.

D-rated vehicle means a *new motor vehicle* that has an *environmental performance score* of less than 9.5.

demonstrator means a motor vehicle used solely for the sale of another motor vehicle of the same kind.

environmental performance score, for a motor vehicle, means the total of the *air pollution rating* and *greenhouse rating* for the vehicle.

Example of environmental performance score

In the *Green Vehicle Guide*, a motor vehicle has an air pollution rating of 8.5 and a greenhouse rating of 8.5. The environmental performance score for the motor vehicle is 17.

Note An example is part of the instrument, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see *Legislation Act*, s 126 and s 132).

greenhouse rating, for a motor vehicle, means the greenhouse rating out of 10 given to the vehicle in the *Green Vehicle Guide*.

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 <http://www.greenvehicleguide.gov.au>

Green Vehicle Rating for a *new motor vehicle* means a rating of A, B, C, or D that corresponds to a vehicle's **environmental performance score** as set out in Table 1:

Table 1 Green Vehicle Rating

Green Vehicle Rating	Environmental performance score
A	16 or more
B	14 or more but less than 16
C	9.5 or more but less than 14
D	Less than 9.5

licensed vehicle dealer means a licensed dealer under the *Sale of Motor Vehicles Act 1977*, or the holder of a similar licence under a corresponding law.

motor vehicle means 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.

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 vehicle dealer within 1 year of the date the demonstrator was first 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.

non-rated vehicle means a motor vehicle that does not appear in the *Green Vehicle Guide* or that is not a *new motor vehicle*.

relevant amount, for a motor vehicle to which the *Duties Act 1999* section 208 (Rate of duty) applies, means the dutiable value of the vehicle.

4 Determination of amounts payable—Duties Act, section 208

For the purposes of s 208 of the *Duties Act 1999*, the duty chargeable or payable on the **relevant amount** in relation to a motor vehicle listed in column 1 of Tables 2 and 3 is the rate of duty listed in column 2 opposite that vehicle.

Table 2 Amounts payable—Duties Act, section 208 (1)

Column 1 s 208 (1) of the Duties Act	Column 2 Rate of duty
A-rated vehicle	Nil
B-rated vehicle	\$2 for every \$100, or part of \$100, of the relevant amount
C-rated vehicle and Non-rated vehicle	\$3 for every \$100, or part of \$100, of the relevant amount
D-rated vehicle	\$4 for every \$100, or part of \$100, of the relevant amount

Table 3 Amounts payable—Duties Act, section 208 (2)*

Column 1 s 208 (2) of the Duties Act (motor vehicles \$45 000 or more)	Column 2 Rate of duty
A-rated vehicle	Nil
B-rated vehicle	\$900 plus \$4 for every \$100, or part of \$100, of the relevant amount in excess of \$45 000
C-rated vehicle and Non-rated vehicle	\$1 350 plus \$5 for every \$100, or part of \$100, of the relevant amount in excess of \$45 000
D-rated vehicle	\$1 800 plus \$6 for every \$100, or part of \$100, of the relevant amount in excess of \$45 000

*Does not apply to vehicles listed in section 208 (2) (b) of the Duties Act .

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

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

Note Section 47 (6) of the *Legislation Act 2001* would require the Green Vehicle Guide to be re-made as a Notifiable Instrument each time the Green Vehicle Guide is amended.

6 Revocation

Disallowable Instrument [DI2010-32](#) is revoked.

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Treasurer

23 June 2010