

# Taxation Administration (Amounts Payable—Motor Vehicle Duty) Determination 2015 (No 1)

## Disallowable Instrument DI2015–183

made under the

*Taxation Administration Act 1999*, s 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 2015 (No 1)*.

### 2 Commencement

This instrument commences on 29 June 2015.

### 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.

***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.

***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.

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

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

***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).

***Vehicle Performance Rating***, for a new motor vehicle, means a rating of A, B, C, or D that corresponds to the grams of carbon dioxide (CO<sub>2</sub>) emitted by the vehicle per kilometre as set out in Table 1:

**Table 1 Vehicle Performance Rating**

<b>Vehicle Performance Rating</b>	<b>CO<sub>2</sub> Emissions (g/km)</b>
A	No more than 130
B	131 or more but no more than 175
C	176 or more but no more than 220
D	More than 220

**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 section 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	\$1 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	\$450 plus \$2 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 1999*.

## **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 DI2010-133 is revoked.

Andrew Barr MLA  
Treasurer

18 June 2015