

Taxation Administration (Amounts Payable— Motor Vehicle Duty) Determination 2016 (No 1)

Disallowable Instrument DI2016-144

made under the

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

1 Name of instrument

This instrument is the *Taxation Administration (Amounts Payable—Motor Vehicle Duty) Determination 2016 (No 1)*.

2 Commencement

This instrument commences on 1 July 2016.

3 Definitions

In this instrument:

the Act means the *Duties Act 1999*.

A-rated vehicle means a new motor vehicle that has carbon dioxide (CO₂) emissions of no more than 130g per kilometre according to the Green Vehicle Guide.

B-rated vehicle means a new motor vehicle that has carbon dioxide (CO₂) emissions of 131g or more but no more than 175g per kilometre according to the Green Vehicle Guide.

C-rated vehicle means a new motor vehicle that has carbon dioxide (CO₂) 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 (CO₂) 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.

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 (CO₂) emitted by the vehicle per kilometre according to the Green Vehicle Guide as set out in Table 1:

Table 1 **Vehicle Performance Rating**

Vehicle Performance Rating	CO₂ Emissions (g/km)
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

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.

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 2 and 3 is the rate of duty listed in column 2 opposite that vehicle.

Table 2 Amounts payable—the Act, s 208 (1)

Column 1 s 208 (1) of the Duties Act	Column 2 Rate of duty
A-rated vehicle	Nil
B-rated vehicle and New motorcycle	\$1 for every \$100, or part of \$100, of the dutiable value
C-rated vehicle and Non-rated vehicle	\$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 3 Amounts payable—the Act, s 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 dutiable value 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 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 3 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 Revocation

Disallowable Instrument DI2015-183 is revoked.

Andrew Barr MLA
Treasurer
21 June 2016