Australian Capital Territory

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)

**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 (CO2) 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 (CO2) 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 (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*** ofa 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 demonstratordisposed 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