

Taxation Administration (Amounts Payable—Motor Vehicle Duty) Determination 2023

Disallowable Instrument DI2023-33

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 2023*.

2 Commencement

This instrument commences on 1 July 2023.

3 Definitions

In this instrument:

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

BEV means a battery electric vehicle where the only means of propulsion for the vehicle is via an electric motor/s powered by a battery/ies that are recharged by plugging the vehicle into an electric power source external to the vehicle.

C-rated vehicle means a new motor vehicle that has combined 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 combined 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.

HFCEV means a vehicle that is propelled by an electric motor/s powered by electricity generated by a hydrogen fuel cell, the vehicle carries hydrogen in tanks refuelled from external sources and does not have an internal combustion engine in the vehicle.

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;
- (b) is not a used ZEV;
- (c) is not a used eligible hybrid;
- (d) is not a used eligible PHEV; or
- (e) if the motor vehicle is not a motorcycle—does not appear in the Green Vehicle Guide.

used eligible hybrid means a used motor vehicle—

- (a) powered by a combination of electric motor/s and an internal combustion engine and cannot be plugged into an external electric power source to recharge the battery/ies;

- (b) that when a new motor vehicle had combined carbon dioxide (CO₂) emissions of no more than 130g per kilometre according to the Green Vehicle Guide; and
- (c) that is not a motorcycle.

Note A used hybrid that is not a *used eligible hybrid* will be a non-rated vehicle.

used eligible PHEV means a used motor vehicle—

- (a) propelled by a combination of electric motor/s and/or an internal combustion engine that can operate together or separately and the battery/ies can be recharged by plugging the vehicle into an electric power source external to the vehicle;
- (b) when a new motor vehicle had combined carbon dioxide (CO₂) emissions of no more than 130g per kilometre according to the Green Vehicle Guide; and
- (c) that is not a motorcycle.

Note A used PHEV that is not a *used eligible PHEV* will be a non-rated vehicle.

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 BEV or a HFCEV.

4 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.

5 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 for the relevant period.

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

Column 1 s 208 (1) of the Act	Column 2 Rate of duty for 1 July 2023 to 30 June 2024
A-rated vehicle; ZEV; used eligible hybrid; and used eligible PHEV	Nil
B-rated vehicle; and New motorcycle (other than a ZEV)	\$1 for every \$100, or part of \$100, of the dutiable value
Non-rated vehicle (other than a used ZEV, used eligible hybrid or used eligible PHEV)	\$3 for every \$100, or part of \$100, of the dutiable value
C-rated vehicle	\$3.05 for every \$100, or part of \$100, of the dutiable value
D-rated vehicle	\$4.25 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 for 1 July 2023 to 30 June 2024
A-rated vehicle; ZEV; used eligible hybrid; and used eligible PHEV	Nil
B-rated vehicle	\$450 plus \$2 for every \$100, or part of \$100, of the dutiable value in excess of \$45 000
Non-rated vehicle (other than a used ZEV, used eligible hybrid or used eligible PHEV)	\$1 350 plus \$5 for every \$100, or part of \$100, of the dutiable value in excess of \$45 000
C-rated vehicle	\$1 370.50 plus \$5.11 for every \$100, or part of \$100, of the dutiable value in excess of \$45 000
D-rated vehicle	\$1 910.60 plus \$6.82 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).

6 Expiry

This instrument expires on 30 June 2024.

7 Revocation

Disallowable Instrument *Taxation Administration (Amounts Payable—Motor Vehicle Duty) Determination 2022*, DI2022-179 is revoked.

8 Transitional

DI2022-179 continues to apply for the period 1 August 2022 to 30 June 2023, inclusive.

Andrew Barr MLA
Treasurer

23 March 2023