Australian Capital Territory

Taxation Administration (Amounts Payable—Motor Vehicle Duty) Determination 2024

**Disallowable Instrument DI2024- 136**

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 2024*.

**2 Commencement**

This instrument commences on 1 July 2024.

**3 Definitions**

In this instrument:

***Act*** means the *Duties Act 1999.*

***Australian Design Rules 79 and 81*** means the Australian Design Rules 79 and 81, determined as part of the ‘national vehicle standards’ under section 12 of the *Road Vehicle Standards Act 2018* (Cwlth), as in force from time to time.

***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 and does not have an internal combustion engine in the vehicle.

***Category A vehicle*** means a motor vehicle with combined CO2 emissions of 66 grams per kilometre or more but no more than 130 grams per kilometre.

***Category AA vehicle*** means a motor vehicle with combined CO2 emissions of 1 gram per kilometre or more but no more than 65 grams per kilometre.

***Category AAA vehicle*** means a motor vehicle—

1. with combined CO2 emissions of zero grams per kilometre;
2. that is a BEV; or
3. that is a HFCEV.

***Category B vehicle*** means a motor vehicle with combined CO2 emissions of 131 grams per kilometre or more but no more than 175 grams per kilometre.

***Category C vehicle*** means a motor vehicle with combined CO2 emissions of 176 grams per kilometre or more but no more than 220 grams per kilometre.

***Category D vehicle*** means a motor vehicle with combined CO2 emissions of 221 grams per kilometre or more.

***CO2*** meanscarbon dioxide**.**

***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](http://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 motor vehicle that within the meaning of the *Road Transport (Vehicle Registration) Regulation 2000* is:

(a) a motorbike; or

(b) a motortrike.

***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 is—

(a) a used motor vehicle that is not:

(i) a BEV;

(ii) a HFCEV;

(ii) a used eligible hybrid; or

(iii) a used eligible PHEV; or

(b) a new motor vehicle that:

(i) does not have combined CO2 emissions under section 4 of this instrument; or

(ii) is not a new motorcycle.

***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 CO2 emissions of no more than 130 grams per kilometre; 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 CO2 emissions of no more than 130 grams per kilometre; 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 motor vehicle*** means a motor vehicle that is not a *new motor vehicle*.

**4 Definition of *combined CO2 emissions***

(1) For the purposes of this instrument, ***combined CO2* *emissions*** means the combined average CO2 emissions for a motor vehicle according to:

the Green Vehicle Guide; or

if not published in the Green Vehicle Guide—

(i) vehicle manufacturer-sourced figures that comply with Australian Design Rules 79 and 81; or

(ii) if no vehicle manufacturer-sourced figures under section 4 (1) (b) (i) are available—section 4 (2) of this instrument.

*Note 1* Motor vehicle duty shall be levied based on the combined CO2 as listed on the Green Vehicle Guide published by the Commonwealth as in force from time to time. The Green Vehicle Guide is available at [www.greenvehicleguide.gov.au](http://www.greenvehicleguide.gov.au). Other reliable data sources may be used where data is not available through the Green Vehicle Guide.

*Note 2* Australian Design Rule 79 sets exhaust emissions requirements for light vehicles to reduce the burden of disease caused by air pollution.

*Note* *3* Australian Design Rule 81 prescribes the requirements for the measurement of vehicle fuel consumption, carbon dioxide emissions, energy consumption and range, and the design and application of fuel consumption labels and energy consumption labels to vehicles.

(2) A motor vehicle will be deemed to have the combined CO2 emissions based on the highest combined CO2 emissions for a variant of the motor vehicle (being of the same year, make and model) published in the Green Vehicle Guide, if a variant of motor vehicle (being of the same year, make and model) does have combined CO2 emissions published in the Green Vehicle Guide.

*Note* If a motor vehicle was otherwise not deemed under this section, it would be considered not to have combined CO2 emissions and would be a non-rated vehicle.

(3) If the combined CO2 emissions for a motor vehicle are deemed under section 4 (2) of this instrument, the commissioner may, at the commissioner’s absolute discretion apply a lower rate of duty under Column 2 of Table 1 or Table 2, if considered appropriate.

**5 Displacement of Legislation Act, s 47 (6)—Green Vehicle Guide and Australian Design Rules 79 and 81**

The *Legislation Act 2001*, section 47 (6) does not apply to:

1. the Green Vehicle Guide; and
2. Australian Design Rules 79 and 81.

*Note* This section of the Legislation Act would require the Green Vehicle Guide and Australian Design Rules 79 and 81to be remade as a notifiable instrument each time they are amended.

**6 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 1s 208 (1) of the Act**  | **Column 2Rate of duty for 1 July 2024 to 30 June 2025**  |
| --- | --- |
| New and used Category AAA motor vehicle New Category AA motor vehicle New Category A motor vehicle Used eligible hybridUsed eligible PHEV | Nil |
| New Category B motor vehicleNew motorcycle (other than a Category AAA vehicle) | $1 for every $100, or part of $100, of the dutiable value |
| Non-rated vehicle  | $3 for every $100, or part of $100, of the dutiable value |
| New Category C motor vehicle | $3.17 for every $100, or part of $100, of the dutiable value |
| New Category D motor vehicle | $4.53 for every $100, or part of $100, of the dutiable value |

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

|  |  |
| --- | --- |
| **Column 1s 208 (2) of the Act(motor vehicles with dutiable value of $45 000 or more)** | **Column 2Rate of duty for 1 July 2024 to 30 June 2025**  |
| New and used Category AAA motor vehicle New Category AA motor vehicle New Category A motor vehicleUsed eligible hybridUsed eligible PHEV  | Nil |
| New Category B motor vehicle | $450 plus $2 for every $100, or part of $100, of the dutiable value in excess of $45 000 |
| Non-rated vehicle  | $1 350 plus $5 for every $100, or part of $100, of the dutiable value in excess of $45 000 |
| New Category C motor vehicle | $1 426.50 plus $5.62 for every $100, or part of $100, of the dutiable value in excess of $45 000 |
| New Category D motor vehicle | $2 038.50 plus $7.81 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).

**7 Expiry**

This instrument expires on 30 June 2025.

Andrew Barr MLA
Treasurer

 17 June 2024