

MT 2024 - Fringe benefits tax : dual cab vehicles eligibility for exemption where private use is limited to certain work-related travel

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⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *12 July 2006*

TAXATION RULING NO. MT 2024

FRINGE BENEFITS TAX : DUAL CAB VEHICLES
ELIGIBILITY FOR EXEMPTION

F.O.I. EMBARGO: May be released

REF H.O. REF: L85/10-3 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

| REFERENCE NO: | SUBJECT REFS: | LEGISLAT. REFS: |
|---------------|---------------------|---|
| I 1210185 | FRINGE BENEFITS TAX | FRINGE BENEFITS TAX ASSESSMENT ACT: S.8, 47 and 136 |

PREAMBLE

Generally speaking, a liability for FBT arises where an employer's motor vehicle is used by an employee for private purposes or is available for the private use of an employee. However, under sub-sections 8(2) and 47(6) of the Fringe Benefits Tax Assessment Act ("the Act"), a liability for FBT will not arise where the private use of certain vehicles by employees during a particular year of tax is limited to certain work-related travel and non-work-related use that is minor, infrequent and irregular. This would include the occasional use of the vehicle to remove domestic rubbish. (Note for the purpose of this Ruling work-related use includes work-related travel and private use that is minor, infrequent and irregular). Work-related travel is defined in sub-section 136(1) of the Act to be travel between the employee's residence and place of employment or other place at which employment duties are performed and any travel that is incidental to travel in the course of performing duties of employment.

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2. This Office has been asked whether vehicles known as dual cabs are capable of qualifying for this work-related use exemption. Broadly, dual cabs are variants of conventional goods vehicles under which additional seating positions are provided behind the driver and front-passenger seats. They share a common chassis to which the single or dual passenger cab and alternate tray sections may be fitted.

3. Vehicles that may qualify for this exemption are, firstly, those that are not classified as a car (as defined in sub-section 136(1)) for the purposes of Division 2 of Part III of the Act, i.e. vehicles other than -

- . a motor car, station wagon, panel van, utility truck or similar vehicle, designed to carry a load of less than one tonne; or
- . any other road vehicle designed to carry a load of less than one tonne or fewer than nine passengers.

Such vehicles may qualify for the work-related use exemption under sub-section 47(6).

4. Alternatively, under sub-section 8(2), a vehicle may qualify for the exemption if, while classified as a car for the purposes of Division 2 of Part III of the Act, it is a taxi, panel van, utility truck or any other road vehicle that, while designed to carry a load of less than one tonne, is not designed for the principal purpose of carrying passengers.

RULING

5. The classification of motor vehicles under the FBT law is expressed in the same terms as that used in the income tax law e.g., sub-section 82AF(2) of the Income Tax Assessment Act 1936, which applied to exclude from the income tax investment allowance certain motor vehicles. As such, the interpretation of those provisions provides an appropriate base from which to determine the operation of the FBT law.

6. Dual cabs, particularly those of lesser load capacities, are commonly fitted with styled steel well bodies and are often referred to as "utes" in advertising material. An initial question to be determined therefore in deciding the eligibility of dual cabs for the work-related use exemption is whether they qualify as "utility trucks" within the meaning of paragraph (a) of the definition of car in sub-section 136(1) and, accordingly, within the meaning of sub-section 8(2). If dual cabs are in fact utility trucks within the meaning of sub-section 8(2), it follows that they would qualify for the concession afforded by that sub-section irrespective of their load or passenger carrying design features.

7. The meaning of utility truck as expressed in sub-section 82AF(2) of the Income Tax Assessment Act 1936 - which is expressed in identical terms to the definition of car in sub-section 136(1) - was considered in Case M10, 80 ATC 77; Case 92, 23 CTBR(NS) 869. Based on that decision, the term utility truck as used in sub-section 136(1) and, accordingly sub-section 8(2), is seen as being restricted to derivatives of motor cars. Crew cabs could not be so described (see description in the preamble).

8. It follows that crew cabs will be capable of qualifying for the work-related use exemption only if either of the following tests are satisfied -

(a) they are designed to carry a load of one tonne or more, or more than eight passengers (sub-section 47(6)); or

(b) while having a designed load capacity of less than one tonne, they are not designed for the principal purpose of carrying passengers (sub-section 8(2)).

9. Current model crew cabs have a maximum seating capacity of seven and, as such, could not qualify under the second limb of (a).

10. Whether a particular vehicle is designed to carry a load of one tonne or more is to be determined on the same basis as that applied in determining eligibility for the former income tax investment allowance.

11. Consistent with that approach, the designed load capacity of a motor vehicle is to be taken as the gross vehicle weight as specified on the compliance plate by the manufacturer (broadly, the maximum all-up loaded weight), reduced by the basic kerb weight of the vehicle. For this purpose, basic kerb weight

is synonymous with unladen weight, as specified in the Australian Design Rules, being the weight of the vehicle with a full tank of fuel, oil and coolant together with spare wheel, tools (including jack) and installed options. It does not include the weight of goods or occupants.

12. In the case of cab/chassis vehicles, the designed load capacity is to be ascertained after the body has been fitted to the vehicle, i.e. to satisfy the one tonne test, the margin between the gross vehicle weight and the basic kerb weight must not be less than one tonne plus the weight of the body which is ultimately attached to the vehicle.

13. Where, on the application of this test, it can be concluded that a particular dual cab model has a designed load capacity of one tonne or more, there will be no FBT liability if employee use of the vehicle during a particular FBT year consists solely of eligible work-related travel or private travel which is minor, infrequent and irregular.

14. As previously mentioned, a dual cab that has a designed load carrying capacity of less than one tonne may still qualify for the work-related use exemption, under sub-section 8(2), if the vehicle is not designed for the principal purpose of carrying passengers. It is considered that the appropriate basis for determining this issue is whether or not the majority of the designed load capacity is attributable to passenger carrying capacity. It is understood that this approach is consistent with that adopted under the Australian Design Rules in determining what is a passenger vehicle.

15. For this purpose the designed passenger carrying capacity is to be determined by multiplying the designed seating capacity (including the driver's) by 68 kg, which is the figure adopted for the purposes of the application of the Australian Design Rules.

16. If the total passenger weight so determined exceeds the remaining "load" capacity, the vehicle is to be treated as being designed for the principal purpose of carrying passengers and as such ineligible for work-related use exemption.

17. By way of illustration, if a vehicle has a gross vehicle weight of 2,000 kgs, a basic kerb weight of 1,400 kgs, and has a designed seating capacity of five, the vehicle would be considered to be a vehicle designed principally for the carriage of passengers. This is because the total load capacity is 600 kgs of which the majority, 340 kgs, would be absorbed by its designed passenger carrying capacity.

18. The position of current release dual cab vehicles has been reviewed on the basis of published information made available to this office. The results are detailed in the attachment.

19. Of those vehicles listed as being eligible for the work-related use exemption, the majority do so on the basis that they have a designed load capacity of one tonne or more. The remaining vehicles satisfy the requirement of not being designed principally for the carriage of passengers.

20. Accordingly, provided that employee use of these dual cab vehicles in a particular FBT year is restricted to travel to and from work and any travel that is incidental to travel in the

course of performing duties of employment, there will be no FBT liability.

21. The models listed as being ineligible for the concession are designed to carry a load of less than one tonne and, on the application of the test detailed above, are designed principally for the carriage of passengers.

COMMISSIONER OF TAXATION

1 September 1986

Note 2: The Addenda to Miscellaneous Taxation Ruling MT 2024 that previously issued on 19 January 2000 and 13 July 2005 are still relevant for employers who may be providing employees with vehicles as listed in those documents. The appendices to those Addenda must therefore be read in conjunction with the additional vehicles as outlined in the Addendum that issued on 12 July 2006.

APPENDIX A

ATTACHMENT

Current as at 1 June 2006

Dual Cabs

Eligible for Exemption

| Make | Description |
|-------------------|---|
| Land Rover | Defender 130 Crew Cab Cab Chassis |
| Mazda Bravo | 4WD 2.5 litre turbo diesel Dual Cab Pickup DX 4-speed auto |
| Mazda Bravo | 4WD 2.5 litre turbo diesel Dual Cab Pickup SDX 4-speed auto |
| Mazda Bravo | 2WD 4.0 litre V6 petrol Freestyle Cab Pickup DX+5-speed auto & manual |
| Mazda Bravo | 2WD 4.0 litre V6 petrol Dual Cab Pickup DX 5-speed auto & manual |
| Mazda Bravo | 4WD 4.0 litre V6 petrol Freestyle Cab Cab Chassis DX+5-speed manual |
| Mazda Bravo | 4WD 4.0 litre V6 petrol Freestyle Cab Pickup DX+5-speed manual |
| Mazda Bravo | 4WD 4.0 litre V6 petrol Freestyle Cab Pickup SDX 5-speed auto |
| Mazda Bravo | 4WD 4.0 litre V6 petrol Dual Cab DX 5-speed manual |
| Mazda Bravo | 4WD 4.0 litre V6 petrol Dual Cab SDX 5-speed auto & manual |
| Mitsubishi Triton | 4WD Double Cab GLX-R 5-speed manual turbo diesel |
| Mitsubishi Triton | 4WD Double Cab GLX-R V6 auto |
| Mitsubishi Triton | 4WD Double Cab GLX-R 5-speed V6 manual |
| Nissan Navara | 4x2 4.0 litre Petrol Dual Cab ST-X |
| Nissan Navara | 4x4 4.0 litre Petrol Dual Cab RX |
| Nissan Navara | 4x4 2.5 litre Diesel Dual Cab RX |
| Nissan Navara | 4x4 4.0 litre Petrol Dual Cab ST-X |
| Nissan Navara | 4x4 2.5 litre Diesel Dual Cab ST-X |
| Ssang Yong | Musso 2WD Dual Cab Ute manual & auto |
| Ssang Yong | Musso 4WD Dual Cab Ute manual & auto |
| Toyota Hilux | 4x2 4-cyl petrol Workmate Dual Cab manual+ABS+rear bumper |

Single cab Utes - Eligible for Exemption

| Make | Description |
|-----------------|--|
| Fiat Ducato | 2.8L Turbo-Diesel 5 speed manual - Cab Chassis |
| Fiat Ducato | 2.8L Turbo-Diesel 5 speed manual - Cab Chassis |
| Fiat Ducato | 2.8L Turbo-Diesel 5 speed manual - Cab Chassis Alko |
| Ford Courier | 4WD Super Cab Pickup turbo diesel XLT auto |
| Ford Courier | 4WD Super Cab Chassis Turbo Diesel GL Manual |
| Ford Courier | 4WD Super Cab Pickup Turbo Diesel GL Manual |
| Ford BF Utility | XL Chassis Cab 4.0 Lt VCT 6-cyl manual 1-tonne |
| Ford BF Utility | XL Chassis Cab 4.0 Lt VCT 6-cyl column auto 1-tonne |
| Ford BF Utility | XL Chassis Cab 4.0 Lt VCT 6-cyl floor auto 1-tonne |
| Ford BF Utility | XL Chassis Cab 4.0 Lt E-gas manual 1-tonne |
| Ford BF Utility | XL Chassis Cab 4.0 Lt E-gas column auto 1-tonne |
| Ford BF Utility | XL Chassis Cab 4.0 Lt E-gas floor auto 1-tonne |
| Ford BF Utility | XL Chassis Cab V8 floor auto 1-tonne |
| Ford BF Utility | XLS Chassis Cab 4.0 Lt VCT 6-cyl manual 1-tonne |
| Ford BF Utility | XLS Chassis Cab 4.0 Lt VCT 6-cyl floor auto 1-tonne |
| Ford BF Utility | XLS Chassis Cab 4.0 Lt E-gas manual 1-tonne |
| Ford BF Utility | XLS Chassis Cab 4.0 Lt E-gas floor auto 1-tonne |
| Ford BF Utility | XLS Chassis Cab V8 floor auto 1-tonne |
| Ford BF Utility | XL S/Side Box 4.0 Lt VCT 6-cyl manual standard |
| Ford BF Utility | XL S/Side Box 4.0 Lt VCT 6-cyl column auto standard |
| Ford BF Utility | XL S/Side Box 4.0 Lt VCT 6-cyl floor auto standard |
| Ford BF Utility | XL S/Side Box 4.0 Lt VCT 6-cyl manual 1-tonne |
| Ford BF Utility | XL S/Side Box 4.0 Lt VCT 6-cyl column auto 1-tonne |
| Ford BF Utility | XL S/Side Box 4.0 Lt VCT 6-cyl floor auto 1-tonne |
| Ford BF Utility | XL S/Side Box 4.0 Lt E-gas manual standard |
| Ford BF Utility | XL S/Side Box 4.0 Lt E-gas column auto standard |
| Ford BF Utility | XL S/Side Box 4.0 Lt E-gas floor auto standard |
| Ford BF Utility | XL S/Side Box 4.0 Lt E-gas manual & column auto 1-tonne |
| Ford BF Utility | XL S/Side Box 4.0 Lt E-gas floor auto 1-tonne |
| Ford BF Utility | XL S/Side Box V8 floor auto standard |
| Ford BF Utility | XL S/Side Box V8 floor auto 1-tonne |
| Ford BF Utility | XLS S/Side Box 4.0 Lt VCT 6-cyl manual & floor auto sports |
| Ford BF Utility | XLS S/Side Box 4.0 Lt 6-cyl manual & floor auto 1-tonne |
| Ford BF Utility | XLS S/Side Box 4.0 Lt E-gas manual & floor auto sports |
| Ford BF Utility | XLS S/Side Box 4.0 Lt E-gas manual & floor auto 1-tonne |
| Ford BF Utility | XLS S/Side Box V8 floor auto sports |
| Ford BF Utility | XLS S/Side Box V8 floor auto 1-tonne |
| Ford BF Utility | XR6 S/Side Box 4.0 Lt VCT 6-cyl manual & floor auto sports |
| Ford BF Utility | XR6 Turbo S/Side Box 4.0 Lt VCT 6-cyl turbo manual & floor auto sports |

| Make | Description |
|--------------------|--|
| Ford BF Utility | XR8 S/Side Box 5.4 Lt DOHC 4V V8 manual & floor auto sports |
| Ford BF Utility | RTV Chassis Cab 4.0 Lt DOHC VCT 16 manual 1-tonne |
| Ford BF Utility | RTV Chassis Cab 4.0 Lt DOHC VCT 16 floor auto 1-tonne |
| Ford BF Utility | RTV Chassis Cab 4.0 Lt DOHC VCT 16 E-gas manual 1-tonne |
| Ford BF Utility | RTV Chassis Cab 4.0 Lt DOHC VCT 16 E-gas floor auto 1-tonne |
| Ford BF Utility | RTV Chassis Cab 5.4 Lt SOHC 3V V8 floor auto 1-tonne |
| Ford BF Utility | RTV Styleside Box 4.0 Lt DOHC VCT 16 floor auto 1-tonne |
| Ford BF Utility | RTV Styleside Box 4.0 Lt DOHC VCT 16 E-gas manual & floor auto 1-tonne |
| Ford BF Utility | RTV Styleside Box 5.4 Lt SOHC 3V V8 floor auto 1-tonne |
| Ford BF Utility | Pursuit ute 5.4 Lt DOHC 32 valve V8 manual & floor auto IDW |
| HSV Maloo Ute | 4x2 Single Cab Pickup manual & automatic |
| HSV Maloo R8 Ute | 4x2 Single Cab Pickup manual & automatic |
| Mitsubishi Triton | 4WD Club Cab GLX 5-speed manual V6 |
| Proton | utility |
| Toyota Hilux | 4x2 4-cyl petrol workmate Single Cab Chassis manual +ABS |
| Toyota Landcruiser | Diesel Standard grade Cab Chassis manual |
| Toyota Landcruiser | Turbo diesel standard grade Cab Chassis manual |
| Toyota Landcruiser | Turbo diesel RV Cab Chassis manual |
| Volkswagen | 1.9L TDI Single Cab (77kW) LWB |
| Volkswagen | 2.5L TDI Single Cab (96kW) LWB |
| Volkswagen | 2.5L TDI Single Cab (96kW) SWB |
| Volkswagen | 2.5L TDI Single Cab (128kW) LWB |

Four Wheel Drives & Vans - Eligible for exemption

| Make | Description |
|---------------|---|
| Citroen | Berlingo Van 5-speed manual |
| Fiat Ducato | 2.3L Turbo-Diesel 5-speed manual van |
| Fiat Ducato | 2.8L Turbo-Diesel 5-speed manual van 2 & 3 seater |
| Ford Econovan | SWB manual |
| Ford Econovan | MWB manual & auto |
| Ford Econovan | LWB manual & auto |
| Ford Transit | SWB van petrol - mid roof |
| Ford Transit | SWB van diesel - low & mid roof manual |
| Ford Transit | MWB van petrol - high roof |
| Ford Transit | MWB van diesel - mid & high roof |
| Ford Transit | LWB van petrol - high roof |
| Ford Transit | LWB van diesel mid & high roof manual |
| Ford Transit | Single chassis cab diesel - low roof (extended frame) |
| Land Rover | Defender 110 Station Wagon |
| Toyota Hiace | 3 seater petrol LWB van manual & auto |
| Toyota Hiace | 3 seater petrol LWB van manual & auto +ABS |

| Make | Description |
|--------------------|---|
| Toyota Hiace | 3 seater petrol Super LWB van manual & auto + ABS |
| Toyota Hiace | 3 seater turbo diesel LWB van manual & auto |
| Toyota Hiace | 3 seater turbo diesel LWB van manual & auto +ABS |
| Toyota Landcruiser | Standard diesel manual wagon |

Four Wheel Drives and Vans - Ineligible for exemption

| Make | Description |
|--------------------|---|
| Nissan Murano | All Variants |
| SsangYong | Rexton 320 4WD Medium SUV with petrol motor |
| SsangYong | Rexton 270 4WD Medium SUV with diesel motor |
| SsangYong | Stavic 270 All variants |
| SsangYong | Stavic 320 2WD Large MPV with petrol motor |
| SsangYong | Kyron 320 4WD Medium SUV with petrol motor |
| SsangYong | Kyron 200 &270 4WD Medium SUV with diesel motor |
| Toyota Prado | GX |
| Toyota Landcruiser | GXL |
| Toyota Landcruiser | Sahara |

APPENDIX B

ATTACHMENT

Current as at 1 June 2005

Dual Cabs

Eligible for Exemption

| Make | Description |
|------------------------|---|
| Ford Courier | 4x2 Crew Cab Chassis 2.6 litre petrol GL manual |
| Ford Courier | 4x2 Crew Cab Pickup 2.6 litre petrol GL auto & manual |
| Ford Courier | 4x2 Crew Cab Pickup 2.6 litre petrol XL auto & manual |
| Ford Courier | 4x2 Crew Cab Pickup turbo diesel GL manual |
| Ford Courier | 4WD Crew Cab Pickup 2.6 litre petrol GL |
| Ford Courier | 4WD Crew Cab Chassis turbo diesel GL |
| Ford Courier | 4WD Crew Cab Pickup turbo diesel GL |
| Ford Courier | 4WD Crew Cab Pickup turbo diesel XL |
| Ford Courier | 4x2 Crew Cab Pickup 2.6 litre petrol XLT manual |
| Ford Courier | 4x2 Crew Cab Pickup V6 petrol GL auto & manual |
| Ford Courier | 4x2 Crew Cab Pickup V6 petrol XLT auto & manual |
| Ford Courier | 4WD Crew Cab Pickup turbo diesel XLT |
| Ford Courier | 4WD Crew Cab Pickup V6 petrol GL auto & manual |
| Ford Courier | 4WD Crew Cab Pickup V6 petrol XLT auto |
| Ford F-Series | 4x2 F250 Crew Cab Pickup XLT auto |
| Ford F-Series | 4x2 F350 Crew Cab Chassis XLT auto |
| Ford F-Series | 4x4 F250 Crew Cab Pickup XLT auto |
| Holden Crewman | 4x2 petrol Crew Cab Pick-up auto & manual |
| Holden Crewman V6 | 4x2 petrol Crew Cab Pick-up auto & manual |
| Holden Crewman Cross 6 | 4x4 petrol Crew Cab Pick-up auto |
| Holden Crewman Cross 8 | 4x4 petrol Crew Cab Pick-up auto |

| Make | Description |
|-------------------------------|---|
| Holden Crewman Cross 8 (2005) | 4x4 petrol Crew Cab Pick-up auto |
| Holden Crewman S | 4x2 petrol Crew Cab Pick-up auto & manual |
| Holden Crewman S V6 | 4x2 petrol Crew Cab Pick-up auto & manual |
| Holden Crewman SS | 4x2 petrol Crew Cab Pick-up auto & manual |
| HSV Avalanche XUV | 4x4 petrol Crew Cab Pick-up auto |
| Holden Rodeo | 4x2 petrol Crew Cab Pick-up DX manual |
| Holden Rodeo | 4x2 petrol Crew Cab Pick-up LX auto & manual |
| Holden Rodeo | 4x2 diesel Crew Cab Pick-up LX manual |
| Holden Rodeo | 4x4 petrol Crew Cab Chassis LX manual |
| Holden Rodeo | 4x4 diesel Crew Cab Chassis LX Manual |
| Holden Rodeo | 4x4 petrol Crew Cab Pick-up LX auto & manual |
| Holden Rodeo | 4x4 diesel Crew Cab Pick-up LX auto & manual |
| Holden Rodeo | 4x2 petrol Crew Cab Pick-up LT auto & manual |
| Holden Rodeo | 4x4 petrol Crew Cab Pick-up LT auto & manual |
| Holden Rodeo | 4x4 diesel Crew Cab Pick-up LT auto & manual |
| Mazda Bravo | 2WD 2.6 litre petrol Dual Cab Pick-up DX 5-speed manual |
| Mazda Bravo | 2WD 2.6 litre petrol Dual Cab Pick-up DX 4-speed auto |
| Mazda Bravo | 2WD 2.5 litre turbo diesel Dual Cab Pick-up DX 5-speed manual |
| Mazda Bravo | 4WD 2.6 litre petrol Dual Cab Pick-up DX 5-speed manual |
| Mazda Bravo | 4WD 2.6 litre petrol Dual Cab Pick-up SDX 5-speed manual |
| Mazda Bravo | 4WD 2.5 litre turbo diesel Dual Cab Pick-up DX 5-speed manual |
| Mazda Bravo | 4WD 2.5 litre turbo diesel Dual Cab Pick-up SDX 5-speed manual |
| Mazda Bravo | 2WD 2.6 litre petrol Freestyle Cab Pick-up DX+ 5-speed manual |
| Mazda Bravo | 2WD 2.6 litre turbo diesel Freestyle Cab Cab Chassis DX+ 5-speed manual |
| Mazda Bravo | 2WD 2.6 litre turbo diesel Freestyle Cab Pick-up DX+ 5-speed manual |
| Mazda Bravo | 4WD 2.5 litre turbo diesel Freestyle Cab Cab Chassis DX 5-speed manual |
| Mazda Bravo | 4WD 2.5 litre turbo diesel Freestyle Cab Pick-up DX 5-speed manual |
| Mazda Bravo | 4WD 2.5 litre turbo diesel Freestyle Cab Pick-up SDX 5-speed manual |
| Mitsubishi Triton | Double Cab GLX 5-speed manual |
| Mitsubishi Triton | Double Cab GLX 4-speed auto |
| Mitsubishi Triton | 4WD Double Cab GLX 5-speed manual |
| Mitsubishi Triton | 4WD Double Cab GLS 5-speed manual |
| Mitsubishi Triton | 4WD Double Cab GLS 4-speed auto |
| Mitsubishi Triton | Double Cab GLX 5-speed V6 |
| Mitsubishi Triton | 4WD Double Cab GLX 5-speed manual turbo diesel |
| Mitsubishi Triton | 4WD Double Cab GLS 5-speed manual turbo diesel |
| Nissan Navara | 4x2 2.4 litre petrol Ute Dual Cab DX |
| Nissan Navara | 4x4 3.3 litre petrol Ute Dual Cab DX |
| Nissan Navara | 4x4 3.3 litre petrol Ute Dual Cab ST-R |
| Nissan Navara | 4x4 3.0 litre Ute Dual Cab DX |

| Make | Description |
|---------------|--|
| Nissan Navara | 4x4 3.0 litre Ute Dual Cab ST-R |
| Toyota Hilux | 4x2 standard petrol Dual Cab Ute |
| Toyota Hilux | 4x2 standard diesel Dual Cab Ute |
| Toyota Hilux | 4WD standard petrol Double Cab Ute |
| Toyota Hilux | 4WD SR5 petrol Dual Cab Ute |
| Toyota Hilux | 4WD standard diesel Double Cab Ute |
| Toyota Hilux | 4WD SR5 diesel Double Cab Ute |
| Toyota Hilux | 4x2 V6 SR petrol Extra Cab auto Level 2 |
| Toyota Hilux | 4x2 V6 SR petrol Extra Cab auto Level 2+ABS |
| Toyota Hilux | 4x2 V6 SR5 petrol Extra Cab auto Level 3 |
| Toyota Hilux | 4x4 V6 SR5 petrol Extra Cab manual Level 3 |
| Toyota Hilux | 4x4 turbo diesel SR Extra Cab Chassis manual Level 2 |
| Toyota Hilux | 4x4 turbo diesel SR Extra Cab Chassis manual Level 2 + ABS |
| Toyota Hilux | 4x4 turbo diesel SR5 Extra Cab manual Level 3 |
| Toyota Hilux | 4x2 V6 SR petrol Dual Cab auto Level 2 |
| Toyota Hilux | 4x2 V6 SR petrol Dual Cab auto Level 2 + ABS |
| Toyota Hilux | 4x2 V6 SR5 petrol Dual Cab auto Level 3 |
| Toyota Hilux | 4x2 V6 SR petrol Dual Cab manual Level 2 |
| Toyota Hilux | 4x2 V6 SR petrol Dual Cab manual Level 2 + ABS |
| Toyota Hilux | 4x2 V6 SR5 petrol Dual Cab manual Level 3 |
| Toyota Hilux | 4x4 V6 SR petrol Dual Cab auto Level 2 |
| Toyota Hilux | 4x4 V6 SR petrol Dual Cab auto Level 2 + ABS |
| Toyota Hilux | 4x4 V6 SR5 petrol Dual Cab auto Level 3 |
| Toyota Hilux | 4x4 V6 SR petrol Dual Cab manual Level 2 |
| Toyota Hilux | 4x4 V6 SR petrol Dual Cab manual Level 2 + ABS |
| Toyota Hilux | 4x4 V6 SR5 petrol Dual Cab manual Level 3 |
| Toyota Hilux | 4x2 turbo diesel SR Dual Cab manual Level 2 |
| Toyota Hilux | 4x2 turbo diesel SR Dual Cab manual Level 2 + ABS |
| Toyota Hilux | 4x4 turbo diesel SR Dual Cab manual Level 2 |
| Toyota Hilux | 4x4 turbo diesel SR Dual Cab manual Level 2 + ABS |
| Toyota Hilux | 4x4 turbo diesel SR Dual Cab Chassis manual Level 2 |
| Toyota Hilux | 4x4 turbo diesel SR Dual Cab Chassis manual Level 2 + ABS |
| Toyota Hilux | 4x4 turbo diesel SR5 Dual Cab manual Level 3 |
| Toyota Hilux | 4x4 turbo diesel SR Dual Cab auto Level 2 |
| Toyota Hilux | 4x4 turbo diesel SR Dual Cab auto Level 2 + ABS |
| Toyota Hilux | 4x4 turbo diesel SR5 Dual Cab auto Level 3 |
| Toyota Hilux | 4x2 4-cylinder petrol Workmate Dual Cab manual Level 1 |
| Volkswagen | 1.9L TDI Dual Cab (77kW) LWB |
| Volkswagen | 2.5L TDI Dual Cab (128kW) LWB |

Single cab Utes

Eligible for Exemption

| Make | Description |
|-----------------|--|
| Ford Courier | 4x2 Single Cab Chassis 2.6 litre petrol GL auto & manual |
| Ford Courier | 4x2 Single Cab Pick-up 2.6 litre petrol GL manual |
| Ford Courier | 4x2 Single Cab Chassis turbo diesel GL manual |
| Ford Courier | 4x2 Super Cab Pick-up 2.6 litre petrol XL manual |
| Ford Courier | 4WD Single Cab Chassis 2.6 litre petrol GL |
| Ford Courier | 4WD Super Cab Pick-up 2.6 litre petrol XL |
| Ford Courier | 4WD Single Cab Chassis turbo diesel GL |
| Ford Courier | 4WD Super Cab Chassis turbo diesel XL |
| Ford Courier | 4WD Super Cab Pick-up turbo diesel XL |
| Ford Courier | 4WD Super Cab Pick-up turbo diesel XLT manual |
| Ford Courier | 4WD Super Cab Pick-up V6 petrol GL manual |
| Ford BA Utility | XL Chassis Cab 4.0Lt VCT 6-cyl manual 1-Tonne |
| Ford BA Utility | XL Chassis Cab 4.0Lt VCT 6-cyl column auto 1-Tonne |
| Ford BA Utility | XL Chassis Cab 4.0Lt VCT 6-cyl. floor auto 1-Tonne |
| Ford BA Utility | XL Chassis Cab 4.0Lt E-gas manual 1-Tonne |
| Ford BA Utility | XL Chassis Cab 4.0Lt E-gas column auto 1-Tonne |
| Ford BA Utility | XL Chassis Cab 4.0Lt E-gas floor auto 1-Tonne |
| Ford BA Utility | XL Chassis Cab V8 manual 1-Tonne |
| Ford BA Utility | XL Chassis Cab V8 floor auto 1-Tonne |
| Ford BA Utility | XLS Chassis Cab 4.0Lt VCT 6-cyl. manual Sports |
| Ford BA Utility | XLS Chassis Cab 4.0Lt VCT 6-cyl. floor auto Sports |
| Ford BA Utility | XLS Chassis Cab 4.0Lt VCT 6-cyl. manual 1-Tonne |
| Ford BA Utility | XLS Chassis Cab 4.0Lt VCT 6-cyl. floor auto 1-Tonne |
| Ford BA Utility | XLS Chassis Cab 4.0Lt E-gas manual sports |
| Ford BA Utility | XLS Chassis Cab 4.0Lt E-gas floor auto sports |
| Ford BA Utility | XLS Chassis Cab 4.0Lt E-gas manual 1-Tonne |
| Ford BA Utility | XLS Chassis Cab 4.0Lt E-gas floor auto 1-Tonne |
| Ford BA Utility | XLS Chassis Cab V8 manual sports |
| Ford BA Utility | XLS Chassis Cab V8 floor auto sports |
| Ford BA Utility | XLS Chassis Cab V8 manual 1-Tonne |
| Ford BA Utility | XLS Chassis Cab V8 floor auto 1-Tonne |
| Ford BA Utility | XL S/Side Box 4.0Lt VCT 6-cyl. manual standard |
| Ford BA Utility | XL S/Side Box 4.0Lt VCT 6-cyl. column auto standard |
| Ford BA Utility | XL S/Side Box 4.0Lt VCT 6-cyl. floor auto standard |
| Ford BA Utility | XL S/Side Box 4.0Lt VCT 6-cyl. manual 1-Tonne |
| Ford BA Utility | XL S/Side Box 4.0Lt VCT 6-cyl. column auto 1-Tonne |
| Ford BA Utility | XL S/Side Box 4.0Lt VCT 6-cyl. floor auto 1-Tonne |
| Ford BA Utility | XL S/Side Box 4.0Lt E-gas manual standard |
| Ford BA Utility | XL S/Side Box 4.0Lt E-gas column auto standard |
| Ford BA Utility | XL S/Side Box 4.0Lt E-gas floor auto standard |
| Ford BA Utility | XL S/Side Box 4.0Lt E-gas manual 1-Tonne |
| Ford BA Utility | XL S/Side Box 4.0Lt E-gas column auto 1-Tonne |
| Ford BA Utility | XL S/Side Box 4.0Lt E-gas floor auto 1-Tonne |
| Ford BA Utility | XL S/Side Box V8 manual standard |
| Ford BA Utility | XL S/Side Box V8 floor auto standard |

| Make | Description |
|------------------------|---|
| Ford BA Utility | XL S/Side Box V8 manual 1-Tonne |
| Ford BA Utility | XL S/Side Box V8 floor auto 1-Tonne |
| Ford BA Utility | XLS S/Side Box 4.0Lt VCT 6-cyl. manual sports |
| Ford BA Utility | XLS S/Side Box 4.0Lt VCT 6-cyl. floor auto sports |
| Ford BA Utility | XLS S/Side Box 4.0Lt VCT 6-cyl. Manual 1-Tonne |
| Ford BA Utility | XLS S/Side Box 4.0Lt VCT 6-cyl. Floor Auto 1-Tonne |
| Ford BA Utility | XLS S/Side Box 4.0Lt E-gas manual sports |
| Ford BA Utility | XLS S/Side Box 4.0Lt E-gas floor auto sports |
| Ford BA Utility | XLS S/Side Box 4.0Lt E-gas manual 1-Tonne |
| Ford BA Utility | XLS S/Side Box 4.0Lt E-gas floor auto 1-Tonne |
| Ford BA Utility | XLS S/Side Box V8 manual sports |
| Ford BA Utility | XLS S/Side Box V8 floor auto sports |
| Ford BA Utility | XLS S/Side Box V8 manual 1-Tonne |
| Ford BA Utility | XLS S/Side Box V8 floor auto 1-Tonne |
| Ford BA Utility | XR6 S/Side Box 4.0Lt VCT 6-cyl. manual sports |
| Ford BA Utility | XR6 S/Side Box 4.0Lt VCT 6-cyl. floor auto sports |
| Ford BA Utility | XR6 Turbo s/s box 4.0Lt VCT 6-cyl. turbo manual & floor auto sports |
| Ford BA Utility | XR8 S/Side Box 5.4Lt DOHC 4V V8 manual & floor auto sports |
| Ford BA Utility | RTV Chassis Cab 4.0Lt DOHC VCT 16 manual & floor auto 1-Tonne |
| Ford BA Utility | RTV Chassis Cab 4.0Lt DOHC VCT 16 E-gas manual & floor auto 1-Tonne |
| Ford BA Utility | RTV Chassis Cab 5.4Lt SOHC 3V V8 manual & floor auto 1-Tonne |
| Ford BA Utility | RTV Styleside Box 4.0Lt DOHC VCT 16 manual & floor auto 1-Tonne |
| Ford BA Utility | RTV Styleside Box 4.0Lt DOHC VCT 16 E-gas manual & floor auto 1-Tonne |
| Ford BA Utility | RTV Styleside Box 5.4Lt SOHC 3V V8 manual & floor auto 1-Tonne |
| Ford BA Utility | Pursuit Ute 5.4Lt DOHC 32 valve V8 manual & floor auto IDW |
| Ford F-Series | 4x2 F250 Super Cab Pick-up XLT auto |
| Ford F-Series | 4x2 F350 Super Cab Chassis XLT auto |
| Ford F-Series | 4x4 F250 Super Cab Chassis XL manual |
| Ford F-Series | 4x4 F250 Super Cab Pick-up XLT auto |
| Ford F-Series | 4x4 F350 Super Cab Chassis XL manual & auto |
| Ford F-Series | 4x2 F350 Single Cab Chassis XL manual |
| Ford F-Series | 4x2 F350 Single Cab Chassis XLT auto |
| Ford F-Series | 4x4 F250 Single Cab Chassis XL manual |
| Holden One Tonner | 4x2 Single cab pickup manual & automatic |
| Holden S One Tonner V6 | 4x2 single cab pickup manual & automatic |
| Holden S One Tonner V8 | 4x2 single cab pickup manual & automatic |
| Holden Rodeo | DX 4x2 Petrol Single cab manual |
| Holden Rodeo | DX 4x2 Petrol Single cab PS manual |
| Holden Rodeo | LX 4x2 Petrol Single cab manual & automatic |
| Holden Rodeo | LX 4x4 Petrol Single cab manual |
| Holden Rodeo | LX 4x2 Petrol Single cab pickup manual |
| Holden Rodeo | LX 4x2 Petrol Space cab manual |

| Make | Description |
|-------------------|---|
| Holden Rodeo | LX 4x2 Petrol Space cab pickup manual & auto |
| Holden Rodeo | LX 4x4 Petrol Space cab pickup manual |
| Holden Rodeo | LT 4x4 Petrol Space cab pickup manual |
| Holden Rodeo | LX 4x2 Turbo Diesel Single cab manual |
| Holden Rodeo | DX 4x4 Turbo Diesel Single cab manual |
| Holden Rodeo | LX 4x4 Turbo Diesel Single cab manual |
| Holden Rodeo | LX 4x4 Turbo Diesel Space cab manual |
| Holden Rodeo | LX 4x4 Turbo Diesel Space cab pickup manual |
| Holden Rodeo | LT 4x4 Turbo Diesel Space cab pickup manual |
| Holden S Ute | 4x2 Single cab pickup manual & automatic |
| Holden SS Ute | 4x2 Single cab pickup manual & automatic |
| Holden Ute | 4x2 Single cab pickup manual & automatic |
| Mazda Bravo | 2WD 2.6 litre petrol Single Cab Cab Chassis DX 5-speed manual 2 and 3 seater |
| Mazda Bravo | 2WD 2.6 litre petrol Single Cab Cab Chassis DX 4-speed auto 2 and 3 seater |
| Mazda Bravo | 2WD 2.6 litre petrol Single Cab Pick-up DX 5-speed manual |
| Mazda Bravo | 2WD 2.5 litre turbo diesel Single Cab Cab Chassis DX 5-speed manual 2 and 3 seater |
| Mazda Bravo | 4WD 2.5 litre turbo diesel Single Cab Cab Chassis DX 5-speed manual 2 and 3 seater |
| Mazda B Series | Cab Plus |
| Mazda T Series | 4.6 litre diesel Short WheelBase (SWB) Truck 5-speed manual |
| Mazda T Series | 4.6 litre diesel Long WheelBase mid (LWB) Truck 5-speed manual |
| Mazda T Series | 4.6 litre diesel Long WheelBase heavy (LWB) Truck 5-speed manual |
| Mazda T Series | 4.6 litre diesel Extra Long WheelBase (ELWB) Truck 5-speed manual |
| Mitsubishi Triton | Cab Chassis 5-speed manual |
| Mitsubishi Triton | Cab Chassis 4-speed auto GLX |
| Mitsubishi Triton | 2WD Club Cab GLX 5-speed manual |
| Mitsubishi Triton | Cab Chassis GLX 5-speed manual |
| Mitsubishi Triton | Club Cab GLX 5-speed manual |
| Mitsubishi Triton | 4WD Cab Chassis GLX 5-speed manual |
| Mitsubishi Triton | 4WD Cab Chassis GLX 5-speed manual turbo diesel |
| Mitsubishi Triton | 4WD Club Cab GLX 5-speed manual turbo diesel |
| Nissan Navara | 4x2 2.4 litre petrol Single Cab/Chassis DX |
| Nissan Navara | 4x4 3.0 litre diesel Single Cab/Chassis DX |
| Nissan Patrol | 4x4 4.2 litre diesel Single Cab/Chassis DX Leaf |
| Nissan Patrol | 4x4 4.2 litre diesel Single Cab/Chassis DX Coil |
| Nissan Patrol | 4x4 4.2 litre diesel Single Cab/Chassis ST Coil |
| Toyota Hilux | 4x2 Workmate petrol Single Cab Ute |
| Toyota Hilux | 4x2 Workmate petrol Single Cab Chassis |
| Toyota Hilux | 4x2 Standard petrol Single Cab Ute |
| Toyota Hilux | 4x2 Standard petrol Cab Chassis |
| Toyota Hilux | 4x2 Standard diesel Single Cab Ute |
| Toyota Hilux | 4x2 Standard diesel Cab Chassis |
| Toyota Hilux | 4x2 Xtra petrol Ute |
| Toyota Hilux | 4WD Standard petrol Single Cab Ute |
| Toyota Hilux | 4WD Standard petrol Cab Chassis |

| Make | Description |
|--------------|--|
| Toyota Hilux | 4WD Xtra Standard petrol Ute |
| Toyota Hilux | 4WD Standard diesel Single Cab Ute |
| Toyota Hilux | 4WD Standard diesel Cab Chassis |
| Toyota Hilux | 4WD Xtra Standard diesel Ute |
| Toyota Hilux | 4WD Xtra Standard diesel Cab Chassis |
| Toyota Hilux | 4x2 V6 SR petrol Single Cab auto & manual Level 2 |
| Toyota Hilux | 4x2 V6 SR petrol Single Cab auto & manual Level 2 + ABS |
| Toyota Hilux | 4x2 V6 SR petrol Single Cab Chassis auto & manual Level 2 |
| Toyota Hilux | 4x2 V6 SR petrol Single Cab Chassis auto & manual Level 2 + ABS |
| Toyota Hilux | 4x4 V6 SR petrol Single Cab Chassis auto & manual Level 2 |
| Toyota Hilux | 4x4 V6 SR petrol Single Cab Chassis auto & manual Level 2 + ABS |
| Toyota Hilux | 4x2 turbo diesel SR Single Cab Chassis manual Level 2 |
| Toyota Hilux | 4x2 turbo diesel SR Single Cab Chassis manual Level 2 + ABS |
| Toyota Hilux | 4x4 turbo diesel SR Single Cab Chassis auto & manual Level 2 |
| Toyota Hilux | 4x4 turbo diesel SR Single Cab Chassis auto & manual Level 2 + ABS |
| Toyota Hilux | 4x2 4-cylinder petrol Workmate Single Cab Chassis manual Level 1 |
| Volkswagen | 1.9L TDI Single Cab (77kW) SWB |
| Volkswagen | 2.5L TDI Single Cab (128kW) SWB |

Four Wheel Drives and Vans

Eligible for Exemption

| Make | Description |
|----------------|---|
| Ford Econovan | 4m Van (manual) |
| Ford Econovan | 4.4m Van manual & automatic |
| Ford Econovan | 4.7m Van manual & automatic |
| Ford Transit | SWB Van (petrol - low roof) |
| Ford Transit | MWB Van (petrol - mid roof) |
| Ford Transit | LWB Van (petrol - mid roof) |
| Ford Transit | Single Chassis Cab (diesel - low roof) |
| Ford Transit | Crew Cab Chassis (diesel - low roof) |
| Holden Combo | 2 seater panel van |
| Kia K2700 | 2.7L diesel 5-speed manual - Cab Chassis (including 140kg tray) |
| Kia Pregio | 2.7L diesel 5-speed manual - Van |
| Mazda E Series | 1.8 litre petrol Short WheelBase (SWB) Van 5-speed manual |
| Mazda E Series | 2.0 litre petrol Medium WheelBase (MWB) Van 5-speed manual |
| Mazda E Series | 2.0 litre petrol Medium WheelBase (MWB) Van 4-speed automatic |
| Mazda E Series | 2.0 litre petrol Long WheelBase (LWB) Van 5-speed manual |

| Make | Description |
|------------------------|---|
| Mazda E Series | 2.0 litre petrol Long WheelBase (LWB) Van 4-speed automatic |
| Mazda E Series | 2.0 litre petrol Cab Chassis 5-speed manual |
| Mitsubishi Express | SWB petrol manual |
| Mitsubishi Express | Window van |
| Mitsubishi Express | MWB Walkthru manual & auto |
| Mitsubishi Express | MWB petrol manual |
| Toyota Dyna | Double Cab Pick-up |
| Toyota Hiace SBV | 2 seater Semi Bonneted Blind Van |
| Toyota Landcruiser | Troop Carrier |
| Toyota Townace SBV | 4 door 2 seater Semi Bonneted Van |
| Volkswagen Transporter | 2.0 litre SWB |
| Volkswagen Transporter | 2.5 litre SWB |
| Volkswagen Transporter | 2.5 litre LWB |
| Volkswagen Transporter | 2.5 litre SWB Single Cab Chassis |
| Volkswagen Transporter | 2.5 litre LWB Double Cab Chassis |
| Volkswagen Transporter | 1.9 Litre SWB (77kW) Std Roof |
| Volkswagen Transporter | 2.0 Litre SWB (85kW petrol) Std Roof |
| Volkswagen Transporter | 2.5 Litre SWB (128kW) Std Roof |
| Volkswagen Transporter | 3.2 Litre SWB (V6 Petrol 173kW) Std Roof |
| Volkswagen Transporter | 1.9 Litre LWB (77kW) Std Roof |
| Volkswagen Transporter | 2.0 Litre LWB (85kW petrol) Std Roof |
| Volkswagen Transporter | 2.5 Litre LWB (128kW) Std Roof |
| Volkswagen Transporter | 3.2 litre LWB (V6 petrol 173kW) Std Roof |

Four Wheel Drives and Vans

Ineligible for Exemption

| Make | Description |
|------------------------|--------------------|
| Chrysler Grand Voyager | Auto |
| Chrysler Voyager | Auto |
| Ford Explorer XLT | Auto V6 |
| Ford Explorer XLT | Auto V8 |
| Ford Explorer Limited | Auto V6 |
| Ford Explorer Limited | Auto V8 |
| Ford Explorer Limited | Manual |

| Make | Description |
|--------------------------|---|
| Holden Adventra | SX6 automatic |
| Holden Adventra | CX6 automatic |
| Holden Adventra | LX6 automatic |
| Holden Adventra | LX8 automatic |
| Jeep Cherokee | Sport |
| Jeep Cherokee | Turbo diesel |
| Jeep Grand Cherokee | Laredo |
| Jeep Grand Cherokee | Limited |
| Kia Sorento | 3.5L V6 - 4WD |
| Kia Sportage | Petrol 5-speed manual - 4WD |
| Kia Sportage | 2.7L Auto-4WD |
| Mazda MPV | 7-seat MPV |
| Mazda Tribute | 2.3 litre 14 petrol 5-door wagon 4-speed automatic Limited Sport |
| Mazda Tribute | 3.0 litre V6 petrol 5-door wagon 4-speed automatic Limited Sport |
| Mazda Tribute | 3.0 litre V6 petrol 5-door wagon 4-speed automatic Classic |
| Mazda Tribute | 3.0 litre V6 petrol 5-door wagon 4-speed automatic Luxury |
| Mitsubishi Challenger | Manual & automatic |
| Mitsubishi Pajero | SWB GLS petrol manual & automatic |
| Mitsubishi Pajero | SWB GL petrol manual |
| Mitsubishi Pajero | SWB GL diesel manual |
| Mitsubishi Pajero | SWB GLX diesel manual |
| Mitsubishi Pajero | LWB Escape petrol manual & automatic |
| Mitsubishi Pajero | LWB GLS petrol manual |
| Mitsubishi Pajero | LSWB GLS petrol automatic |
| Mitsubishi Pajero | LWB GLS diesel manual |
| Mitsubishi Pajero | LWB Exceed petrol manual & automatic |
| Mitsubishi Starwagon | Satellite manual & automatic |
| Mitsubishi Starwagon | GL manual & automatic |
| Mitsubishi Starwagon | GLX automatic |
| Nissan Pathfinder | Standard |
| Nissan Pathfinder | Ti |
| Nissan Patrol | DX 2.8 litre turbo diesel manual |
| Nissan Patrol | ST 2.8 litre turbo diesel manual |
| Nissan Patrol | DX 4.2 litre diesel manual |
| Nissan Patrol | ST 4.2 litre turbo diesel manual |
| Nissan Patrol | ST 4.5 litre petrol manual & automatic |
| Nissan Patrol | Ti 4.5 litre petrol automatic |
| Nissan X Trail | All Variants |
| Toyota Landcruiser Snowy | Petrol manual & automatic |
| Toyota Landcruiser Snowy | Diesel manual & automatic |
| Toyota Prado | RV |
| Toyota Prado | RV6 |
| Toyota Prado | GXL |

| Make | Description |
|----------------------|-----------------------|
| Toyota Prado | Grande |
| Toyota Spacia | Manual & automatic |
| Toyota Tarago | GLI |
| Toyota Tarago | GLX |
| Toyota Tarago | Ultima |
| Volkswagen Caravelle | 8 Seater People Mover |
| Volkswagen Kombi | 9 Seater People Mover |
| Volkswagen Multivan | 7 Seater People Mover |

APPENDIX C

ATTACHMENT

Current as at 1 July 1999

Dual Cabs

Eligible for Exemption

| Make | Description |
|-------------------|--|
| Nissan Navara | 4x2 2.4 litre petrol Ute Dual Cab DX |
| Nissan Navara | 4x2 2.4 litre petrol Ute Dual Cab ST |
| Nissan Navara | 4x2 2.7 litre diesel Ute Dual Cab DX |
| Nissan Navara | 4x4 2.4 litre petrol Ute Dual Cab DX |
| Nissan Navara | 4x4 3.2 litre diesel Ute Dual Cab DX |
| Nissan Navara | 4x4 3.2 litre diesel Ute Dual Cab ST |
| Mitsubishi Triton | Double Cab GLX 5 speed manual |
| Mitsubishi Triton | Double Cab GLX 4 speed auto |
| Mitsubishi Triton | Double Cab GLX 5 speed manual Diesel |
| Mitsubishi Triton | 4WD Double Cab GLX 5 speed manual |
| Mitsubishi Triton | 4WD Double Cab GLX 5 speed manual Diesel |
| Mitsubishi Triton | 4WD Double Cab GLS 5 speed manual |
| Mitsubishi Triton | 4WD Double Cab GLS 4 speed auto |
| Holden Rodeo V6 | 4x2 3.2 litre Petrol Crew Cab Pick Up LX 5 Speed manual |
| Holden Rodeo V6 | 4x2 3.2 litre Petrol Crew Cab Pick Up LX 4 Speed auto |
| Holden Rodeo V6 | 4x2 3.2 litre Petrol Crew Cab Pick Up LT 5 Speed manual |
| Holden Rodeo V6 | 4x2 3.2 litre Petrol Crew Cab Pick Up LT 4 Speed auto |
| Holden Rodeo V6 | 4WD 3.2 litre Petrol Crew Cab Pick Up LX 5 speed manual L/S Diff |
| Holden Rodeo V6 | 4WD Diesel 2.8 litre Crew cab LX 5 speed manual L/S Diff |
| Holden Rodeo | 4x2 2.2 litre petrol pick up Crew Cab DX 5 speed manual power steering |
| Mazda Bravo | 4x2 2.6 litre petrol dual cab ute DX 5 speed manual |
| Mazda Bravo | 4WD 2.6 litre petrol dual cab ute DX 5 speed manual |
| Mazda Bravo | 4WD 2.6 litre petrol dual cab ute SDX 5 speed manual |

| Make | Description |
|--------------|--|
| Mazda Bravo | 4WD 2.5 litre diesel turbo dual cab ute DX 5 speed manual |
| Mazda Bravo | 4WD 2.5 litre diesel turbo dual cab ute SDX 5 speed manual |
| Toyota Hilux | 4x2 Standard petrol dual cab ute |
| Toyota Hilux | 4x2 Standard diesel dual cab ute |
| Toyota Hilux | 4WD Standard petrol double cab ute |
| Toyota Hilux | 4WD SR5 petrol dual cab ute |
| Toyota Hilux | 4WD Standard diesel double cab ute |
| Toyota Hilux | 4WD SR5 diesel double cab ute |
| Ford Courier | 4x2 Crew cab chassis 2.6 litre petrol GL manual |
| Ford Courier | 4x2 Crew cab pickup 2.6 litre petrol GL manual |
| Ford Courier | 4x2 Crew cab pickup 2.6 litre petrol GL auto |
| Ford Courier | 4x2 Crew cab pickup 2.6 litre petrol XL manual |
| Ford Courier | 4x2 Crew cab pickup 2.6 litre petrol XL auto |
| Ford Courier | 4x2 Crew cab pickup turbo diesel GL manual |
| Ford Courier | 4WD Crew cab chassis 2.6 litre petrol GL |
| Ford Courier | 4WD Crew Cab Pickup 2.6 litre petrol GL |
| Ford Courier | 4WD Crew Cab Chassis turbo diesel GL |
| Ford Courier | 4WD Crew Cab Pickup turbo diesel GL |
| Ford Courier | 4WD Crew Cab Pickup turbo diesel XL |

Single cab Utes

Eligible for Exemption

| Make | Description |
|-----------------------|---|
| Nissan Navara | 4x2 2.4 litre Petrol Single Cab/Chassis STD |
| Nissan Navara | 4x2 2.4 litre Petrol Single Cab/Chassis DX |
| Nissan Navara | 4x2 2.7 litre Diesel Single Cab/Chassis DX |
| Nissan Navara | 4x4 2.4 litre Petrol Single Cab/Chassis DX |
| Nissan Navara | 4x4 3.2 litre Diesel Single Cab/Chassis STD |
| Nissan Navara | 4x4 3.2 litre Diesel Single Cab/Chassis DX |
| Mitsubishi Triton | Cab Chassis 5 speed manual |
| Mitsubishi Triton | Cab Chassis 4 speed auto GLX |
| Mitsubishi Triton | Cab Chassis 5 speed manual Diesel |
| Mitsubishi Triton | 2WD Club Cab GLX 5 speed manual |
| Mitsubishi Triton | 2WD Club Cab GLX 4 speed auto |
| Mitsubishi Triton | Cab Chassis GLX 5 speed manual |
| Mitsubishi Triton | Cab Chassis GLX 5 speed manual Diesel |
| Mitsubishi Triton | Club Cab GLX 5 speed manual |
| Holden Ute Series III | Ecotec V6 |
| Holden Ute Series III | 179kw* V8 |

| Make | Description |
|-----------------|--|
| Holden Rodeo V6 | 4x2 3.2 litre Petrol s/cab chassis LX 5 speed manual |
| Holden Rodeo V6 | 4x2 3.2 litre Petrol s/cab chassis LX 5 speed manual with L/S Diff |
| Holden Rodeo V6 | 4x2 3.2 litre Petrol s/cab chassis LX 4 speed auto |
| Holden Rodeo V6 | 4x2 3.2 litre Petrol s/cab chassis LX 4 speed auto with L/S Diff |
| Holden Rodeo V6 | 4WD 3.2 litre Petrol s/cab chassis LX 5 speed manual L/S Diff |
| Holden Rodeo | 4WD 2.6 litre petrol space cab LS 5 speed man L/S Diff |
| Holden Rodeo | 4WD 2.8 litre diesel s/cab DX 5 speed manual L/S Diff |
| Holden Rodeo | 4WD 2.8 litre diesel s/cab LX 5 speed manual L/S Diff |
| Holden Rodeo | 4WD 2.8 litre diesel space cab LX 5 speed manual L/S Diff |
| Holden Rodeo | 4x2 2.2 litre single cab chassis DX 5 speed manual |
| Holden Rodeo | 4x2 2.2 litre single cab chassis DX 5 speed manual power steer |
| Holden Rodeo | 4x2 2.2 litre single cab pickup DX 5 speed manual power steer |
| Mazda Bravo | 4x2 2.6 litre petrol single cab chassis DX 5 speed manual |
| Mazda Bravo | 4x2 2.6 litre petrol single cab ute DX 5 speed manual |
| Mazda Bravo | 4x2 2.6 litre petrol cab plus ute DX 5 speed manual |
| Mazda Bravo | 4x2 2.5 litre diesel turbo single cab chassis DX 5 speed man |
| Mazda Bravo | 4WD 2.6 litre petrol single cab chassis DX 5 speed man |
| Mazda Bravo | 4WD 2.6 litre petrol cab plus cab chassis DX 5 speed man |
| Mazda Bravo | 4WD 2.6 litre petrol cab plus ute DX 5 speed man |
| Mazda Bravo | 4WD 2.5 litre diesel turbo single cab chassis DX 5 speed man |
| Mazda Bravo | 4WD 2.5 litre diesel turbo cab plus cab chassis DX 5 speed man |
| Toyota Hilux | 4x2 Workmate petrol single cab ute |
| Toyota Hilux | 4x2 Workmate petrol single cab chassis |
| Toyota Hilux | 4x2 Standard petrol single cab ute |
| Toyota Hilux | 4x2 Standard petrol cab chassis |
| Toyota Hilux | 4x2 Standard diesel single cab ute |
| Toyota Hilux | 4x2 Standard diesel cab chassis |
| Toyota Hilux | 4x2 Xtra petrol ute |
| Toyota Hilux | 4WD Standard petrol single cab ute |
| Toyota Hilux | 4WD Standard petrol cab chassis |
| Toyota Hilux | 4WD Xtra standard petrol ute |
| Toyota Hilux | 4WD Standard diesel single cab ute |

| Make | Description |
|--------------|---|
| Toyota Hilux | 4WD Standard diesel cab chassis |
| Toyota Hilux | 4WD Xtra standard diesel ute |
| Toyota Hilux | 4WD Xtra standard diesel cab chassis |
| Ford Courier | 4x2 Single chassis 2.6 litre petrol GL manual |
| Ford Courier | 4x2 Single chassis 2.6 litre petrol GL auto |
| Ford Courier | 4x2 Single Pickup 2.6 litre petrol GL manual |
| Ford Courier | 4x2 Single chassis turbo diesel GL manual |
| Ford Courier | 4WD Single chassis 2.6 litre petrol GL |
| Ford Courier | 4WD Super Pickup 2.6 litre petrol XL |
| Ford Courier | 4WD Single chassis turbo diesel GL |
| Ford Courier | 4WD Super Chassis turbo diesel XL |
| Ford Courier | 4WD Super Pickup turbo diesel XL |

Four Wheel Drives and Vans

Eligible for Exemption

| Make | Description |
|------------------------|-----------------------------------|
| Mitsubishi Express | SWB Petrol Manual |
| Mitsubishi Express | Window Van |
| Mitsubishi Express | SWB Petrol Auto |
| Mitsubishi Express | MWB Petrol Auto |
| Mitsubishi Express | 4WD Manual |
| Mitsubishi Express | MWB Diesel Manual |
| Mitsubishi Express | MWB 'Walkthru' Manual |
| Mitsubishi Express | MWB 'Walkthru' Auto |
| Toyota Townace SBV | 4 Door 2 seater Semi Bonneted Van |
| Toyota Hiace SBV | 2 seater Semi Bonneted Blind Van |
| Holden Combo | Panel Van, 2 seater |
| Volkswagen Transporter | 2.0L SWB |
| Volkswagen Transporter | 2.5L SWB |
| Volkswagen Transporter | 2.5L LWB |
| Volkswagen Transporter | 2.5L SWB Single Cab Chassis |
| Volkswagen Transporter | 2.5L LWB Double Cab Chassis |
| Toyota Dyna | Double Cab Pickup |
| Toyota Landcruiser | Troop Carrier |
| Ford Econovan | 4m Van |
| Ford Econovan | 4.4m Van |
| Ford Econovan | 4.7m Cab Chassis |
| Ford Transit | SWB Van |
| Ford Transit | LWB Van |

| Make | Description |
|--------------|--------------------|
| Ford Transit | Chassis Cab |

Four Wheel Drives and Vans

Ineligible for Exemption

| Make | Description |
|--------------------------|----------------------------------|
| Mitsubishi Pajero | SWB GLS Petrol Manual |
| Mitsubishi Pajero | SWB GLS Petrol Automatic |
| Mitsubishi Pajero | SWB GL Petrol Manual |
| Mitsubishi Pajero | SWB GL Diesel Manual |
| Mitsubishi Pajero | SWB GLX Diesel Manual |
| Mitsubishi Pajero | LWB Escape Petrol Manual |
| Mitsubishi Pajero | LWB Escape Petrol Automatic |
| Mitsubishi Pajero | LWB GLS Petrol Manual |
| Mitsubishi Pajero | LWB GLS Petrol Automatic |
| Mitsubishi Pajero | LWB GLS Diesel Manual |
| Mitsubishi Pajero | LWB Exceed Petrol Manual |
| Mitsubishi Pajero | LWB Exceed Petrol Automatic |
| Mitsubishi Challenger | Manual |
| Mitsubishi Challenger | Auto |
| Kia Sportage | Petrol 5 Speed Manual |
| Nissan Pathfinder | Standard |
| Nissan Pathfinder | Ti |
| Nissan Patrol | DX 2.8 Litre turbo diesel manual |
| Nissan Patrol | ST 2.8 litre turbo diesel manual |
| Nissan Patrol | DX 4.2 litre diesel manual |
| Nissan Patrol | ST 4.2 litre turbo diesel manual |
| Nissan Patrol | St 4.5 litre petrol manual |
| Nissan Patrol | ST 4.5 litre petrol automatic |
| Nissan Patrol | Ti 4.5 litre petrol automatic |
| Toyota Prado RV | RV RZJ95R-GKMNKQ |
| Toyota Prado RV6 | RZJ95R-GKPNKQ |
| Toyota Prado RV6 | VZJ95R-GKMNKQ |
| Toyota Prado RV6 | VZJ95R-GKPNKQ |
| Toyota Prado GXL | VZJ95R-GKMNKQ |
| Toyota Prado GXL | VZJ95R-GKPNKQ |
| Toyota Prado (Grande) | VZJ95R-GKPEKQ |
| Toyota Landcruiser Snowy | Petrol Manual |
| Toyota Landcruiser Snowy | Petrol Auto |

| Make | Description |
|--------------------------|-----------------------|
| Toyota Landcruiser Snowy | Diesel Manual |
| Toyota Landcruiser Snowy | Diesel Auto |
| Holden Jackaroo | Base Manual 8DQ35-261 |
| Holden Jackaroo | SE Diesel 8DS35661 |
| Holden Jackaroo | Manual 8DQ35-251 |
| Holden Jackaroo | Auto 8DQ35-252 |
| Holden Jackaroo SE | Manual 8DS35-651 |
| Holden Jackaroo SE | Auto 8DS35-652 |
| Holden Monteray | Auto 8DT35-952 |
| Jeep Cherokee | Sport |
| Jeep Cherokee | Turbo Diesel |
| Jeep Grand Cherokee | Laredo |
| Jeep Grand Cherokee | Limited |
| Ford Explorer XL | Auto |
| Ford Explorer XL | Manual |
| Ford Explorer XLT | Auto |
| Ford Explorer Limited | Auto |
| Ford Explorer Limited | Manual |
| Toyota Spacia | Manual |
| Toyota Spacia | Automatic |
| Mazda MPV | |
| Mitsubishi Starwagon | Satellite Manual |
| Mitsubishi Starwagon | Satellite Auto |
| Mitsubishi Starwagon | GL Manual |
| Mitsubishi Starwagon | GL Automatic |
| Mitsubishi Starwagon | GLX Automatic |
| Toyota Tarago | GLI TCR10R-RRMDKQ |
| Toyota Tarago | GLI TCR10R-RRSDKQ |
| Toyota Tarago | GLX TCR11R-RRSGKQ |
| Toyota Tarago | Ultima TCR11R-RRSGKQ |
| Chrysler Voyager | Auto |
| Chrysler Grand Voyager | Auto |
| Volkswagen Caravelle | 8 seater van |