


MT 2024A2 - Fringe benefits tax: dual cab vehicles eligibility for exemption where private use is limited to certain work-related travel

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Notice of Addendum

Miscellaneous Taxation Ruling

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

This Addendum amends MT 2024 to clarify those vehicles which would be eligible for exemption where private use is limited to certain work related travel.

Note: The addendum to Miscellaneous Taxation Ruling MT 2024 that was issued 19 January 2000 is still relevant for employers who may be providing employees with vehicles as listed in that document. Point 8 in that Addendum must therefore be read in conjunction with the additional vehicles as outlined in this Addendum.

At Appendix

Delete the attachment for both eligible and ineligible vehicles. In addition to changes made under the Point 8 of the earlier Addendum, replace with the following list that is 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 |

MT 2024

| Make | Description |
|----------------------------------|--|
| 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 |
| 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 |

| Make | Description |
|-------------------|---|
| 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 |
| 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 |

MT 2024

| Make | Description |
|--------------|---|
| 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 |

| Make | Description |
|-----------------|---|
| 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 |
| 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 |

MT 2024

| Make | Description |
|------------------------|---|
| 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 |

| Make | Description |
|-------------------|---|
| Holden Rodeo | LX 4x2 Petrol Space cab manual |
| 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 |

MT 2024

| Make | Description |
|---------------|--|
| 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 |
| 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 |
| 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 |

MT 2024

| Make | Description |
|------------------------|--|
| 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 |
| 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 |

| Make | Description |
|--------------------------|--|
| 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 |
| 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 |

MT 2024

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ATO references

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