

Motor vehicles exempt from FBT

As a general rule, an employer must pay FBT on any motor vehicle they provide to an employee, or their associate, for their private use. However, the Fringe Benefits Tax Assessment Act (FBTAA) provides for two possible exemptions from FBT for certain vehicles.

Firstly, sub-sections 8(2) and 47(6) of the FBTAA provide that FBT will not arise where the private use by employees of certain vehicles is limited to 'work-related travel'. This is defined in sub-section 136(1) to be travel between the employee's residence and place of employment or other place at which employment duties are performed, and travel that is incidental to travel in the course of performing their employment duties.

Vehicles which qualify for this exemption are those vehicles which are not classified as a car. A car is defined in sub-section 136(1) to be:

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

Secondly, a vehicle may qualify for exemption even though it is a car as defined (above), if 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.

MT 2024, as modified by an addendum current as at 1 June 2005, sets out those dual cab vehicles, single cab utes, four wheel drives and vans which are eligible for exemption. It also includes those four wheel drives and vans which are not eligible for an FBT exemption, and these are summarised on the following pages. Note that crew cab vehicles will be capable of qualifying for the work-related exemption only if either of the following tests is satisfied (MT 2021):

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

Note: Because an exemption applies by virtue of the type of vehicle and its use, if the vehicle is used for private purposes in addition to the usage permitted as 'work related travel' above, then FBT applies. Similarly, if the vehicle is made available for private use and is not used for work related travel (see above), then FBT applies.

The following listing is from the ATO MT 2024 and is correct at 1 June 2005

<i>Dual Cabs Eligible for Exemption</i>	
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
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 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 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
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

<i>Single Cab Utes Eligible for exemption</i>	
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
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
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 Chassis DX 5-speed manual 2 and 3 seater
Mazda Bravo	2WD 2.6 litre petrol Single 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 Chassis DX 5-speed manual 2 and 3 seater
Mazda Bravo	4WD 2.5 litre turbo diesel Single 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
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

<i>Four Wheel Drives and Vans Eligible for Exemption</i>	
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
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	3.2 Litre SWB (V6 Petrol 173kW) Std Roof

Transporter	
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

<i>Four Wheel Drives and Vans Ineligible for Exemption</i>	
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
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	8 Seater People Mover

Caravelle	
Volkswagen Kombi	9 Seater People Mover
Volkswagen Multivan	7 Seater People Mover