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## Eligible vehicles

In preparing your FBT return for the FBT year ended 31 March 2017, you can continue to use the lists of eligible and ineligible vehicles or the principles-based approach.

The eligible and ineligible vehicles lists will be removed from this website after 21 May 2017. You can use the lists to prepare your 2017 FBT return, but for years following you will need to assess whether the vehicles held meet the private use exemption criteria based on the guidance provided on the principles-based approach in Table 2 below.

**Table 2: Eligible vehicles – principles-based approach**

Vehicle type	Requirements	More information
Taxi	Taxis qualify for the work-related use exemption if they are owned or leased and designed to carry a load of less than one tonne and fewer than nine passengers.	See subsection 8(2) and 47(6) <i>Fringe Benefits Tax Assessment Act 1986</i> .
Panel van – solid rigid-bodied, non-articulated car, smaller than a truck, without rear side windows	Panel vans qualify for the work-related use exemption.	See subsection 8(2) and 47(6) <i>Fringe Benefits Tax Assessment Act 1986</i> .
Single cab ute	Single cab utility trucks qualify for the exemption.	See subsection 8(2) and 47(6) <i>Fringe Benefits Tax Assessment Act 1986</i> .
Dual cab ute – different from conventional goods vehicles with extra seats behind the driver and front passenger. They also share a common chassis which can fit a single or dual passenger cab and alternate tray section	Dual cabs qualify for the work-related use exemption only if they are not designed for the principal purpose of carrying passengers.	For an explanation on how to work out if a dual cab is eligible for the exemption, refer to <a href="#">MT 2024 (/law/view/document?Docid=MTR/MT2024/NAT/ATO/00001&amp;PiT=99991231235958)</a> <i>Fringe benefits tax: dual cab vehicles eligibility for exemption where private use is limited to certain work-related travel</i> .

<p>Four-wheel drive vehicle (other than utilities and dual cabs)</p>	<p>Four-wheel drive vehicles qualify for the work-related use exemption if they are:</p> <ul style="list-style-type: none"> <li>• designed to carry a load of one tonne or more, or</li> <li>• designed to carry more than eight passengers, or</li> <li>• not designed for the principal purpose of carrying passengers.</li> </ul>	<p>See TD 94/19 (<a href="/law/view/document?docid=TXD/TD9419/NAT/ATO/00001">/law/view/document?docid=TXD/TD9419/NAT/ATO/00001</a>) for examples of factors to consider when deciding whether a four-wheel drive vehicle (other than a utility or dual cab) is designed for the principal purpose of carrying passengers. These factors include:</p> <ul style="list-style-type: none"> <li>• the appearance and presentation of the vehicle</li> <li>• any relevant promotional literature</li> <li>• the emphasis evident in marketing</li> <li>• the vehicle's specification</li> <li>• load carrying capacity</li> <li>• passenger carrying capacity.</li> </ul>
<p>Modified vehicle</p>	<p>Modified vehicles qualify for the work-related use exemption if, for the <b>entire</b> FBT year when the car is provided, a modification or alteration permanently affects the inherent design of the vehicle (eg: hearses).</p>	<p>See MT 2033 (<a href="/law/view/document?locid='FOI/1209153P'&amp;PiT=19940127000001">/law/view/document?locid='FOI/1209153P'&amp;PiT=19940127000001</a>) <i>Fringe benefits tax: application of subsection 8(2) exemption to modified cars.</i></p>
<p>Other road vehicle</p>	<p>Other road vehicles qualify for the work-related used exemption if they are designed to carry:</p> <ul style="list-style-type: none"> <li>• a load of one tonne or more, or</li> <li>• more than eight passengers.</li> </ul>	<p>See subsection 8(2) and 47(6) <i>Fringe Benefits Tax Assessment Act 1986.</i></p>

**See also:**

- [Car fringe benefits \(/law/view/document?DocID=SAV/FBTGEMP/00008&PiT=99991231235958/\)](/law/view/document?DocID=SAV/FBTGEMP/00008&PiT=99991231235958/)
- [Residual fringe benefits \(/law/view/document?DocID=SAV/FBTGEMP/00019&PiT=99991231235958/\)](/law/view/document?DocID=SAV/FBTGEMP/00019&PiT=99991231235958/)

Last modified: 06 Sep 2017

QC 21311

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Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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