



## EXEMPT MOTOR VEHICLE DECLARATION

**2026 FBT Year**

I declare that the following motor vehicle meets the criteria for an exempt vehicle and was used predominately for work related use, and that the private use was limited to home-to-work travel and private use met the criteria for minor, infrequent and irregular as per the following definition:

### **What is Minor, Infrequent and Irregular**

For travel between home and work, an employee cannot add more than 2 kilometres to the ordinary length of the trip.

For journeys taken for a wholly private purposes (other than travel between home and place of work), the employee does not use the vehicle to travel a) more than 1,000km in total for the FBT year and b) on a return journey that exceeds 200km.

**Make and model of car:** \_\_\_\_\_

**Car registration:** \_\_\_\_\_

Pursuant to S.8(2) of the Fringe Benefits Assessment Act 1986, the benefits provided with this motor vehicle are exempt from Fringe Benefits Tax for the year ended 31 March 2026.

**Name of employee:** \_\_\_\_\_

**Signature as a true and correct record:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Name of employer:** \_\_\_\_\_

**NOTE: A separate opening and closing odometer form must be completed for this declaration to be valid.**

### **Vehicle eligibility criteria:**

#### **Is the vehicle eligible to be exempt?**

You must satisfy Condition 1 and Condition 2 to be exempt.

#### **Condition 1: Vehicle Type**

The Vehicle must be of a type eligible for exemption. It is eligible if it is:

- A Utility, Panel Van or Taxi, designed to carry less than one tonne; or
- Is any other road vehicle designed to carry a load less than one tonne, and is not designed principally to carry passengers

#### **Condition 2: Private Use**

The private use of the eligible vehicle must be limited to:

- Travel between home and work;
- Travel incidental in the course of performing employment related duties; and
- Non work related use that is minor, infrequent and irregular