

# Employee Declaration Notice of Exempt Vehicle Benefits

Name of Owner:

Make and Model:

Registration:

I, \_\_\_\_\_, declare that the above vehicle is a taxi / panel van / utility or commercial vehicle that is not designed principally to carry passengers, and there was **no** private use of the vehicle during the period 1 April 2020 to 31 March 2021 other than work related travel and other private use that was minor, infrequent and irregular.

Signed (employee): \_\_\_\_\_

Dated: 31/03/2021

## NOTE:

- 1) Dual cabs only qualify for the work related use exemption if they are:
  - designed to carry a load of less than one tonne and not mainly to carry passengers (the Tax Office maintains a list of eligible vehicle types); OR
  - designed to carry a load of one tonne or more, or more than 8 passengers.
- 2) The exemption is not available if the vehicle was not used wholly and exclusively for income producing purposes and private travel that is minor infrequent and irregular (e.g. it would be difficult to claim the exemption if your utility was the only car available to you).
- 3) Tax office guidance on allowed private travel is
  - a) Travel between home and place of work and any diversion adds no more than 2 kilometres to the ordinary length of the trip
  - b) If a journey is undertaken for a wholly private purpose (other than travel between home and place of work) the employee does not use the vehicle to travel
    - a. More than 1000 Kilometres in total for the year 1 April, 2020 to 31 March 2021 and
    - b. A return journey for a wholly private purpose is less than 200 kilometres.