

# + Zero Emission Vehicle Rebate Scheme Guidelines

## 1. About the Zero Emission Vehicle Rebate Scheme

- 1.1 As part of [Queensland's Zero Emission Vehicle Strategy 2022-2032](#), the Queensland Government's Zero Emission Vehicle (ZEV) rebate is intended to reduce the upfront purchase price of a new eligible ZEV and make ZEVs more affordable for all Queenslanders. The ZEV rebate targets light passenger and light commercial vehicles as the largest contributor of greenhouse gas emissions within the transport sector. The upfront purchase price of ZEVs is a significant barrier to many Queenslanders who wish to transition to or purchase a ZEV as their next vehicle.

The rebate aims to encourage both individuals and businesses to purchase ZEVs instead of internal combustion engine (ICE) vehicles, making entry level ZEVs more affordable.

## 2. Amount of assistance

- 2.1 The rebate amount available is:

(a) \$3,000 per eligible ZEV for:

- i. households with a total *taxable income* greater than \$180,000 per annum; or
- ii. Queensland Businesses.

(b) \$6,000 per eligible ZEV for:

- i. households with a total *taxable income* equal to or less than \$180,000 per annum

(c) \$3,000 in the form of an *adjustment rebate payment* per eligible ZEV for:

- i. applicants who have already received an *initial ZEV rebate* under this scheme; and
- ii. whose household has a total *taxable income* equal to or less than \$180,000 per annum.

- 2.2 Each *Individual* may only receive one rebate under the ZEV Rebate Scheme.

- 2.3 Where an *Individual* has a *spouse*, the individual's *spouse* is also entitled to receive one rebate (of up to \$6,000) per eligible ZEV, subject to compliance with the relevant rebate criteria.

- 2.4 *Queensland Businesses* may receive up to five rebates per financial year. A *Queensland Business* is only eligible for a maximum \$3,000 rebate per vehicle. Applicants who purchase or finance an eligible ZEV under an active Australian Business Number will be assessed as a business.

- 2.5 The Queensland Government has committed \$45 million under the ZEV Rebate Scheme, which will be offered until available funds are exhausted.

### 3. Eligibility criteria

3.1 To be eligible for a \$3,000 rebate you must:

- (a) have purchased an eligible ZEV up to a *dutiable value* of \$68,000 (including GST) on or after 21 April 2023; and
  - i. have a total household *taxable income* greater than \$180,000 per annum; or
  - ii. be a Queensland business; or
- (b) have purchased an eligible ZEV up to the *original dutiable value* of \$58,000 (including GST) between 16 March 2022 and 20 April 2023; and
  - i. have a total household taxable income greater than \$180,000 per annum; or
  - ii. be a Queensland business.

3.2 To be eligible for a \$6,000 rebate you must meet one of the following:

- (a) purchased an eligible ZEV up to the dutiable value of \$68,000 (including GST) on or after 21 April 2023 and have a total household taxable income equal to or less than \$180,000 per annum; or
- (b) purchased an eligible ZEV up to the dutiable value of \$58,000 (including GST) between 16 March 2022 and 20 April 2023 and have a total household taxable income equal to or less than \$180,000 per annum.

3.3 To be eligible for an adjustment rebate payment of \$3,000 you must:

- (a) have purchased an eligible ZEV up to the *original dutiable value* of \$58,000 (including GST) on or after 16 March 2022;
- (b) have already received an *initial ZEV rebate* of \$3,000 under this scheme; and
- (c) have a total household *taxable income* equal to or less than \$180,000 per annum.

3.4 Applicants must also be a Queensland resident. This may be evidenced by a valid Queensland driver licence, or another form of evidence listed in section 5.2, to prove residency in Queensland.

3.5 Licensed Motor Vehicle Dealers, Government entities (including but not limited to local councils), and Fleet Management Organisations are not eligible to receive a ZEV rebate.

### 4. Zero Emission Vehicle (ZEV) Eligibility

4.1 For a ZEV to be considered eligible for a rebate, the ZEV must be a *full battery electric vehicle* (BEV), and either:

- (a) be a new vehicle, which is being registered for the first time and;
  - i. have a *dutiable value* up to \$58,000 (including GST) and be purchased in Queensland, from a relevant licensed motor vehicle dealer between 16 March 2022 and 20 April 2023, and registered with the Department of Transport and Main Roads; or
  - ii. have a *dutiable value* up to \$68,000 (including GST) and be purchased in Queensland, from a relevant licensed motor vehicle dealer on or after 21 April 2023, and registered with the Department of Transport and Main Roads.
- (b) have previously received an *initial ZEV rebate* of \$3,000 under this scheme.

4.2 The following vehicles are **not** eligible for the ZEV rebate:

- (a) Internal combustion engine (ICE) vehicles
- (b) Hybrid and plug-in hybrid electric vehicles (PHEVs)
- (c) Second-hand vehicles
- (d) Dealer / demonstrator models
- (e) A retro-fitted ZEV and other vehicle conversion kits (including any other alternative fuel source)
- (f) Heavy vehicles over 4.5t (including, but not limited to trucks and buses)
- (g) E-mobility devices (including, but not limited to electric/motorised wheelchairs, electric scooters, mobility scooters and electric bikes)
- (h) Electric motorbikes, trikes and mopeds
- (i) Electric boats or marine vessels
- (j) ZEVs purchased at a cost greater than the original dutiable value (\$58,000 including GST) but less than the revised Dutiable Value (\$68,000 including GST) between 16 March 2022 and 20 April 2023
- (k) ZEVs purchased at a cost of more than the dutiable value (\$68,000 including GST) on or after 21 April 2023
- (l) ZEVs that are managed or leased through a Lease or a Fleet Management Organisation
- (m) ZEVs that have previously received a rebate, grant or subsidy in other Australian states or territories.

## 5. How to apply

5.1 To apply for a rebate under this scheme, complete and submit your application and supporting information via the QRIDA online portal: <https://applyonline.qrida.qld.gov.au/>

5.2 Rebate applications must be submitted to QRIDA accompanied by:

- (a) evidence of the applicant's Queensland residential (or business) address (e.g., QLD driver licence, residential tenancy agreement, utility, or electricity bill) aligned to registration information;
- (b) tax invoice(s) and contract of sale displaying both the final payment and the date the ZEV was purchased;
- (c) evidence of payment for the tax invoice(s) i.e. an *official receipt(s)* from the provider or a copy of the applicant's bank transfer(s) or bank statement(s);
- (d) identification documents as required in the application form;
- (e) vehicle information as required in the application form;
- (f) any additional documents stated in the application form.

5.3 In addition to the above, applicants seeking an *adjustment rebate payment* or the higher \$6,000 rebate must provide:

- (a) evidence of the household income which includes the applicant's, and where applicable the applicant's spouse's, taxable income which may include:

- i. a copy of a notice of assessment (NOA) from one of the two most recent financial years (at the time of application) obtained from the Australian Taxation Office (ATO).
  - ii. any other documents reasonably requested by QRIDA.
- 5.4 For applicants seeking an *adjustment rebate payment* or the higher \$6,000 rebate, where a NOA has not been provided, applicants will be asked to make a declaration through the portal application which states that:
  - (a) the applicant was able to lodge and has lodged a Return not Necessary (RNN) with the ATO; or
  - (b) the applicant is receiving a Government Pension/Benefit or is a self-funded retiree status.
- 5.5 Applicants who are not the registered owner of the EV, must provide at least one (which best applies) of the following documents to establish evidence of principal home address (in Queensland) as an owner, tenant, boarder or with family:
  - (a) recent bank statement showing name and address;
  - (b) rental agreement; or
  - (c) local government rates notice.
- 5.6 Applicants should make their own enquiries before deciding whether the supplier or vehicle chosen is suitable for their needs. Applicants retain sole responsibility for their actions and decisions (regardless of whether they are based on options or suggestions provided by the supplier or service provider). Furthermore, applicants will not bring any claim or action against the Queensland Rural and Industry Development Authority should the ZEV not meet their expectations.

## **6. How applications will be assessed and decided**

- 6.1 Upon receiving applications, QRIDA will acknowledge receipt by email and advise if any further information is required to commence assessment of the application.
- 6.2 QRIDA will assess applications in order of receipt. Incomplete applications will not be assessed until all required information is received.
- 6.3 Approved rebate amounts will be deposited to your nominated bank account usually within 10 business days.

## **7. Conflict of Interest**

- 7.1 A conflict of interest may arise due to a business dealing with QRIDA, if your private interests conflict with your obligations under the agreement. Conflicts of interest could affect the awarding or performance of your agreement. A conflict of interest can be:
  - real (or actual);
  - apparent (or perceived); or
  - potential.
- 7.2 We will ask you to declare, as part of your application, any business dealings that may be considered an actual, perceived or potential conflict of interest or that, to the best of your knowledge, there is no conflict of interest. If you later identify that there is an actual, apparent, or potential conflict of interest or that one might arise in relation to your agreement, you must inform us in writing immediately.

## 8. Fraudulent applications

- 8.1 QRIDA takes fraud and corruption seriously. Suspected fraud will be assessed and investigated, which may require involvement of external parties such as Queensland Police Service (QPS) or Crime and Corruption Commission (CCC).
- 8.2 In submitting an online application to QRIDA, you acknowledge the information provided in the application form is true and accurate.
- 8.3 The provision of false and misleading information and documents is an offence and penalties may be applied under the *Rural and Regional Adjustment Act 1994*.
- 8.4 QRIDA responds to fraud by:
  - (a) inquiries and review of applications and funding that are suspicious.
  - (b) referral to law enforcement agencies such as QPS or CCC of suspected fraud
  - (c) pursue the recovery of funds provided under a fraudulent application.

## 9. Privacy

- 9.1 QRIDA's Privacy Policy, available at: [www.qrida.qld.gov.au/privacy](http://www.qrida.qld.gov.au/privacy), sets out general information on how QRIDA collects uses, and discloses individuals' personal information.
- 9.2 The application portal for this scheme contains specific information on how personal information will be collected, used and disclosed.

## 10. More information

- 10.1 If you would like more information on the Zero Emission Vehicle Rebate Scheme, we are happy to answer any questions you may have. We can be contacted on **Freecall 1800 623 946** or email [contact\\_us@qrida.qld.gov.au](mailto:contact_us@qrida.qld.gov.au).
- 10.2 Queensland Rural and Industry Development Authority's Privacy Policy, available at: [www.qrida.qld.gov.au/privacy](http://www.qrida.qld.gov.au/privacy), sets out general information on how the Queensland Rural and Industry Development Authority collects, uses, and discloses individuals' personal information.

## 11. Definitions

**Adjustment rebate payment** refers to an additional rebate amount that may be available to eligible applicants who validly received an *initial ZEV Rebate* under this scheme from 16 March 2022 to 20 April 2023.

**Battery electric vehicles (BEVs)** are a mature technology and use stored energy from the electricity grid to drive an electric motor supplied from an on-board battery. BEVs produce no direct tailpipe greenhouse gas emissions. A BEV is a fully zero emission vehicle when powered by renewable energy. A BEV is one type of ZEV.

**Dutiable value** means the purchase price of the ZEV, including all accessories and options added to the vehicle and any other charges or fees levied by the dealer on the purchaser. [Dealer delivery charges, registration fees](#) and [vehicle registration duty](#) are not included as part of the purchase price considerations.

*N.B. Version 1 of the Queensland Zero Emission Rebate Scheme included all dealer delivery charges in the definition of dutiable value. This inclusion has now been removed. If this change impacts your eligibility under the scheme, you are encouraged to reapply at: <https://applyonline.qrida.qld.gov.au/>*

**Fuel cell electric vehicles (FCEVs)** are an emerging market technology that convert hydrogen to electricity to power an electric motor. FCEVs produce no direct tailpipe greenhouse gas emissions. A FCEV is a ZEV when fully powered by renewable energy.

**Household** means an individual or, if the individual has a spouse, an individual and the individual's spouse.

**Initial ZEV rebate** means a rebate amount granted before 30 June 2023 under the preliminary ZEV Rebate Scheme measures that commenced for eligible vehicles from 16 March 2022.

**Internal combustion engine (ICE)** are not zero emission vehicles. ICE vehicles refer to conventional petrol or diesel (fossil fuel) vehicles. These vehicles are powered by an internal combustion engine and produce tailpipe emissions. All ICE vehicles are ineligible for the ZEV Rebate Scheme.

**Official receipt** means a receipt which includes the name, address, ABN (if applicable) of the entity that issued the receipt.

**Plug-in hybrid electric vehicles (PHEVs)** are not zero emission vehicles. They are a mature technology and can use electricity and/or another fuel source (like petrol). All PHEVs are ineligible for the ZEV Rebate Scheme.

**Queensland Business** means a business (sole-trader, partnership, private or public company, trust or incorporated not for profit organisation) operating in Queensland under an active Australian Business Number (ABN).

**Relevant Licensed Motor Vehicle Dealer** means a person who holds a motor dealer license under the *Motor Dealers and Chattel Auctioneers Act 2014*.

**Spouse** means the individual's spouse within the meaning of the *Income Tax Assessment Act 1997 (Cwlth)*.

**Taxable income** means the individual's taxable income within the meaning of the *Income Tax Assessment Act 1997 (Cwlth)* which may be evidenced by a Notice of Assessment (NOA) or other evidence to QRIDA's satisfaction, such as a declaration that the applicant has lodged a Return not Necessary (RNN) with the Australian Taxation Office.

**Zero emission vehicles (ZEVs)** produce no harmful exhaust fumes or emissions from its motor. For the purposes of the ZEV Rebate Scheme and as detailed in the eligibility requirements herein, an eligible ZEV includes a full BEV only, noting other ZEV models (such as fuel cell or hydrogen vehicles) are not readily available in the Queensland market as at the date of original publication of this guideline.