



A New Tax System (Luxury Car Tax) Act 1999

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About this compilation

This compilation

This is a compilation of the *A New Tax System (Luxury Car Tax) Act 1999* that shows the text of the law as amended and in force on 1 January 2020 (the *compilation date*).

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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An Act about a luxury car tax to implement A New Tax System, and for related purposes

Part 1—Preliminary

Division 1—Preliminary

1-1 Short title

This Act may be cited as the *A New Tax System (Luxury Car Tax) Act 1999*.

1-2 Commencement

This Act commences on 1 July 2000.

1-3 States and Territories are bound by the luxury car tax law

The *luxury car tax law binds the Crown in right of each of the States, of the Australian Capital Territory and of the Northern Territory. However, it does not make the Crown liable to be prosecuted for an offence.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Division 2—Overview of the luxury car tax legislation

2-1 What this Act is about

This Act is about the luxury car tax. It is a single stage tax that is imposed on supplies and importations of luxury cars and is in addition to any GST that may be payable. The tax is only calculated on the value of the car that exceeds the luxury car tax threshold.

Note: The luxury car tax is imposed by 3 Acts:

- (a) the *A New Tax System (Luxury Car Tax Imposition—General) Act 1999*; and
- (b) the *A New Tax System (Luxury Car Tax Imposition—Customs) Act 1999*; and
- (c) the *A New Tax System (Luxury Car Tax Imposition—Excise) Act 1999*.

2-5 Luxury car tax (Part 2)

- (1) Part 2 sets out the rules that establish liability for the luxury car tax. The tax applies to both supplies and importations of luxury cars. (Divisions 5 and 7)
- (2) There is a system of quoting which is designed to prevent the tax becoming payable until the car is sold or imported at the retail level. (Division 9)

2-10 Paying the luxury car tax (Part 3)

- (1) Amounts of luxury car tax are included in net amounts under the GST system. This has the effect of incorporating the luxury car tax into the payments and refunds system for the GST. However, assessed luxury car tax on importations is paid with customs duty (where appropriate). (Division 13)

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

- (2) Adjustments to the net amount can arise out of circumstances that occur after the supply or importation of the car. (Division 15)
- (3) Credits can arise for people who are not entitled to an adjustment but who, for example, have paid too much tax. (Division 17)
- (4) Refunds can arise for primary producers and tourism operators in certain circumstances. (Division 18).

2-15 Miscellaneous (Part 4)

Part 4 deals with miscellaneous matters.

2-20 Interpretative provisions (Part 5)

Part 5 contains the Dictionary, which sets out a list of all the terms that are defined in this Act. It also sets out the meanings of some important concepts and rules on how to interpret this Act.

2-25 Administration, collection and recovery provisions in the *Taxation Administration Act 1953*

Parts 3-10, 4-1 and 4-15 in Schedule 1 to the *Taxation Administration Act 1953* contain provisions relating to the administration of the luxury car tax, and to the collection and recovery of amounts of luxury car tax.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Division 3—Identifying defined terms

3-1 When defined terms are identified

- (1) Many of the terms used in this Act are defined.
- (2) Most defined terms in this Act are identified by an asterisk appearing at the start of the term: as in “*luxury car”. The footnote that goes with the asterisk contains a signpost to the Dictionary definitions in section 27-1.

3-5 When terms are *not* identified

- (1) Once a defined term has been identified by an asterisk, later occurrences of the term in the same subsection are *not* usually asterisked.
- (2) Terms are *not* asterisked in the non-operative material contained in this Act.
Note: The non-operative material is described in Division 4.
- (3) The following basic terms used throughout the Act are *not* identified with an asterisk.

Common definitions that are not asterisked

Item	This term:
1	indirect tax zone
2	luxury car tax
3	supply
4	you

3-10 Identifying the defined term in a definition

Within a definition, the defined term is identified by *bold italics*.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Division 4—Non-operative material

4-1 Non-operative material

In addition to the operative provisions themselves, this Act contains other material to help you identify accurately and quickly the provisions that are relevant to you and to help you understand them.

This other material falls into 2 main categories.

4-5 Explanatory sections

One category is the explanatory section in many Divisions. Under the section heading “What this Division is about”, a short explanation of the Division appears in boxed text.

Explanatory sections form part of this Act but are not operative provisions. In interpreting an operative provision, explanatory sections may only be considered for limited purposes. They are set out in section 23-10.

4-10 Other material

The other category consists of material such as notes and examples. These also form part of the Act. They are distinguished by type size from the operative provisions (except for formulas), but are not kept separate from them.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Part 2—Luxury car tax

Division 5—Taxable supplies of luxury cars

5-1 What this Division is about

Luxury car tax is payable on taxable supplies of luxury cars. This Division defines taxable supplies of luxury cars, states who is liable for the luxury car tax, and describes how to work out the amount of luxury car tax on those supplies.

5-5 Liability for luxury car tax

You must pay the luxury car tax payable on any *taxable supply of a luxury car that you make.

5-10 Taxable supplies of luxury cars

- (1) You make a *taxable supply of a luxury car* if:
 - (a) you supply a *luxury car; and
 - (b) the supply is made in the course or furtherance of an *enterprise that you *carry on; and
 - (c) the supply is *connected with the indirect tax zone; and
 - (d) you are *registered, or *required to be registered.
- (2) However, you do not make a *taxable supply of a luxury car* if:
 - (a) the *recipient *quotes for the supply of the car; or
 - (b) the car is *more than 2 years old; or
 - (c) you export the car in circumstances where the export is *GST-free under Subdivision 38-E of the *GST Act.
- (3) A *car is *more than 2 years old* at the time of a supply if:

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

- (a) for a car that has not been *imported—the car was manufactured more than 2 years before the time of the supply; or
- (b) the car was *entered for home consumption more than 2 years before the time of the supply.

5-15 The amount of luxury car tax payable

- (1) The amount of luxury car tax payable on a *taxable supply of a luxury car is as follows:

$$\text{Rate} \times \frac{10}{11} \times \left[\text{*Luxury car tax value} - \text{*Luxury car tax threshold} \right]$$

where:

rate is the rate applicable under:

- (a) the *A New Tax System (Luxury Car Tax Imposition—General) Act 1999*; or
 - (b) the *A New Tax System (Luxury Car Tax Imposition—Customs) Act 1999*; or
 - (c) the *A New Tax System (Luxury Car Tax Imposition—Excise) Act 1999*.
- (2) However, if luxury car tax has already become payable in respect of the car, the amount of luxury car tax payable on a *taxable supply of a luxury car is:
- (a) the amount of luxury car tax on the supply (worked out in accordance with subsection (1)); minus
 - (b) the sum of all luxury car tax that was payable in respect of any previous *importation or supply of the car.

The amount of luxury car tax payable on a taxable supply of a luxury car is zero if the amount in paragraph (a) is less than the amount in paragraph (b).

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Part 2 Luxury car tax

Division 5 Taxable supplies of luxury cars

Section 5-20

- (3) In determining the luxury car tax that was payable in respect of any previous *importation or supply of a *car for the purposes of paragraph (2)(b), take into account *luxury car tax adjustments (if any) other than luxury car tax adjustments made under Subdivision 15-C (bad debts adjustments).

5-20 The luxury car tax value of a car

- (1) In relation to the supply of a *car, the **luxury car tax value** is the *price of the car excluding:
- (a) any luxury car tax for that supply; and
 - (b) any other *Australian tax or *Australian fee or charge, other than *GST and *customs duty;
- payable on the supply.
- (1A) If the supply of the *car is *GST-free (to an extent) because of Subdivision 38-P of the *GST Act, the *luxury car tax value of the car includes an amount equal to the amount of *GST that was not payable because of Subdivision 38-P.

Supply of car to associate etc.

- (2) If:
- (a) the supply of the *car is to an *associate of the supplier, or an employee or *officer of either the supplier or an associate of the supplier; and
 - (b) there is no *consideration for the supply or the consideration is less than the *GST inclusive market value of the car;
- the *luxury car tax value of the car is the GST inclusive market value of the car excluding any luxury car tax payable on the supply.

Additional supplies and modifications for cars

- (3) The *luxury car tax value of a *car includes the *price of all supplies in relation to the car that are made to, or are paid for by,

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

the *recipient of the car, or an *associate of the recipient and that are:

- (a) made before the *end supply of the car; or
 - (b) made under an arrangement made with the supplier of the car, or with an associate of the supplier, at or before the time of the end supply.
- (4) If a supply in relation to the *car is made by an *associate of the *recipient of the car and there is no *consideration for the supply or the consideration is less than the *GST inclusive market value of the car, the *price of the supply is the GST inclusive market value of the supply.

Modifications for disabled people

- (5) The *luxury car tax value of a *car does not include the *price of modifications made to the car solely for the purpose of:
- (a) adapting it for driving by a *disabled person; or
 - (b) adapting it for transporting a disabled person.

Supply of car by lease or hire

- (6) The *luxury car tax value of a *car that is supplied by way of lease or hire is the *GST inclusive market value of the car excluding:
- (a) any luxury car tax payable on the supply; and
 - (b) any other *Australian tax or *Australian fee or charge, other than *GST and *customs duty; and
 - (c) the *price of any modifications referred to in subsection (5).

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Division 7—Taxable importations of luxury cars

7-1 What this Division is about

Luxury car tax is payable on taxable importations of luxury cars. This Division defines taxable importations of luxury cars, states who is liable for the luxury car tax and describes how to work out the amount of luxury car tax on those importations.

7-5 Liability for luxury car tax on taxable importations

You must pay the luxury car tax payable on any *taxable importation of a luxury car that you make.

7-10 Taxable importations of luxury cars

- (1) You make a *taxable importation of a luxury car* if:
- (a) the *luxury car is *imported; and
 - (b) you *enter the car for home consumption.

Note: There is no registration requirement for taxable importations, and the importer need not be carrying on an enterprise.

- (2) The *importation of the car includes any *car parts, accessories or attachments that you import at the same time as the car and that could reasonably be expected to be fitted to the car.
- (3) However, you do not make a *taxable importation of a luxury car* if:
- (a) you *quote for the *importation of the *car; or
 - (b) luxury car tax has already become payable in respect of the car; or
 - (ba) you are *registered at the time of the importation, and the car:

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

- (i) is covered by item 7 in Schedule 4 to the *Customs Tariff; and
 - (ii) is imported by the library, museum, gallery or institution to which it is consigned; and
 - (iii) is imported for the sole purpose of public display; or
 - (c) the car is covered by item 10, 11, 15, 18, 21 or 24 in Schedule 4 to the Customs Tariff; or
 - (d) the importation of the car is a *non-taxable re-importation.
- (4) To avoid doubt, a reference to a car that is covered by an item in Schedule 4 to the Customs Tariff includes a reference to a car to which that item would apply apart from the operation of subsection 18(1) of the *Customs Tariff Act 1995*.

7-15 The amount of luxury car tax

- (1) The amount of luxury car tax payable on a *taxable importation of a luxury car is as follows:

$$\text{Rate} \times \frac{10}{11} \times \left[\text{*Luxury car tax value} - \text{*Luxury car tax threshold} \right]$$

where:

luxury car tax value of the *car is the sum of:

- (a) the customs value (for the purposes of Division 2 of Part VIII of the *Customs Act 1901*) of the car and of any *car parts, accessories or attachments covered by subsection 7-10(2); and
- (b) the amount paid or payable:
 - (i) for the *international transport of the car and any car parts, accessories or attachments covered by subsection 7-10(2) to their *place of consignment in the indirect tax zone; and

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Part 2 Luxury car tax

Division 7 Taxable importations of luxury cars

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- (ii) to insure the car and any car parts, accessories or attachments covered by subsection 7-10(2) for that transport;
to the extent that the amount is not already included under paragraph (a); and
- (c) any *customs duty payable in respect of the *importation of the car and of any car parts, accessories or attachments covered by subsection 7-10(2); and
- (d) any *GST payable in respect of the importation of the car and of any car parts, accessories or attachments covered by subsection 7-10(2); and
- (e) if the *importation of the car is *GST-free (to an extent) because of paragraph 13-10(b) of the *GST Act in conjunction with Subdivision 38-P of that Act—an amount equal to the amount of *GST that was not payable because of paragraph 13-10(b) and Subdivision 38-P.

rate is the rate applicable under:

- (a) the *A New Tax System (Luxury Car Tax Imposition—General) Act 1999*; or
 - (b) the *A New Tax System (Luxury Car Tax Imposition—Customs) Act 1999*; or
 - (c) the *A New Tax System (Luxury Car Tax Imposition—Excise) Act 1999*.
- (2) The Commissioner may, in writing:
- (a) determine the way in which the amount paid or payable for a specified kind of transport or insurance is to be worked out for the purposes of paragraph (b) of the definition of **luxury car tax value** in subsection (1); and
 - (b) in relation to importations of a specified kind or importations to which specified circumstances apply, determine that the amount paid or payable for a specified kind of transport or insurance is taken, for the purposes of that paragraph, to be zero.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

7-20 Meaning of *non-taxable re-importation*

- (1) An *importation of a *car is a ***non-taxable re-importation*** if:
- (a) the car was exported from the indirect tax zone and is returned to the indirect tax zone, without having been subject to any treatment, industrial processing, repair, renovation, alteration or any other process since its export; and
 - (b) the importer:
 - (i) is the manufacturer of the car; or
 - (ii) has previously acquired the car, and the supply by means of which the importer acquired the goods was a *taxable supply of a luxury car; or
 - (iii) has previously imported the car, and the previous importation was a *taxable importation of a luxury car.
- (1A) An *importation of a *car is a ***non-taxable re-importation*** if:
- (a) the car was exported from the indirect tax zone and is returned to the indirect tax zone; and
 - (b) the car has been subject to any treatment, industrial processing, repair, renovation, alteration or any other process since its export; and
 - (c) the ownership of the car has not changed in the period beginning immediately before the car was exported and ending at the time it is returned to the indirect tax zone.
- (2) An importation of a *car is a ***non-taxable re-importation*** if:
- (a) the importer had manufactured, acquired or imported the car before 1 July 2000; and
 - (b) the car was exported from the indirect tax zone before, on or after 1 July 2000; and
 - (c) the car is returned to the indirect tax zone on or after 1 July 2000, without having been subject to any treatment, industrial processing, repair, renovation, alteration or any other process since its export; and

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

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- (d) the ownership of the car when it is returned to the indirect tax zone is the same as its ownership on 1 July 2000.

Note: An importation covered by this section may also be duty-free under item 17 of Schedule 4 to the *Customs Tariff Act 1995*.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Division 9—Quoting

9-1 What this Division is about

In certain circumstances you can quote for a supply or importation of a luxury car and not pay the luxury car tax. This is designed to avoid the luxury car tax becoming payable unless the car is sold or imported at the retail level.

9-5 Quoting

- (1) You are entitled to *quote your *ABN in relation to a supply of a *luxury car or an *importation of a luxury car if, at the time of quoting, you have the intention of using the car for one of the following purposes, and for no other purpose:
 - (a) holding the car as trading stock, other than holding it for hire or lease; or
 - (b) *research and development for the manufacturer of the car; or
 - (c) exporting the car in circumstances where the export is *GST-free under Subdivision 38-E of the *GST Act.
- (2) However, you are not entitled to *quote unless you are *registered.

9-10 Periodic quoting

- (1) You may make a periodic quote under this section for supplies that you intend to receive from a supplier during the period covered by the periodic quote. The period must not exceed 12 months.
- (2) If you make a periodic quote on or before the first day of the period to which the quote relates, you are to be treated as having *quoted your *ABN for all supplies from the supplier during that period, other than supplies in respect of which you have notified the supplier in accordance with subsection (3).

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

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(3) If you are not entitled to *quote for a particular supply from the supplier during the period, you must notify the supplier of that fact at or before the time of the supply. The notification must be in the *approved form.

(4) You commit an offence if you contravene subsection (3).

Penalty: 20 penalty units.

Note 1: Chapter 2 of the *Criminal Code* sets out the general principles of criminal responsibility.

Note 2: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

(5) Section 9-25 applies to a *quote that you are treated as having made under subsection (2) of this section for a particular supply.

9-15 Manner in which quote must be made

(1) A *quote (including a periodic quote) must be in the *approved form.

(2) A *quote is not effective unless it is made at or before the time of the supply or *importation.

9-20 Incorrect quote nevertheless effective for certain purposes

If you *quote in circumstances in which you are not entitled to quote, or the quote is not in the *approved form, the quote is nevertheless effective for the purpose of subsection 5-10(2) or 7-10(3) (whichever is relevant), unless section 9-25 applies.

9-25 Quote not effective for certain purposes if there are grounds for believing it was improperly made

A *quote is not effective, so far as it would have resulted in you not paying luxury car tax, if at the time of the quote the person to whom the quote is made has reasonable grounds for believing that:

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

- (a) you are not entitled to quote in the particular circumstances;
or
- (b) the quote is not made in the *approved form; or
- (c) the quote is false or misleading in a material particular (either because of something stated in the quote or something left out).

9-30 Improper quoting is an offence

You must not, in relation to any supply or *importation of a *luxury car:

- (a) *quote an *ABN:
 - (i) in circumstances in which you are not entitled to quote;
or
 - (ii) in contravention of subsection 9-15(1); or
- (b) in any other way falsely quote an ABN.

Penalty: 20 penalty units.

Note 1: Chapter 2 of the *Criminal Code* sets out the general principles of criminal responsibility.

Note 2: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

Note 3: Section 23 of the *A New Tax System (Australian Business Number) Act 1999* provides penalties for misuse of ABNs.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Part 3—Paying the luxury car tax

Division 13—Paying the luxury car tax

13-1 What this Division is about

Luxury car tax on supplies of luxury cars is added to net amounts under Division 17 of the GST Act. Adjustments in relation to supplies or importations can be made to net amounts. They may increase or decrease net amounts.

Luxury car tax on importations of luxury cars is not incorporated into net amounts but is generally paid with customs duty.

Note: Division 165 (Anti-avoidance) of the GST Act will cover avoidance schemes relating to luxury car tax so far as they affect net amounts, because such schemes affect amounts payable under the GST Act.

Subdivision 13-A—Net amounts and adjustments

13-5 Net amounts increased by amounts of luxury car tax

Your *net amount for a *tax period is increased by the sum of all of the amounts of luxury car tax (if any) that are attributable to that tax period, other than amounts on *taxable importations of luxury cars.

13-10 Adjustments

- (1) If you have any *luxury car tax adjustments that are attributable to a *tax period applying to you, alter your *net amount for the period as follows:
 - (a) add to that net amount for the period the sum of all the *increasing luxury car tax adjustments (if any) that are attributable to the period;

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

- (b) subtract from that net amount the sum of all the *decreasing luxury car tax adjustments (if any) that are attributable to the period.
- (2) A *luxury car tax adjustment must be made within 4 years after the supply or *importation to which the adjustment relates.

13-15 Attribution rules for taxable supplies of luxury cars and luxury car tax adjustments

- (1) The luxury car tax payable by you on a *taxable supply of a luxury car is attributable to the same *tax period, or tax periods, applying to you as the tax period or tax periods to which:
 - (a) if the *supply is a *taxable supply—the taxable supply is attributable; or
 - (b) if the supply is not a taxable supply—the supply would be attributable if it were a taxable supply.

Note: For the basic rules on attribution of taxable supplies, see section 29-5 of the GST Act.

- (1A) The luxury car tax payable by you on a *taxable supply of a luxury car that is supplied by way of lease or hire is entirely attributable to the first *tax period to which the supply of the car is attributable. This subsection has effect despite section 156-5 of the *GST Act.

Note: Under that section, the luxury car tax could otherwise be payable on a periodic basis.

- (2) A *luxury car tax adjustment that you have is attributable to the same *tax period, or tax periods, applying to you as the tax period or tax periods to which:
 - (a) if the luxury car tax adjustment is an *adjustment—the adjustment is attributable; or
 - (b) if the luxury car tax adjustment is not an adjustment—the luxury car tax adjustment would be attributable if it were an adjustment.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Part 3 Paying the luxury car tax

Division 13 Paying the luxury car tax

Section 13-20

Note: For the basic rules on attribution of adjustments, see section 29-20 of the GST Act.

Subdivision 13-B—Paying assessed luxury car tax on taxable importations of luxury cars

13-20 Paying assessed luxury car tax on taxable importations of luxury cars

- (1) *Assessed luxury car tax on a *taxable importation of a luxury car is to be paid by the importer to the Commonwealth:
- (a) at the same time, at the same place, and in the same manner, as *customs duty is payable on the car in question (or would be payable if the car were subject to customs duty); or
 - (b) in the circumstances specified in the regulations, within such further time specified in the regulations, and at the place and in the manner specified in the regulations.

Note 1: The regulations could (for example) allow for deferral of payments to coincide with payments of assessed net amounts.

Note 1A: For provisions about assessment of luxury car tax on taxable importations of luxury cars, see Division 155 in Schedule 1 to the *Taxation Administration Act 1953*.

Note 2: For provisions about collection and recovery of assessed luxury car tax on taxable importations of luxury cars, see Subdivision 105-C, and Part 4-15, in Schedule 1 to the *Taxation Administration Act 1953*.

- (2) An officer of Customs (within the meaning of subsection 4(1) of the *Customs Act 1901*) may refuse to deliver the goods concerned unless the assessed luxury car tax has been paid.

13-25 Security or undertaking given under section 162 or 162A of the Customs Act

- (1) An amount of *assessed luxury car tax on a *taxable importation of a luxury car is not payable if:

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

- (a) a security or undertaking described in section 162 of the *Customs Act 1901* has been given; and
- (b) the provisions of the regulations mentioned in paragraph 162(3)(a) of that Act are complied with; and
- (c) either:
 - (i) the car is exported within the relevant period mentioned in paragraph 162(3)(b) of that Act; or
 - (ii) one or more of the circumstances or conditions specified in the regulations mentioned in paragraph 162(3)(b) of that Act apply in relation to the car.

Note: Section 162 of the *Customs Act 1901* allows delivery of imported goods if the importer gives a security or undertaking to pay any customs duty, assessed GST and assessed luxury car tax relating to the importation.

(1A) An amount of *assessed luxury car tax on a *taxable importation of a luxury car is not payable if:

- (a) a security or undertaking described in section 162A of the *Customs Act 1901* has been given; and
- (b) the car is not dealt with in contravention of regulations made for the purposes of that section; and
- (c) one or more of the following applies:
 - (i) the car is exported within the relevant period mentioned in paragraph 162A(5)(b) of that Act;
 - (ii) if the car is goods described in subsection 162A(5A) of that Act—the goods are exported before the end of the relevant day mentioned in paragraph 162A(5A)(b) of that Act;
 - (iii) one or more of the circumstances or conditions specified in the regulations mentioned in paragraph 162A(5)(b) of that Act apply in relation to the car.

Note: Section 162A of the *Customs Act 1901* allows delivery of imported goods if the importer gives a security or undertaking to pay any customs duty, assessed GST and assessed luxury car tax relating to the importation.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Part 3 Paying the luxury car tax

Division 13 Paying the luxury car tax

Section 13-30

(2) This section has effect despite section 13-20.

13-30 Application of Division 165 of the GST Act

Division 165 of the *GST Act applies to amounts payable under this Subdivision as if they were amounts payable under the GST Act.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Division 15—Adjustments

15-1 What this Division is about

Circumstances that occur after the supply or importation of a car may mean that too much or too little luxury car tax was imposed. Accordingly, adjustments are made to increase or decrease the net amount. Adjustments can be made by the supplier, the recipient or the importer, depending upon the circumstances.

Subdivision 15-A—General adjustments

15-5 Luxury car tax adjustment event

- (1) A *luxury car tax adjustment event* is any event which has the effect of:
 - (a) cancelling a supply of a *luxury car; or
 - (b) changing the *consideration for the supply; or
 - (c) causing the supply to become, or stop being, a *taxable supply of a luxury car.
- (2) Without limiting subsection (1), these are *luxury car tax adjustment events:
 - (a) the return to a supplier of a *car supplied (whether or not the return involves a change of ownership of the car);
 - (b) a change to the previously agreed *consideration for a supply of a car, whether due to the offer of a discount or otherwise.
- (3) A *luxury car tax adjustment event can arise in relation to a supply of a *car even if it is not a *taxable supply of a luxury car.
- (4) However, the return of a *luxury car to its supplier is not an *adjustment event if the return is for the purpose of repair or maintenance.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Section 15-10

15-10 Where adjustments for luxury car tax arise

You have a *luxury car tax adjustment* for a supply of a *luxury car for which you are liable to pay luxury car tax (or would be liable to pay luxury car tax if it were a *taxable supply of a luxury car) if:

- (a) in relation to the supply, one or more *luxury car tax adjustment events occur during a *tax period; and
- (b) luxury car tax on the supply was attributable to an earlier tax period (or, if the supply was not a taxable supply of a luxury car, would have been attributable to an earlier tax period had the supply been a taxable supply of a luxury car); and
- (c) as a result of that adjustment event or those adjustment events, the *previously attributed luxury car tax amount for the supply no longer correctly reflects the amount of luxury car tax on the supply (the *corrected luxury car tax amount*), taking into account any luxury car tax adjustments for the supply.

15-15 Previously attributed luxury car tax amounts

The *previously attributed luxury car tax amount* for a supply of a *luxury car is:

- (a) the amount of any luxury car tax that was attributable to a *tax period in respect of the supply; plus
- (b) the sum of any *increasing luxury car tax adjustments, under this Subdivision, that were previously attributable to a tax period in respect of the supply; minus
- (c) the sum of any *decreasing luxury car tax adjustments, under this Subdivision, that were previously attributable to a tax period in respect of the supply.

15-20 Increasing adjustments for supplies

If the *corrected luxury car tax amount is *greater* than the *previously attributed luxury car tax amount, you have an

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

increasing luxury car tax adjustment equal to the difference between the corrected luxury car tax amount and the previously attributed luxury car tax amount.

15-25 Decreasing adjustments for supplies

If the *corrected luxury car tax amount is *less* than the *previously attributed luxury car tax amount, you have a *decreasing luxury car tax adjustment* equal to the difference between the previously attributed luxury car tax amount and the corrected luxury car tax amount.

Subdivision 15-B—Change of use adjustments

15-30 Changes of use—supplies of luxury cars

- (1) You have a *decreasing luxury car tax adjustment* if:
 - (a) you were supplied with a *luxury car; and
 - (b) luxury car tax was payable on the supply because you did not *quote for the supply; and
 - (c) you were *registered at the time of the supply; and
 - (d) you intend to use the car for a *quotable purpose; and
 - (e) you have only used the car for a quotable purpose.
- (1A) You have a *decreasing luxury car tax adjustment* if:
 - (a) you are supplied with a *luxury car; and
 - (b) luxury car tax is payable on the supply; and
 - (c) you are *registered at the time of the supply; and
 - (d) were you to *import the car for the same purpose as your purpose in acquiring it, luxury car tax would, because of paragraph 7-10(3)(ba), not be payable on the importation; and
 - (e) you do not intend to use the car, or permit it to be used, other than for that purpose.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Section 15-30

- (2) The *decreasing luxury car tax adjustment is equal to the amount of luxury car tax that was payable on the supply.
- (3) You have an *increasing luxury car tax adjustment* if:
- (a) you were supplied with a *luxury car; and
 - (b) either:
 - (i) no luxury car tax was payable on the supply because you *quoted for the supply; or
 - (ii) you had a decreasing luxury car tax adjustment under subsection (1); and
 - (c) you use the car for a purpose other than a *quotable purpose.
- (3A) You have an *increasing luxury car tax adjustment* if:
- (a) you were supplied with a *luxury car; and
 - (b) you had a *decreasing luxury car tax adjustment under subsection (1A) in relation to the supply; and
 - (c) either:
 - (i) you use the car (or permit it to be used), and that use would have prevented a decreasing luxury car tax adjustment arising under that subsection if it had been your purpose in acquiring the car; or
 - (ii) you supply the car to another entity.
- (3B) However, subparagraph (3A)(c)(ii) does not apply if luxury car tax would, because of paragraph 7-10(3)(ba), not have been payable if the other entity had instead *imported the car for the same purpose as its purpose in acquiring the car from you.
- (4) The *increasing luxury car tax adjustment is equal to:
- (a) the amount of luxury car tax that the supplier of the car would have had to pay if you had not *quoted for the supply; or
 - (b) the amount of the *decreasing luxury car tax adjustment; whichever is relevant.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

15-35 Changes of use—importing luxury cars

- (1) You have a *decreasing luxury car tax adjustment* if:
 - (a) you *imported a *luxury car; and
 - (b) luxury car tax was payable on the importation because you did not *quote for the importation; and
 - (c) you were *registered at the time of the importation; and
 - (d) you intend to use the car for a *quotable purpose; and
 - (e) you have only used the car for a quotable purpose.
- (2) The *decreasing luxury car tax adjustment is equal to the amount of luxury car tax that was payable on the importation.
- (3) You have an *increasing luxury car tax adjustment* if
 - (a) you *imported a *luxury car; and
 - (b) either:
 - (i) no luxury car tax was payable on the importation because you *quoted for the importation; or
 - (ii) you had a decreasing luxury car tax adjustment under subsection (1); and
 - (c) you used the car for a purpose other than a *quotable purpose.
- (3A) You have an *increasing luxury car tax adjustment* if:
 - (a) you *imported a *luxury car; and
 - (b) no luxury car tax was payable on the importation because of paragraph 7-10(3)(ba); and
 - (c) either:
 - (i) you use the car (or permit it to be used), and that use would have prevented that paragraph applying if it had been your purpose in importing the car; or
 - (ii) you supply the car to another entity.
- (3B) However, subparagraph (3A)(c)(ii) does not apply if luxury car tax would, because of paragraph 7-10(3)(ba), not have been payable if

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

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the other entity had instead *imported the car for the same purpose as its purpose in acquiring the car from you.

- (4) The *increasing luxury car tax adjustment is equal to:
- (a) the amount of luxury car tax that you would have had to pay if you had not *quoted for the *importation; or
 - (b) the amount of the decreasing luxury car tax adjustment; or
 - (c) the amount of luxury car tax that you would have had to pay if paragraph 7-10(3)(ba) had not applied in relation to the importation;
- whichever is relevant.

Subdivision 15-C—Bad debts adjustments

15-40 Writing off bad debts

- (1) You have a *decreasing luxury car tax adjustment* if:
- (a) you made a *taxable supply of a luxury car; and
 - (b) the whole or part of the *consideration for the supply has not been received; and
 - (c) you write off as bad the whole or a part of the debt, or the whole or a part of the debt has been *overdue for 12 months or more.
- (2) The decreasing luxury car tax adjustment is equal to:
- (a) the amount of luxury car tax that was payable by you on the supply taking into account any previous *luxury car tax adjustments for the supply; minus
 - (b) the amount of luxury car tax (if any) that would be payable if the *price of the supply of the car (disregarding any previous *luxury car tax adjustments for the supply) was reduced by an amount equal to the sum of:
 - (i) the amount or amounts of the debt written off as bad; and

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

- (ii) the amount of the debt that has been *overdue for 12 months or more (other than amounts already written off).
- (3) You cannot have a *luxury car tax adjustment under this section if you *account on a cash basis.

15-45 Recovering amounts previously written off

- (1) You have an *increasing luxury car tax adjustment* if:
 - (a) you made a *taxable supply of a luxury car in relation to which you had a *decreasing luxury car tax adjustment under section 15-40 for a debt; and
 - (b) you recover the whole or a part of the amount or amounts of the debt that have been written off as bad or *overdue for 12 months or more.
- (2) The increasing luxury car tax adjustment is equal to:
 - (a) the amount of luxury car tax (if any) that would be payable if the *price of the supply of the car (disregarding any previous *luxury car tax adjustments for the supply) was reduced by the sum of:
 - (i) the amount or amounts of the debt previously written off as bad; and
 - (ii) the amount of the debt that has been *overdue for 12 months or more (other than amounts already written off);and then increased by an amount equal to the amount or amounts recovered; minus
 - (b) the amount of luxury car tax (if any) payable on the supply of the luxury car, taking into account any previous *luxury car tax adjustments for the supply.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Division 16—GST groups and GST joint ventures

16-1 What this Division is about

The representative member of a GST group deals with all of the luxury car tax liabilities and entitlements of the group. The joint venture operator of a GST joint venture deals with the luxury car tax liabilities and entitlements arising from the operator's dealings on behalf of the other participants in the joint venture.

Subdivision 16-A—Members of GST groups

16-5 Who is liable for luxury car tax

- (1) Luxury car tax payable on a *taxable supply of a luxury car, or a *taxable importation of a luxury car, for which a *member of a *GST group would (apart from this section) be liable:
 - (a) is payable by the *representative member; and
 - (b) is not payable by the member that would otherwise be liable (unless the member is the representative member).
- (2) However, if the member is not the *representative member of the *GST group, this section only applies to luxury car tax payable on a *taxable importation of a luxury car if the tax is payable at a time when luxury car tax on *taxable supplies of luxury cars is normally payable by the representative member.
- (3) This section has effect despite sections 5-5 and 7-5 (which are about liability for luxury car tax).

16-10 Luxury car tax adjustments

- (1) Any *luxury car tax adjustment that a *member of a *GST group has is to be treated as if:

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

- (a) that member did not have the adjustment (unless that member is the *representative member); and
 - (b) the representative member had the adjustment.
- (2) This section has effect despite section 13-10 (which is about the effect of luxury car tax adjustments on net amounts).

Subdivision 16-B—Participants in GST joint ventures

16-15 Who is liable for luxury car tax

- (1) Luxury car tax payable on a *taxable supply of a luxury car, or a *taxable importation of a luxury car, that the *joint venture operator of a *GST joint venture makes, on behalf of another *participant in the joint venture, in the course of activities for which the joint venture was entered into:
- (a) is payable by the joint venture operator; and
 - (b) is not payable by the other participant.
- (2) This section has effect despite sections 5-5 and 7-5 (which are about liability for luxury car tax).

16-20 Luxury car tax adjustments

- (1) Any *luxury car tax adjustment relating to any supply or *importation that the *joint venture operator of a *GST joint venture makes, on behalf of another *participant in the joint venture, in the course of activities for which the joint venture was entered into is to be treated as if:
- (a) the other participant did not have the adjustment; and
 - (b) the joint venture operator had the adjustment.
- (2) This section has effect despite section 13-10 (which is about the effect of *luxury car tax adjustments on net amounts).

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

16-25 Additional net amounts relating to GST joint ventures

The additional net amount relating to a *GST joint venture in section 51-45 of the *GST Act:

- (a) is increased by the amount of any luxury car tax on *taxable supplies of luxury cars for which the *joint venture operator is liable because of section 16-15; and
- (b) is increased or decreased (as the case requires) by the amount of any *luxury car tax adjustments that are adjustments of the joint venture operator because of section 16-20.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Division 17—Credits

17-1 What this Division is about

You may, in some circumstances, be able to claim a credit for luxury car tax paid either by yourself or by the supplier of the luxury car. Credits are only available to people who are not entitled to an adjustment for the circumstance.

17-5 Credits for tax borne

- (1) You are entitled to a credit if:
 - (a) you have a credit entitlement under this section; and
 - (b) you are not *registered or *required to be registered; and
 - (c) no one else has made a valid claim for a credit in relation to the credit entitlement.
- (2) You have a credit entitlement if:
 - (a) luxury car tax on a supply to you was overpaid (that is, the supplier paid an amount of luxury car tax that was not legally payable); and
 - (b) you have *borne the overpaid luxury car tax.
- (3) You have a credit entitlement if you have *borne luxury car tax on a supply of a *car for which you could have *quoted except that you were not *registered at the time of the supply.
- (4) You have a credit entitlement if you have paid luxury car tax on the *importation of a *luxury car for which you could have *quoted except that you were not *registered at the time of the importation.
- (5) The amount of the credit is the amount of:
 - (a) overpaid luxury car tax *borne by you; or

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

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- (b) luxury car tax that would not have been payable by the supplier had you *quoted for the supply in question and that was borne by you; or
 - (c) luxury car tax that you would not have paid had you quoted for the *importation in question;
- but only to the extent that you have not *passed on that amount or have not already been credited in respect of that amount.

17-10 Claiming credits

- (1) You must claim a credit within 4 years of becoming entitled to the credit.
- (2) A claim for a credit must be made in the *approved form.

17-15 Excess credits must be repaid

If the amount of a credit you claim exceeds the amount to which you are properly entitled under section 17-5, the excess is to be treated as if it were luxury car tax that became payable, and due for payment, by you at the time when the credit was paid or applied to you.

Note: The main effect of treating the amount as if it were luxury car tax is to apply the collection and recovery rules in Part 3-10 in Schedule 1 to the *Taxation Administration Act 1953*, such as a liability to pay the general interest charge under section 105-80 in that Schedule.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Division 18—Refunds

18-1 What this Division is about

Refunds under this Division may be available to primary producers and tourism operators for the supply of certain cars.

18-5 Refunds for tax borne—primary producers

- (1) You are entitled to a refund under this section if:
 - (a) you have a refund entitlement under this section; and
 - (b) you are *registered; and
 - (c) no one else has made a valid claim for a refund in relation to the refund entitlement.
- (2) You have a refund entitlement if:
 - (a) you have *borne luxury car tax on the supply, or *importation, of a *refund-eligible car (or you would have borne luxury car tax on the supply or importation if you had acquired the *car directly rather than entering into a financing arrangement relating to the car); and
 - (b) at the time of the supply or importation you are carrying on a *primary production business.
- (3) The amount of the refund for a refund entitlement under subsection (2) is the lesser of:
 - (a) the amount of the luxury car tax described in paragraph (2)(a); and
 - (b) \$10,000.
- (4) You cannot have a refund entitlement under subsection (2) for more than one *car in a *financial year.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

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18-10 Refunds for tax borne—tourism operators

- (1) You are entitled to a refund under this section if:
 - (a) you have a refund entitlement under this section; and
 - (b) you are *registered; and
 - (c) no one else has made a valid claim for a refund in relation to the refund entitlement.
- (2) You have a refund entitlement if:
 - (a) you have *borne luxury car tax on the supply, or *importation, of a *refund-eligible car (or you would have borne luxury car tax on the supply or importation if you had acquired the *car directly rather than entering into a financing arrangement relating to the car); and
 - (b) the Commissioner is satisfied that:
 - (i) you will use the car solely for the purpose of carrying on a business; and
 - (ii) the principal purpose of the business is carrying tourists for *tourist activities.
- (3) The amount of the refund for a refund entitlement under subsection (2) is the lesser of:
 - (a) the amount of the luxury car tax described in paragraph (2)(a); and
 - (b) \$10,000.

18-15 Claiming refunds

- (1) You must claim a refund within 4 years of becoming entitled to the refund.
- (2) A claim for a refund must be in the *approved form.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

18-20 Payment of refunds

If you are entitled to a refund under this Division and you have claimed the refund, the Commissioner must, on behalf of the Commonwealth, pay the amount of the refund to you.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Part 4—Miscellaneous

Division 21—Miscellaneous

21-1 Commonwealth etc. not liable to pay luxury car tax

- (1) The Commonwealth and *untaxable Commonwealth entities are not liable to pay luxury car tax payable under this Act. However, it is the Parliament's intention that the Commonwealth and untaxable Commonwealth entities should:
 - (a) be notionally liable to pay luxury car tax payable under this Act; and
 - (b) notionally have *luxury car tax adjustments arising under this Act.
- (2) The *Finance Minister may give such written directions as are necessary or convenient for carrying out or giving effect to subsection (1) and, in particular, may give directions in relation to the transfer of *money within an account, or between accounts, operated by the Commonwealth or an *untaxable Commonwealth entity.
- (3) Directions under subsection (2) have effect, and must be complied with, despite any other Commonwealth law.

21-5 Cancellation of exemptions from luxury car tax

- (1) This section cancels the effect of a provision of another Act that would have the effect of exempting a person from liability to pay luxury car tax payable under this Act.
- (2) The cancellation does not apply if the provision of the other Act:
 - (a) commences after this section commences; and
 - (b) refers specifically to luxury car tax payable under this Act.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

21-10 Agreement with Commissioner regarding calculation of luxury car tax values

- (1) The *Commissioner may enter into an agreement with you about calculating the *luxury car tax values of particular supplies or *importations of *luxury cars.
- (2) So far as the agreement is inconsistent with this Act, the agreement prevails.

21-15 Application of the *Criminal Code*

The *Criminal Code* applies to all offences against this Act.

21-20 Regulations

The Governor-General may make regulations prescribing matters:

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Part 5—Rules for interpreting this Act

Division 23—What forms part of this Act

23-1 What forms part of this Act

- (1) These all form part of this Act:
 - the headings to the Parts, Divisions and Subdivisions of this Act;
 - *explanatory sections;
 - the headings to the sections and subsections of this Act;
 - the notes and examples (however described) that follow provisions of this Act.
- (2) The asterisks used to identify defined terms form part of this Act. However, if a term is not identified by an asterisk, disregard that fact in deciding whether or not to apply to that term a definition or other interpretation provision.

23-5 What does not form part of this Act

Footnotes and endnotes do not form part of this Act.

23-10 Explanatory sections, and their role in interpreting this Act

- (1) An *explanatory section* is:
 - (a) any section that is the first section in a Division and that has as its heading “What this Division is about”; or
 - (b) any section in Divisions 2, 3 and 4.
- (2) Explanatory sections form part of this Act, but they are not operative provisions. In interpreting an operative provision, an explanatory section may only be considered:

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

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- (a) in determining the purpose or object underlying the provision; or
- (b) to confirm that the provision's meaning is the ordinary meaning conveyed by its text, taking into account its context in this Act and the purpose or object underlying the provision; or
- (c) in determining the provision's meaning if the provision is ambiguous or obscure; or
- (d) in determining the provision's meaning if the ordinary meaning conveyed by its text, taking into account its context in this Act and the purpose or object underlying the provision, leads to a result that is manifestly absurd or is unreasonable.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Division 25—Luxury cars

25-1 Meaning of *luxury car*

- (1) A **luxury car** is a *car whose *luxury car tax value exceeds the *luxury car tax threshold.
- (2) However, a *car is not a *luxury car if it is:
 - (a) a vehicle that is specified in the regulations to be an emergency vehicle, or that is in a class of vehicles that are specified in the regulations to be emergency vehicles; or
 - (b) specially fitted out for transporting *disabled people seated in wheelchairs (unless the supply of the car is *GST-free under Subdivision 38-P of the *GST Act); or
 - (c) a commercial vehicle that is not designed for the principal purpose of carrying passengers; or
 - (d) a motor home or campervan.

Luxury car tax threshold—general

- (3) Subject to subsection (3A) and (4), the **luxury car tax threshold** is:
 - (a) the car depreciation limit that applied under the former Subdivision 42-B of the *ITAA 1997; or
 - (b) the car limit that applies under section 40-230 of that Act; for the year in which the supply of the car occurred or the car was *entered for home consumption.
- (3A) On and from 1 July 2012 the luxury car tax threshold is the luxury car tax threshold as at 30 June 2012 indexed according to a factor to be determined by the Parliament and to apply from 1 July 2012 or, if such a factor is not determined by the Parliament, indexed annually in accordance with the CPI indexation method provided for by Subdivision 960-M of the *ITAA 1997, calculated using the index number referred to in subsection 960-280(1) of that Act.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Luxury car tax threshold—fuel efficient cars

- (4) If the *car has a fuel consumption not exceeding 7 litres per 100 kilometres as a combined rating under vehicle standards in force under section 7 of the *Motor Vehicle Standards Act 1989*, the ***luxury car tax threshold*** is the *fuel-efficient car limit for the year in which the supply of the car occurred or the car was *entered for home consumption.
- (5) The ***fuel-efficient car limit*** for the 2008-09 *financial year is \$75,000. The limit is indexed annually using Subdivision 960-M of the *ITAA 1997.
- (6) In indexing the *fuel-efficient car limit, Subdivision 960-M of the *ITAA 1997 applies as if:
- (a) the table in section 960-265 of that Act included an item referring to the fuel-efficient car limit and to subsection (5) of this section; and
 - (b) the reference in subsection 960-270(1) of that Act to provisions of that Act included a reference to subsection (5) of this section; and
 - (c) section 960-270 of that Act applied, and section 960-285 of that Act did not apply, in relation to the fuel-efficient car limit; and
 - (d) the reference in subsection 960-280(2) of that Act to the car limit included a reference to the fuel-efficient car limit.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Division 27—The Dictionary

27-1 Dictionary

In this Act, unless the contrary intention appears:

ABN has the meaning given by section 41 of the *A New Tax System (Australian Business Number) Act 1999*.

account on a cash basis: you account on a cash basis while a choice you make under section 29-40 of the *GST Act, or a permission of the *Commissioner under section 29-45 of the *GST Act in relation to you, has effect.

adjustment has the meaning given by section 195-1 of the *GST Act.

approved form has the meaning given by section 995-1 of the *ITAA 1997.

assessed luxury car tax, on a *taxable importation of a luxury car, means the luxury car tax *assessed on the taxable importation.

assessment has the meaning given by the *ITAA 1997.

associate has the meaning given by section 318 of the *ITAA 1936.

Australian fee or charge has the meaning given by section 195-1 of the *GST Act.

Australian tax has the meaning given by section 195-1 of the *GST Act.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Section 27-1

borne: you have borne luxury car tax on the supply of a *car if the *consideration that you provided for the supply included the tax.

car means a *motor vehicle (except a motor cycle or similar vehicle) that is:

- (a) designed to carry a load of less than 2 tonnes and fewer than 9 passengers; or
- (b) a limousine (regardless of the number of passengers it is designed to carry).

car parts has the meaning given by section 195-1 of the *GST Act.

carrying on an *enterprise includes doing anything in the course of the commencement or termination of the enterprise.

Commissioner means the Commissioner of Taxation.

connected with the indirect tax zone, in relation to a supply, has the meaning given by section 195-1 of the *GST Act.

consideration has the meaning given by section 195-1 of the *GST Act.

corrected luxury car tax amount has the meaning given by paragraph 15-10(c).

customs duty means any duty of customs imposed by that name under a law of the Commonwealth, other than:

- (a) the *A New Tax System (Goods and Services Tax Imposition—Customs) Act 1999*; or
- (aa) the *A New Tax System (Goods and Services Tax Imposition (Recipients)—Customs) Act 2005*; or
- (b) the *A New Tax System (Luxury Car Tax Imposition—Customs) Act 1999*.

Customs Tariff means the *Customs Tariff Act 1995* as amended by any Act, and as proposed to be amended by Customs Tariff Proposals introduced into the House of Representatives.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Section 27-1

decreasing luxury car tax adjustment has the meaning given by sections 15-25, 15-30, 15-35 and 15-40.

disabled person means a person described in:

- (a) paragraphs 38-505(1)(a) and (b) of the *GST Act (disabled veteran); or
- (b) paragraph 38-510(1)(a) of the GST Act (person with a disability certificate).

end supply of a *car means a supply of a car to a *recipient who is not entitled to *quote in relation to that supply.

enter for home consumption has the same meaning as in the *Customs Act 1901*.

enterprise has the meaning given by section 9-20 of the *GST Act.

entity has the meaning given by section 184-1 of the *GST Act.

explanatory section has the meaning given by section 23-10.

Finance Minister means the Minister administering the *Public Governance, Performance and Accountability Act 2013*.

financial year has the meaning given by section 995-1 of the *ITAA 1997.

fuel-efficient car limit has the meaning given by subsection 25-1(5).

GST has the meaning given by section 195-1 of the *GST Act.

GST Act means the *A New Tax System (Goods and Services Tax) Act 1999*.

GST-free: a supply is GST-free if it is GST-free under Division 38 of the *GST Act.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Section 27-1

GST group has the meaning given by section 48-5 of the *GST Act.

GST inclusive market value has the meaning given by section 195-1 of the *GST Act.

GST joint venture has the meaning given by section 51-5 of the *GST Act.

import means import goods into the indirect tax zone.

increasing luxury car tax adjustment has the meaning given by sections 15-20, 15-30, 15-35 and 15-45.

indirect tax zone has the meaning given by section 195-1 of the *GST Act.

international transport of a *car and any *car parts, accessories or attachments covered by subsection 7-10(2) has the meaning given by section 195-1 of the *GST Act.

ITAA 1936 means the *Income Tax Assessment Act 1936*.

ITAA 1997 means the *Income Tax Assessment Act 1997*.

joint venture operator, for a *GST joint venture, has the meaning given by section 195-1 of the *GST Act.

luxury car has the meaning given by section 25-1.

luxury car tax means tax that is payable under the *luxury car tax law and imposed as luxury car tax by any of these:

- (a) the *A New Tax System (Luxury Car Tax Imposition—General) Act 1999*; or
- (b) the *A New Tax System (Luxury Car Tax Imposition—Customs) Act 1999*; or
- (c) the *A New Tax System (Luxury Car Tax Imposition—Excise) Act 1999*.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Section 27-1

luxury car tax adjustment means an *increasing luxury car tax adjustment or a *decreasing luxury car tax adjustment.

Note: Luxury car tax adjustments are provided for in Division 15.

luxury car tax adjustment event has the meaning given by section 15-5.

luxury car tax law means:

- (a) this Act; and
- (b) any Act that imposes luxury car tax; and
- (c) the *A New Tax System (Wine Equalisation Tax and Luxury Car Tax Transition) Act 1999*; and
- (d) the *Taxation Administration Act 1953*, so far as it relates to any Act covered by paragraphs (a) to (c); and
- (e) any other Act, so far as it relates to any Act covered by paragraphs (a) to (d) (or to so much of that Act as is covered); and
- (f) regulations under any Act, so far as they relate to any Act covered by paragraphs (a) to (e) (or to so much of that Act as is covered).

luxury car tax threshold has the meaning given by subsection 25-1(3) or (4).

luxury car tax value, of a *car, means:

- (a) in relation to the *supply of the car—the value given by section 5-20; or
- (b) in relation to the *importation of the car—the value given by section 7-15.

member, in relation to a *GST group, has the meaning given by section 195-1 of the *GST Act.

money has the meaning given by section 195-1 of the *GST Act.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Section 27-1

more than 2 years old has the meaning given by subsection 5-10(3).

motor vehicle means a motor-powered road vehicle (including a 4 wheel drive vehicle).

net amount has the meaning given by section 195-1 of the *GST Act.

non-taxable re-importation has the meaning given by section 7-20.

officer has the meaning given by the *Corporations Act 2001*.

overdue: a debt is overdue if there has been a failure to discharge the debt, and that failure is a breach of the debtor's obligations in relation to the debt.

participant, in relation to a *GST joint venture, has the meaning given by section 195-1 of the *GST Act.

passed on, in relation to an amount of tax that has been borne by a entity, does not include an amount that the entity has passed on to another entity, but has later refunded to that other entity.

place of consignment of a *car and any *car parts, accessories or attachments covered by subsection 7-10(2) has the meaning given by section 195-1 of the *GST Act.

previously attributed luxury car tax amount has the meaning given in section 15-15.

price, in relation to a supply, has the meaning given by section 9-75 of the *GST Act.

primary production business has the meaning given by section 995-1 of the *ITAA 1997.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Section 27-1

quotable purpose means a use of a *car for which you may *quote under section 9-5.

quote means quote an *ABN.

recipient, in relation to a supply, means the *entity to which the supply was made.

refund-eligible car means a 4 wheel drive, or all wheel drive, *car of a kind specified in regulations made for the purposes of this definition.

registered means registered under Part 2-5 of the *GST Act.

representative member, for a *GST group, has the meaning given by section 195-1 of the *GST Act.

required to be registered has the meaning given by section 195-1 of the *GST Act.

research and development means systematic, investigative and experimental activities that involve innovation or high levels of technical risk and are carried on for the purpose of:

- (a) acquiring new knowledge (whether or not that knowledge will have a specific practical application); or
- (b) creating new or improved materials, products, devices or processes.

supply has the meaning given by section 9-10 of the *GST Act.

taxable importation of a luxury car has the meaning given by section 7-10.

taxable supply has the meaning given by section 195-1 of the *GST Act.

taxable supply of a luxury car has the meaning given by section 5-10.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Section 27-1

tax period has the meaning given by section 195-1 of the *GST Act.

tourist activity has the meaning set out in regulations made for the purposes of this definition.

untaxable Commonwealth entity has the meaning given by section 177-1 of the *GST Act.

you: if a provision of this Act uses the expression **you**, it applies to entities generally, unless its application is expressly limited.

Note: The expression **you** is not used in provisions that apply only to entities that are not individuals.

*To find definitions of asterisked terms, see the Dictionary, in section 27-1.

Endnotes

Endnote 1—About the endnotes

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can

Endnote 1—About the endnotes

be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnotes

Endnote 2—Abbreviation key

Endnote 2—Abbreviation key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
A New Tax System (Luxury Car Tax) Act 1999	76, 1999	8 July 1999	1 July 2000 (s 2)	
A New Tax System (Indirect Tax and Consequential Amendments) Act 1999	176, 1999	22 Dec 1999	Sch 1 (items 169–186, 188, 191–202): 1 July 2000 (s 2(3)) Sch 1 (items 187, 189, 190): 1 July 2000 (s 2(5))	—
A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999	177, 1999	22 Dec 1999	Sch 1 (items 163–169): 1 July 2000 (s 2(3))	—
A New Tax System (Tax Administration) Act (No. 1) 2000	44, 2000	3 May 2000	Sch 3 (items 2, 3): 22 Dec 1999 (s 2(1))	—
Indirect Tax Legislation Amendment Act 2000	92, 2000	30 June 2000	Sch 11 (item 16F): 1 July 2000 (s 2(7))	
as amended by Taxation Laws Amendment Act (No. 8) 2000	156, 2000	21 Dec 2000	Sch 7 (item 18): 30 June 2000 (s 2(7))	—
Taxation Laws Amendment Act (No. 8) 2000	156, 2000	21 Dec 2000	Sch 2 (items 13–18, 25(2)) and Sch 6 (items 42, 43, 49(1)): 21 Dec 2000 (s 2(1))	Sch 2 (item 25(2)) and Sch 6 (item 49(1))

A New Tax System (Luxury Car Tax) Act 1999

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Compilation No. 24

Compilation date: 1/1/20

Registered: 28/1/20

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Corporations (Repeals, Consequential and Transitional) Act 2001	55, 2001	28 June 2001	s 4–14 and Sch 3 (item 35): 15 July 2001 (s 2(3) and gaz 2001, No S285)	s 4–14
New Business Tax System (Capital Allowances–Transitional and Consequential) Act 2001	77, 2001	30 June 2001	Sch 2 (items 15, 488(1)): 30 June 2001 (s 2(1))	Sch 2 (item 488(1))
as amended by				
Taxation Laws Amendment Act (No. 5) 2002	119, 2002	2 Dec 2002	Sch 3 (item 97): 30 June 2001 (s 2(1) item 9)	—
Tax Laws Amendment (Long-term Non-reviewable Contracts) Act 2005	10, 2005	22 Feb 2005	Sch 1 (item 16): 1 July 2005 (s 2(1) item 5)	—
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	Sch 7 (items 18–23): 22 June 2006 (s 2(1) item 6)	—
Fuel Tax (Consequential and Transitional Provisions) Act 2006	73, 2006	26 June 2006	Sch 5 (items 140–142): 1 July 2006 (s 2(1) item 21)	—
Tax Laws Amendment (Luxury Car Tax) Act 2008	101, 2008	3 Oct 2008	3 Oct 2008 (s 2)	Sch 1 (item 10) and Sch 2 (item 6)
as amended by				
Tax Laws Amendment (Luxury Car Tax–Minor Amendments) Act 2008	150, 2008	11 Dec 2008	Sch 1 (item 8): 3 Oct 2008 (s 2(1) item 3)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Luxury Car Tax—Minor Amendments) Act 2008	150, 2008	11 Dec 2008	Sch 1 (items 1–5): 11 Dec 2008 (s 2(1) item 2)	Sch 1 (item 5)
Tax Laws Amendment (2009 GST Administration Measures) Act 2010	20, 2010	24 Mar 2010	Sch 5 (items 4, 5): 24 Mar 2010 (s 2(1) item 6)	Sch 5 (item 5)
Tax Laws Amendment (2010 Measures No. 1) Act 2010	56, 2010	3 June 2010	Sch 6 (item 109): 3 June 2010 (s 2(1) item 20)	—
Tax Laws Amendment (2011 Measures No. 2) Act 2011	41, 2011	27 June 2011	Sch 4 (items 11–16): 27 June 2011 (s 2(1) item 8)	Sch 4 (item 16)
Indirect Tax Laws Amendment (Assessment) Act 2012	39, 2012	15 Apr 2012	Sch 1 (items 6, 7, 130–142, 239) and Sch 3 (items 8, 9): 1 July 2012 (s 2(1) items 2, 7)	Sch 1 (item 239)
Customs Tariff Amendment (Schedule 4) Act 2012	138, 2012	25 Sep 2012	Sch 2 (items 4, 6): 1 Mar 2013 (s 2(1) item 2)	Sch 2 (item 6)
Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014	62, 2014	30 June 2014	Sch 7 (item 123) and Sch 14: 1 July 2014 (s 2(1) items 6, 14)	Sch 14
as amended by Public Governance and Resources Legislation Amendment Act (No. 1) 2015	36, 2015	13 Apr 2015	Sch 2 (items 7–9) and Sch 7: 14 Apr 2015 (s 2)	Sch 7

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (item 486): 5 Mar 2016 (s 2(1) item 2)	—
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (item 495): 5 Mar 2016 (s 2(1) item 2)	—
Treasury Legislation Amendment (Repeal Day) Act 2015	2, 2015	25 Feb 2015	Sch 4 (items 38–47, 79): 25 Feb 2015 (s 2(1) item 6)	Sch 4 (item 79)
Statute Law Revision Act (No. 1) 2016	4, 2016	11 Feb 2016	Sch 4 (item 333): 10 Mar 2016 (s 2(1) item 6)	—
Statute Update Act 2016	61, 2016	23 Sept 2016	Sch 2 (items 1, 2): 21 Oct 2016 (s 2(1) item 1)	—
Tax and Superannuation Laws Amendment (2016 Measures No. 2) Act 2017	15, 2017	28 Feb 2017	Sch 3: 28 Feb 2017 (s 2(1) item 4)	Sch 3 (item 6)
Road Vehicle Standards (Consequential and Transitional Provisions) Act 2018	164, 2018	10 Dec 2018	Sch 4 (item 2): <u>awaiting commencement (s 2(1) item 5)</u>	—
Treasury Laws Amendment (Making Sure Multinationals Pay Their Fair Share of Tax in Australia and Other Measures) Act 2019	65, 2019	13 Sept 2019	Sch 3: 1 Oct 2019 (s 2(1) item 2)	Sch 3 (item 2)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (2019 Measures No. 2) Act 2019	94, 2019	28 Oct 2019	Sch 2: 1 Jan 2020 (s 2(1) item 3)	Sch 2 (item 3)

Endnotes

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
Part 1	
Division 2	
s 2-10	am No 101, 2008; No 39, 2012
s 2-25	am No 73, 2006; No 39, 2012
Division 3	
s 3-5	am No 2, 2015
Part 2	
Division 5	
s 5-10	am No 176, 1999; No 2, 2015
s 5-15	am No 101, 2008
s 5-20	am No 176, 1999; No 156, 2000; No 41, 2011
Division 7	
s 7-10	am No 176 and 177, 1999; No 156, 2000; No 138, 2012; No 15, 2017
s 7-15	am No 176, 1999; No 101, 2008; No 2, 2015
s 7-20	ad No 156, 2000 am No 2, 2015; No 65, 2019
Division 9	
s 9-10	am No 4, 2016; No 61, 2016
s 9-20	am No 56, 2010
s 9-30	am No 61, 2016
Part 3	
Division 13	
Subdivision 13-A	
s 13-5	am No 39, 2012
s 13-15	am No 156, 2000
Subdivision 13-B	
Subdivision 13-B heading.....	rs No 39, 2012
s 13-20	am No 176, 1999; No 44, 2000; No 73, 2006; No 39, 2012

Endnote 4—Amendment history

Provision affected	How affected
s 13-25	am No 176, 1999; No 156, 2000; No 39, 2012
Division 15	
Subdivision 15-A	
s 15-5	am No 176, 1999
Subdivision 15-B	
s 15-30	am No 15, 2017
s 15-35	am No 15, 2017
Subdivision 15-C	
s 15-40	am No 176, 1999; No 177, 1999
s 15-45	am No 176, 1999; No 177, 1999
Division 16	
Division 16	ad No 176, 1999
s 16-1	ad No 176, 1999
Subdivision 16-A	
s 16-5	ad No 176, 1999
s 16-10	ad No 176, 1999
Subdivision 16-B	
s 16-15	ad No 176, 1999
s 16-20	ad No 176, 1999
s 16-25	ad No 176, 1999
Division 17	
s 17-15	ad No 20, 2010
Division 18	
Division 18	ad No 101, 2008
s 18-1	ad No 101, 2008
s 18-5	ad No 101, 2008
	am No 150, 2008; No 94, 2019
s 18-10	ad No 101, 2008
	am No 150, 2008; No 94, 2019
s 18-15	ad No 101, 2008
s 18-20	ad No 101, 2008

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Part 4	
Division 21	
s 21-1	am No 58, 2006
Part 5	
Division 25	
Division 25 heading	rs No 176, 1999
s 25-1	am No 176, 1999; No 92, 2000; No 77, 2001; No 101, 2008; <u>No 164, 2018</u>
s 25-5	rep No 176, 1999
Division 27	
s 27-1	am No 176, 1999; No 177, 1999; No 156, 2000; No 55, 2001; No 10, 2005; No 58, 2006; No 101, 2008; No 41, 2011; No 39, 2012; No 62, 2014; No. 2, 2015
