



A New Tax System (Luxury Car Tax) Regulations 2000

Statutory Rules 2000 No. 112 as amended

made under the

A New Tax System (Luxury Car Tax) Act 1999

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Contents

1	Name of Regulations [see Note 1]	3
2	Commencement [see Note 1]	3
3	Definition	3
25-1.01	Meaning of <i>luxury car</i> — emergency vehicles	3
27-1.01	Meaning of <i>refund-eligible car</i>	3
27-1.02	Meaning of <i>tourist activity</i>	4
Schedule 1	Emergency vehicles	5
Notes		6

1 Name of Regulations [see Note 1]

These Regulations are the *A New Tax System (Luxury Car Tax) Regulations 2000*.

2 Commencement [see Note 1]

These Regulations commence on the commencement of the *A New Tax System (Luxury Car Tax) Act 1999*.

3 Definition

In these Regulations:

Act means the *A New Tax System (Luxury Car Tax) Act 1999*.

25-1.01 Meaning of *luxury car* — emergency vehicles

For paragraph 25-1 (2) (a) of the Act, a vehicle is an emergency vehicle if the vehicle:

- (a) is mentioned, or is in a class of vehicles that is mentioned, in one or more of the items in Schedule 1; and
- (b) is the subject of a statement, in the approved form:
 - (i) given to the supplier of the vehicle by the person to whom the vehicle is supplied; and
 - (ii) given at the time that the vehicle is supplied; and
 - (iii) to the effect that the vehicle is to be used only as an emergency vehicle of the kind described in the statement.

27-1.01 Meaning of *refund-eligible car*

- (1) For the definition of *refund-eligible car* in section 27-1 of the Act, a car is a refund-eligible car if it is a 4 wheel drive, or all wheel drive, car that is:
 - (a) in the category described as ‘passenger car (MA)’ in clause 4.3.1 of the *Vehicle Standard (Australian Design Rule – Definitions and Vehicle Categories) 2005* and has a ground clearance of not less than 175 mm; or

(b) in the category described as ‘off-road passenger vehicle (MC)’ in clause 4.3.3 of the *Vehicle Standard (Australian Design Rule – Definitions and Vehicle Categories) 2005*.

(2) In this regulation:

ground clearance has the same meaning as in clause 3 of the *Vehicle Standard (Australian Design Rule – Definitions and Vehicle Categories) 2005*.

27-1.02 Meaning of *tourist activity*

(1) For the definition of *tourist activity* in section 27-1 of the Act, a tourist activity means an activity that:

- (a) is a leisure activity; and
- (b) is of a touring nature; and
- (c) does not involve the transporting of passengers:
 - (i) by taxi or limousine for fares; or
 - (ii) by a hire car service.

(2) In this regulation:

leisure activity includes an activity involving a visit by a tourist to a site of scenic beauty, cultural interest, environmental interest, historical interest or recreational interest.

Schedule 1 **Emergency vehicles**

(regulation 25-1.01)

Item	Emergency vehicle
1	A vehicle that is registered in a State or Territory as an emergency vehicle
2	An ambulance
3	A mobile intensive care ambulance (MICA), or similar vehicle, that is: (a) fitted with a siren and flashing warning lights; and (b) used to transport paramedics and equipment to the site of an accident
4	A firefighting vehicle that: (a) is designed, permanently fitted out and equipped for the purpose of fighting and preventing fires; and (b) has external markings that identify it as a firefighting vehicle
5	A police vehicle that is equipped with a siren and flashing warning lights
6	An emergency response or search and rescue vehicle that: (a) is designed and permanently fitted out for the purpose of emergency response or search and rescue operations; and (b) has external markings that identify it as a vehicle of that kind
7	A vehicle that: (a) is designed and permanently fitted out for the purpose of responding to and dealing with an environmental emergency; and (b) has external markings that identify it as a vehicle of that kind
8	An ambulance, or similar vehicle, that is specially equipped for carrying sick or wounded animals
9	A vehicle that is acquired for immediate modification or conversion into a vehicle mentioned in another item of this Schedule before its first use as a vehicle

Table of Instruments

Notes to the *A New Tax System (Luxury Car Tax) Regulations 2000***Note 1**

The *A New Tax System (Luxury Car Tax) Regulations 2000* (in force under the *A New Tax System (Luxury Car Tax) Act 1999*) as shown in this compilation comprise Statutory Rules 2000 No. 112 amended as indicated in the Tables below.

Under the *Legislative Instruments Act 2003*, which came into force on 1 January 2005, it is a requirement for all non-exempt legislative instruments to be registered on the Federal Register of Legislative Instruments. From 1 January 2005 the Statutory Rules series ceased to exist and was replaced with Select Legislative Instruments (SLI series). Numbering conventions remain the same, ie Year and Number.

Table of Instruments

Year and Number	Date of notification in <i>Gazette</i> or FRLI registration	Date of commencement	Application, saving or transitional provisions
2000 No. 112	15 June 2000	1 July 2000 (see r. 2)	
2008 No. 239	28 Nov 2008 (see F2008L04529)	1 July 2008	—

Table of Amendments

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
R. 27-1.01	ad. 2008 No. 239
R. 27-1.02	ad. 2008 No. 239
