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## A New Tax System (Luxury Car Tax) Regulations 2000

Statutory Rules 2000 No. 112

I, WILLIAM PATRICK DEANE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *A New Tax System (Luxury Car Tax) Act 1999*.

Dated **7 JUN 2000** 2000

**WILLIAM DEANE**  
Governor-General

By His Excellency's Command

C. R. KEMP  
Assistant Treasurer



# A New Tax System (Luxury Car Tax) Regulations 2000

Statutory Rules 2000 No. 1

112

made under the

A New Tax System (Luxury Car Tax) Act 1999

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2000, 1

A New Tax System (Luxury Car Tax) Regulations 2000

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112

**1 Name of Regulations**

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

**2 Commencement**

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.

## 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: <ul style="list-style-type: none"> <li>(a) fitted with a siren and flashing warning lights; and</li> <li>(b) used to transport paramedics and equipment to the site of an accident</li> </ul>
4	A firefighting vehicle that: <ul style="list-style-type: none"> <li>(a) is designed, permanently fitted out and equipped for the purpose of fighting and preventing fires; and</li> <li>(b) has external markings that identify it as a firefighting vehicle</li> </ul>
5	A police vehicle that is equipped with a siren and flashing warning lights
6	An emergency response or search and rescue vehicle that: <ul style="list-style-type: none"> <li>(a) is designed and permanently fitted out for the purpose of emergency response or search and rescue operations; and</li> <li>(b) has external markings that identify it as a vehicle of that kind</li> </ul>
7	A vehicle that: <ul style="list-style-type: none"> <li>(a) is designed and permanently fitted out for the purpose of responding to and dealing with an environmental emergency; and</li> <li>(b) has external markings that identify it as a vehicle of that kind</li> </ul>
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

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## Note

1. Made by the Governor-General on <sup>L</sup> 2000, and notified in <sup>7 June</sup>  
the *Commonwealth of Australia Gazette* on <sup>L</sup> 2000. <sup>15 June</sup>