Commonwealth Coat of Arms

A New Tax System (Luxury Car Tax) Act 1999

No. 76, 1999 as amended

**Compilation start date:** 1 March 2013

**Includes amendments up to:** Act No. 138, 2012

**About this compilation**

**The compiled Act**

This is a compilation of the *A New Tax System (Luxury Car Tax) Act 1999* as amended and in force on 1 March 2013. It includes any amendment affecting the compiled Act to that date.

This compilation was prepared on 7 March 2013.

The notes at the end of this compilation (the ***endnotes***) include information about amending Acts and instruments and the amendment history of each amended provision.

**Uncommenced provisions and amendments**

If a provision of the compiled Act is affected by an uncommenced amendment, the text of the uncommenced amendment is set out in the endnotes.

**Application, saving and transitional provisions for amendments**

If the operation of an amendment is affected by an application, saving or transitional provision, the provision is set out in the endnotes.

**Modifications**

If a provision of the compiled Act is affected by a textual modification that is in force, the text of the modifying provision is set out in the endnotes.

**Provisions ceasing to have effect**

If a provision of the compiled Act has expired or otherwise ceased to have effect in accordance with a provision of the Act, details of the provision are set out 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.

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)

(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.

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 | luxury car tax |
| 2 | supply |
| 3 | you |

3‑10 Identifying the defined term in a definition

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

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.

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 Australia; 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:

(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:



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).

(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, 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).

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

(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:



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 Australia; and

(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.

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 Australia and is returned to Australia, 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.

(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 Australia before, on or after 1 July 2000; and

(c) the car is returned to Australia 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

(d) the ownership of the car when it is returned to Australia 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*.

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).

(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 are guilty of an offence if you contravene subsection (3).

Maximum 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:

(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.

Maximum 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.

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;

(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.

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:

(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.

(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.

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.

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 ***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.

(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.

(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.

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.

(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;

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

(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.

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:

(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).

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.

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

(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.

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) 8/33 of the luxury car tax described in paragraph (2)(a); and

(b) $3,000.

(4) You cannot have a refund entitlement under subsection (2) for more than one \*car in a \*financial year.

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) 8/33 of the luxury car tax described in paragraph (2)(a); and

(b) $3,000.

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.

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.

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.

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.

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:

(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.

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.

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.

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.

***Australia*** does not include any external Territory. However, it includes an installation (within the meaning of the *Customs Act 1901*) that is deemed to be part of Australia by section 5C of that Act.

***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.

***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 Australia***, 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.

***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 *Financial Management and Accountability Act 1997*.

***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.

***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 \*Australia.

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

***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*.

***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.

***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.

***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.

***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.

Endnotes

Endnote 1—Legislation history

This endnote sets out details of the legislation history of the *A New Tax System (Luxury Car Tax) Act 1999.*

| **Act** | **Number and year** | **Assent date** | **Commencement date** | **Application, saving and transitional provisions** |
| --- | --- | --- | --- | --- |
| A New Tax System (Luxury Car Tax) Act 1999 | 76, 1999 | 8 July 1999 | 1 July 2000 |  |
| A New Tax System (Indirect Tax and Consequential Amendments) Act 1999 | 176, 1999 | 22 Dec 1999 | Schedule 1 (items 169–186, 188, 191–202): *(a)*  Schedule 1 (items 187, 189, 190): 1 July 2000 *(a)* | — |
| A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999 | 177, 1999 | 22 Dec 1999 | Schedule 1 (items 163–169): *(b)* | — |
| A New Tax System (Tax Administration) Act (No. 1) 2000 | 44, 2000 | 3 May 2000 | Schedule 3 (items 2, 3): *(c)* | — |
| Indirect Tax Legislation Amendment Act 2000 | 92, 2000 | 30 June 2000 | Schedule 11 (item 16F): *(d)* | s. 2(7) (am. by 156, 2000, Sch. 7 [item 18]) |
| **as amended by** |  |  |  |  |
| Taxation Laws Amendment Act (No. 8) 2000 | 156, 2000 | 21 Dec 2000 | Schedule 7 (item 18): *(da)* | — |
| Taxation Laws Amendment Act (No. 8) 2000 | 156, 2000 | 21 Dec 2000 | Schedule 2 (items 13–18, 25(2)) and Schedule 6 (items 42, 43, 49(1)): Royal Assent *(e)* | Sch. 2 (item 25(2)) and Sch. 6 (item 49(1)) |
| Corporations (Repeals, Consequentials and Transitionals) Act 2001 | 55, 2001 | 28 June 2001 | ss. 4–14 and Schedule 3 (item 35): 15 July 2001 (*see* *Gazette* 2001, No. S285) *(f)* | ss. 4–14 [*see* Endnote 3] |
| New Business Tax System (Capital Allowances–Transitional and Consequential) Act 2001 | 77, 2001 | 30 June 2001 | Schedule 2 (items 15, 488(1)): Royal Assent *(g)* | Sch. 2 (item 488(1)) (am. by 119, 2002, Sch. 3 [item 97]) |
| **as amended by** |  |  |  |  |
| Taxation Laws Amendment Act (No. 5) 2002 | 119, 2002 | 2 Dec 2002 | Schedule 3 (item 97): *(h)* | — |
| Tax Laws Amendment (Long‑term Non‑reviewable Contracts) Act 2005 | 10, 2005 | 22 Feb 2005 | Schedule 1 (item 16): 1 July 2005 | — |
| Tax Laws Amendment (2006 Measures No. 2) Act 2006 | 58, 2006 | 22 June 2006 | Schedule 7 (items 18–23): Royal Assent | — |
| Fuel Tax (Consequential and Transitional Provisions) Act 2006 | 73, 2006 | 26 June 2006 | Schedule 5 (items 140–142): 1 July 2006 (*see* s. 2(1)) | — |
| Tax Laws Amendment (Luxury Car Tax) Act 2008 | 101, 2008 | 3 Oct 2008 | 3 Oct 2008 | Sch. 1 (item 10) and Sch. 2 (item 6)  Sch. 1 (item 13) (rs. by 150, 2008, Sch. 1 [item 8]) |
| **as amended by** |  |  |  |  |
| Tax Laws Amendment (Luxury Car Tax–Minor Amendments) Act 2008 | 150, 2008 | 11 Dec 2008 | Schedule 1 (item 8): *(i)* | — |
| Tax Laws Amendment (Luxury Car Tax–Minor Amendments) Act 2008 | 150, 2008 | 11 Dec 2008 | Schedule 1 (items 1–5): Royal Assent | Sch. 1 (item 5) |
| Tax Laws Amendment (2009 GST Administration Measures) Act 2010 | 20, 2010 | 24 Mar 2010 | Schedule 5 (items 4, 5): Royal Assent | Sch. 5 (item 5) |
| Tax Laws Amendment (2010 Measures No. 1) Act 2010 | 56, 2010 | 3 June 2010 | Schedule 6 (item 109): Royal Assent | — |
| Tax Laws Amendment (2011 Measures No. 2) Act 2011 | 41, 2011 | 27 June 2011 | Schedule 4 (items 11–16): Royal Assent | Sch. 4 (item 16) |
| Indirect Tax Laws Amendment (Assessment) Act 2012 | 39, 2012 | 15 Apr 2012 | Schedule 1 (items 6, 7, 130–142, 239) and Schedule 3 (items 8, 9): 1 July 2012 | Sch. 1 (item 239) |
| Customs Tariff Amendment (Schedule 4) Act 2012 | 138, 2012 | 25 Sep 2012 | Schedule 2 (items 4, 6): 1 Mar 2013 (*see* F2012L02253) | Sch. 2 (item 6) |

*(a)* The *A New Tax System (Luxury Car Tax) Act 1999* was amended by Schedule 1 (items 169–202) only of the *A New Tax System (Indirect Tax and Consequential Amendments) Act 1999*, subsections 2(3) and (5) of which provide as follows:

(3) Part 2 of Schedule 1 (other than items 187, 189 and 190) commences immediately after the commencement of the *A New Tax System (Luxury Car Tax) Act 1999*.

(5) Items 127, 133, 187, 189, 190, 232 and 235 of Schedule 1 commence, or are taken to have commenced, on 1 July 2000, or immediately after the commencement of item 9 of Schedule 3 to the *A New Tax System (Pay As You Go) Act 1999*, whichever is later.

*(b)* The *A New Tax System (Luxury Car Tax) Act 1999* was amended by Schedule 1 (items 163–169) only of the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999*, subsection 2(3) of which provides as follows:

(3) Part 2 of Schedule 1 to this Act commences immediately after the commencement of Part 2 of Schedule 1 (other than the items for which specific commencement has been provided) to the *A New Tax System (Indirect Tax and Consequential Amendments) Act 1999*.

Part 2 of Schedule 1 commenced on 1 July 2000.

*(c)* The *A New Tax System (Luxury Car Tax) Act 1999* was amended by Schedule 3 (items 2 and 3) only of the *A New Tax System (Tax Administration) Act (No. 1) 2000*, subsection 2(1) of which provides as follows:

(1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Tax Administration) Act 1999*.

Section 1 commenced on 22 December 1999.

*(d)* The *A New Tax System (Luxury Car Tax) Act 1999* was amended by Schedule 1 (item 16F) only of the *Indirect Tax Legislation Amendment Act 2000*, subsection 2(7) of which provides as follows:

(7) Item 16F of Schedule 11 commences immediately after the commencement of Part 2 of Schedule 1 to the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999*.

Part 2 of Schedule 1 commenced on 1 July 2000.

*(da)* The Indirect Tax Legislation Amendment Act 2000 was amended by Schedule 7 (item 18) only of the Taxation Laws Amendment Act (No. 8) 2000, subsection 2(7) of which provides as follows:

(7) Items 16 to 18 of Schedule 7 are taken to have commenced immediately after the *Indirect Tax Legislation Amendment Act 2000* received the Royal Assent.

*(e)* The *A New Tax System (Luxury Car Tax) Act 1999* was amended by Schedule 2 (items 13–18) and Schedule 6 (items 42 and 43) only of the *Taxation Laws Amendment Act (No. 8) 2000*, subsection 2(1) of which provides as follows:

(1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.

*(f)* The *A New Tax System (Luxury Car Tax) Act 1999* was amended by Schedule 3 (item 35) only of the *Corporations (Repeals, Consequentials and Transitionals) Act 2001*, subsection 2(3) of which provides as follows:

(3) Subject to subsections (4) to (10), Schedule 3 commences, or is taken to have commenced, at the same time as the *Corporations Act 2001*.

*(g)* The *A New Tax System (Luxury Car Tax) Act 1999* was amended by Schedule 2 (item 15) only of the *New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001*, subsection 2(1) of which provides as follows:

(1) Subject to subsection (2), this Act commences on the day on which it receives the Royal Assent.

*(h)* The *New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001* was amended by Schedule 3 (item 97) only of the *Taxation Laws Amendment Act (No. 5) 2002*, subsection 2(1) (item 9) of which provides as follows:

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

| **Commencement information** | | |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Provision(s)** | **Commencement** | **Date/Details** |
| 9. Items 79 to 99 of Schedule 3 | Immediately after the commencement of section 2 of the *New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001* | 30 June 2001 |

*(i)* Subsection 2(1) (item 3) of the *Tax Laws Amendment (Luxury Car Tax—Minor Amendments) Act 2008* provides as follows:

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| **Provision(s)** | **Commencement** | **Date/Details** |
| --- | --- | --- |
| 3. Schedule 1, item 8 | Immediately after the commencement of the *Tax Laws Amendment (Luxury Car Tax) Act 2008*. | 3 October 2008 |

Endnote 2—Amendment history

This endnote sets out the amendment history of the *A New Tax System (Luxury Car Tax) Act 1999.*

| ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted exp. = expired or ceased to have effect | |
| --- | --- |
| **Provision affected** | **How affected** |
| **Part 1** |  |
| **Division 2** |  |
| s. 2‑10 | am. No. 101, 2008; No. 39, 2012 |
| Heading to s. 2‑25 | rs. No. 73, 2006 |
| s. 2‑25 | am. No. 73, 2006; No. 39, 2012 |
| **Part 2** |  |
| **Division 5** |  |
| s. 5‑10 | am. No. 176, 1999 |
| 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. Nos. 176 and 177, 1999; No. 156, 2000; No. 138, 2012 |
| s. 7‑15 | am. No. 176, 1999; No. 101, 2008 |
| s. 7‑20 | ad. No. 156, 2000 |
| **Division 9** |  |
| s. 9‑20 | am. No. 56, 2010 |
| **Part 3** |  |
| **Division 13** |  |
| **Subdivision 13‑A** |  |
| Heading to s. 13–5 | rs. No. 39, 2012 |
| s. 13–5 | am. No. 39, 2012 |
| s. 13‑15 | am. No. 156, 2000 |
| **Subdivision 13‑B** |  |
| Heading to Subdiv. 13–B | rs. No. 39, 2012 |
| Heading to s. 13–20 | rs. No. 39, 2012 |
| s. 13‑20 | am. No. 176, 1999; No. 39, 2012 |
| Note to s. 13‑20(1)  Renumbered Note 1 | No. 44, 2000 |
| Note 1 to s. 13–20(1)(b) | am. No. 39, 2012 |
| Note 1A to s. 13–20(1)(b) | ad. No. 39, 2012 |
| Note 2 to s. 13–20(1)(b) | ad. No. 44, 2000 |
|  | am. No. 73, 2006; No. 39, 2012 |
| s. 13‑25 | am. No. 176, 1999; No. 156, 2000; No. 39, 2012 |
| Note to s. 13–25(1) | am. No. 39, 2012 |
| Note to s. 13‑25(1A) | am. No. 39, 2012 |
| **Division 15** |  |
| **Subdivision 15‑A** |  |
| s. 15‑5 | am. No. 176, 1999 |
| **Subdivision 15‑C** |  |
| s. 15‑40 | am. Nos. 176 and 177, 1999 |
| s. 15‑45 | am. Nos. 176 and 177, 1999 |
| **Division 16** |  |
| Div. 16 of Part 3 | 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** |  |
| Div. 18 of Part 3 | ad. No. 101, 2008 |
| s. 18‑1 | ad. No. 101, 2008 |
| s. 18‑5 | ad. No. 101, 2008 |
|  | am. No. 150, 2008 |
| s. 18‑10 | ad. No. 101, 2008 |
|  | am. No. 150, 2008 |
| s. 18‑15 | ad. No. 101, 2008 |
| s. 18‑20 | ad. No. 101, 2008 |
| **Part 4** |  |
| **Division 21** |  |
| s. 21‑1 | am. No. 58, 2006 |
| **Part 5** |  |
| **Division 25** |  |
| Heading to Div. 25 of  Part 5 | rs. No. 176, 1999 |
| Subhead. to s. 25‑1(3) | ad. No. 101, 2008 |
| s. 25‑1 | am. No. 176, 1999; No. 92, 2000; No. 77, 2001; No. 101, 2008 |
| s. 25‑5 | rep. No. 176, 1999 |
| **Division 27** |  |
| s. 27‑1 | am. Nos. 176 and 177, 1999; No. 156, 2000; No. 55, 2001; No. 10, 2005; No. 58, 2006; No. 101, 2008; No. 41, 2011; No. 39, 2012 |

Endnote 3—Application, saving and transitional provisions

This endnote sets out applications, saving and transitional provisions for amendments of the *A New Tax System (Luxury Car Tax) Act 1999.*

For application, saving or transitional provisions made by the *Corporations (Repeals, Consequentials and Transitionals) Act 2001, see* Act No. 55, 2001.

Taxation Laws Amendment Act (No. 8) 2000 (No. 156, 2000)

Schedule 2

25 Application

(2) The rest of the amendments made by this Schedule apply, and are taken to have applied, to importations into Australia on or after 1 July 2000.

Schedule 6

49 Application

(1) The amendments made by items 1 to 8, 13 to 19, 22 to 35, 37, 39, 40, 42 and 43 apply, and are taken to have applied, in relation to net amounts for tax periods starting on or after 1 July 2000.

New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001 (No. 77, 2001)

Schedule 2

488 Application

(1) Subject to this item, the amendments made by this Schedule apply to:

(a) depreciating assets:

(i) you start to hold under a contract entered into after 30 June 2001; or

(ii) you constructed where the construction started after that day; or

(iii) you start to hold in some other way after that day; and

(b) expenditure that does not form part of the cost of a depreciating asset incurred after that day.

Tax Laws Amendment (Luxury Car Tax) Act 2008 (No. 101, 2008)

Schedule 1

10 Application

(1) The amendments made by items 1 to 3 of this Schedule apply to taxable supplies of luxury cars and taxable importations of luxury cars on or after 1 July 2008.

(2) The amendments made by items 4 to 9 of this Schedule apply to taxable supplies of luxury cars and taxable importations of luxury cars on or after the day on which this Act receives the Royal Assent (regardless of when contracts for the supplies or importations were entered into).

13 Application

The amendments made by this Schedule do not apply where:

(a) the contract to make the taxable supply or taxable importation of the luxury car was entered into before 7.30 pm, by legal time in the Australian Capital Territory, on 13 May 2008; or

(b) the contract to make the taxable supply or taxable importation of the luxury car was entered into before that time and, after that time, a contract to finance the making of the supply is entered into.

Schedule 2

6 Application

The amendments made by this Schedule apply to taxable supplies of luxury cars and taxable importations of luxury cars on or after 1 July 2008.

Tax Laws Amendment (Luxury Car Tax—Minor Amendments) Act 2008 (No. 150, 2008)

Schedule 1

5 Application

The amendments made by items 1 to 4 apply to taxable supplies of luxury cars and taxable importations of luxury cars on or after 1 July 2008.

Tax Laws Amendment (2009 GST Administration Measures) Act 2010 (No. 20, 2010)

Schedule 5

5 Application

The amendment made by item 4 applies in relation to claims made on or after the commencement of this Schedule.

Tax Laws Amendment (2011 Measures No. 2) Act 2011 (No. 41, 2011)

Schedule 4

16 Application provision

(1) The amendments made by this Schedule apply in relation to the payment, or the discharging of liability to make a payment, relating to an Australian tax, or an Australian fee or charge, imposed on or after 1 July 2011.

(2) However, the amendments do not apply in relation to a payment, or a discharge of a liability to make a payment, relating to an Australian tax, or an Australian fee or charge, imposed before 1 July 2012 if the payment is of a kind specified by legislative instrument (a ***Division 81 determination***):

(a) made for the purposes of subsection 81‑5(2) of the *A New Tax System (Goods and Services Tax) Act 1999*; and

(b) in force immediately before the commencement of this item.

(3) Despite the repeal of subsection 81‑5(2) of the *A New Tax System (Goods and Services Tax) Act 1999* by item 2 of this Schedule, a Division 81 determination continues to have effect, after the commencement of this item and before 1 July 2012, as if the repeal had not happened.

Indirect Tax Laws Amendment (Assessment) Act 2012 (No. 39, 2012)

Schedule 1

239 Application of amendments

(1) The amendments made by Divisions 1, 2 and 3 of this Part apply in relation to payments and refunds that relate to tax periods, and fuel tax return periods, starting on or after 1 July 2012.

(2) The amendments made by Divisions 1, 2 and 3 of this Part also apply in relation to payments and refunds that:

(a) do not relate to any tax periods or fuel tax return periods; and

(b) relate to liabilities or entitlements that arose on or after 1 July 2012.

Customs Tariff Amendment (Schedule 4) Act 2012 (No. 138, 2012)

Schedule 2

6 Application provision

The amendments made by this Schedule apply in relation to importations that occur on or after the commencement of this Schedule.

Endnote 4—Uncommenced amendments

This endnote sets out amendments of the *A New Tax System (Luxury Car Tax) Act 1999* that have not yet commenced.

There are no uncommenced amendments.

Endnote 5—Misdescribed amendments

This endnote sets out amendments of the *A New Tax System (Luxury Car Tax) Act 1999* that have been misdescribed.

There are no misdescribed amendments.