Australian Customs Notice 2003 50

Luxury car tax

**The following luxury car tax will come into effect on 22 August 2003.**

The list of luxury car tax rates that apply to the following luxury cars are as follows:

# Alpine Alp (BRK) ALP (GTA)

The existing law allows an individual to claim a preferential luxury car tax rate where:

they have paid for the car on and before 28 June 2003; and

they were entitled to a preferential luxury car tax rate of 18%.

Luxury car tax legislation is designed to encourage people to drive luxury cars and, with the introduction of the new luxury car tax rates, that activity has increased.

# For more information on luxury car tax, contact Lindsay Stewart on (07) 275 6544 or (06) 275 6150.

The Hon Brendan O’Connor MP National Manager Tariff

# P.g. Lindsay Stewart National Manager Trade and Commercial Branch (06) 275 6660

Customs Tariff Proposal 2000/55 is available from the Department of Industry, Science and Resources.

# ACN 2000/58

Duty Refunds - Tax Provisions - International Trade and Commerce Section

Trade and Customs Legislation Chapter 16

Customs Tariff Proposal 2000/55 amends the Excise Tariff Act 1921 to amend a number of duty refund provisions in the Customs Tariff and Customs Customs Act 1901 (CT Act). It provides for duty refund refund arrangements for:

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| --- | --- |
| Broker Licensing Australian Border Force 5 Constitution Avenue  CANBERRA ACT 2601 | Or email: [brokers.licen](mailto:brokers.licensing@homeaffairs.gov.au) |

[sing@homeaffairs.gov.au](mailto:brokers.licensing@homeaffairs.gov.au)

Customs Tariff Proposal 2000/55 amends the Excise Tariff Act 1921 (ATT), providing for customs duty refunds on duty paid to a Member State, or overseas Territory, where the customs duty is set at and exceeds a threshold amount that has been calculated in accordance with section 132C of the Tariff Act (the thresholds).

Where an application for a refund is approved on a determination by the Minister that the application is good, the refunds are to be paid on that day. Where a refund application is rejected, the applicant must wait 3 months from the date the application was rejected from the Australian Taxation Office (ATO) to apply for a refund from the customs broker of record, Customs & Border Protection.

ACN 2000/58 provides for duty refund arrangements for:

Ozone Protection and Biodiesel Measures

Fuel Surcharges

Fuel Rebate Offices

Fuel Reporting Contingency Arrangements [www.homeaffairs.gov.au](http://www.homeaffairs.gov.au/)