DEPARTMENT OF IMMIGRATION AND BORDER PROTECTION NOTICE

No.2017/15

Luxury Car Tax Threshold and Fuel Efficient Vehicle Limit – Changes

This Notice is to advise of the increases in the luxury car tax (LCT) threshold and the fuel-efficient car limit for the 2017-18 financial year.

The Australian Taxation Office (ATO) has determined that from 1 July 2017 the following are effective:

|  |  |  |
| --- | --- | --- |
|  | LCT threshold | $65,094 (increased from $64,132) |
|  | Fuel efficient car limit | $75,526 (no change from 2016-17) |

The increased LCT threshold and the fuel-efficient car limit advised in this Notice supersede those advised in Department of Immigration and Border Protection Notice No. 2016/19.

The Integrated Cargo System will be amended to reflect the LCT threshold increase. Further information on:

* Fuel efficient cars is available from [www.infrastructure.gov.au](http://www.infrastructure.gov.au/)
* LCT is available from [www.ato.gov.au](http://www.ato.gov.au/)
* Exemptions from LCT is available from [www.border.gov.au](http://www.border.gov.au/)

[Signed] Joshua Hutton

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