

CUSTOMS AND BORDER PROTECTION NOTICE No. 2012/40

**Luxury Car Tax Threshold and Fuel Efficient Vehicle Limit – Changes**

This notice is to advise of the recent increase in the luxury car tax (LCT) threshold for the 2012-13 financial year.

The Australian Taxation Office has determined that from 1 July 2012 the following are effective:

* LCT Threshold $59,133 (increased from $57,466)
* Fuel efficient vehicle limit $75,375 (unchanged)

The increased LCT threshold limit advised in this notice supersedes that advised in ACN 2010/40.

The Integrated Cargo System (ICS) has been amended to reflect the threshold increase. Further information on:

* fuel efficient cars is available from: [www.infrastructure.gov.au](http://www.infrastructure.gov.au/)
* quoting for LCT is available from: [www.ato.gov.au](http://www.ato.gov.au/)
* exemptions from LCT from: [www.customs.gov.au](http://www.customs.gov.au/)

For queries concerning this CBPN, please contact the Customs Information and Support Centre on 1300 363 263.

(Signed)

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