**Australian Government**



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**Australian Customs and Border Protection Service**

# AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2014/26

**Luxury Car Tax Threshold and Fuel Efficient Vehicle Limit** -

# Changes

This notice is to advise of the recent decision to increase the luxury car tax (LCT) threshold for the 2014-15 financial year.

The Australian Taxation Office (ATO) has determined that from 1 July 2014 the following are effective:

* LCT Threshold
* Fuel Efficient Car Limit

$61,884 (increased from $60,316)

$75,375 (unchanged)

More information is available from the ATO website - Luxury Car Tax Determination LCTD 2014/2 refers.

The increased LCT threshold limit advised in this Australian Customs and Border Protection Notice (ACBPN) supersedes that advised in ACBPN 2013/35.

The Integrated Cargo System will be 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 is available from [www.customs.gov.au](http://www.customs.gov.au/)

For enquiries concerning this notice please contact the Customs Information and Support Centre on 1300 363 263 or email [information@customs.gov.au](mailto:information@customs.gov.au)

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*cL\_s* June 2014