

Department of Home Affairs Notice No. 2018/18

**Luxury car tax threshold and fuel efficient car limit 2018-19**

This Notice is to advise of the increase in the luxury car tax (LCT) threshold and the fuel efficient car limit for the 2018-19 financial year.

The Australian Taxation Office has determined that from 1 July 2018, the following will take effect:

* LCT threshold $66,331 (increased from $65,094)
* Fuel efficient car limit $75,526 (no change from 2017-18)

The increased LCT threshold and the fuel efficient car limit advised in this Notice supersede those advised in the Department of Immigration and Border Protection Notice No. 2017/15.

The Integrated Cargo System will be amended to reflect the LCT threshold increase. Further information on LCT and fuel efficient cars can be found via:

* Australian Taxation Office - [Luxury car tax rate and thresholds](https://www.ato.gov.au/rates/luxury-car-tax-rate-and-thresholds/)
* Department of Home Affairs - [Luxury car tax exemptions](https://www.homeaffairs.gov.au/busi/duty/indi/brokers/luxury-car-tax-exemptions)

[signed] Andrew Tankey

A/g Assistant Secretary

Customs and Border Revenue Branch 31 May 2018