



A New Tax System (Luxury Car Tax) Regulations 2019

I, General the Honourable David Hurley AC DSC (Retd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 05 September 2019

David Hurley
Governor-General

By His Excellency's Command

Michael Sukkar
Assistant Treasurer

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Part 1—Preliminary

1 Name

This instrument is the *A New Tax System (Luxury Car Tax) Regulations 2019*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 October 2019.	1 October 2019

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *A New Tax System (Luxury Car Tax) Act 1999*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

5 Definitions

Note: A number of expressions used in this instrument are defined in the Act, including the following:

- (a) car;
- (b) import;
- (c) supply.

In this instrument:

Act means the *A New Tax System (Luxury Car Tax) Act 1999*.

leisure activity: see subsection 27-1.02(2).

Part 5—Rules for interpreting the Act

Division 25—Luxury cars

25-1.01 Emergency vehicles

- (1) For the purposes of paragraph 25-1(2)(a) of the Act, a vehicle is an emergency vehicle if:
- (a) it is a vehicle set out in subsection (2); and
 - (b) a statement to the effect that the vehicle is to be used only as an emergency vehicle of the kind described in the statement is given:
 - (i) to the supplier of the vehicle, at the time the vehicle is supplied, by the recipient of the supply; or
 - (ii) to the Comptroller-General of Customs (within the meaning of the *Customs Act 1901*), at the time the vehicle is imported, by the person importing the vehicle.
- (2) For the purposes of subsection (1), the vehicles are set out in the following table:

Item	Vehicles
1	A vehicle that is registered in a State or Territory as an emergency vehicle
2	An ambulance
3	A mobile intensive care ambulance, or similar vehicle, that is: <ul style="list-style-type: none">(a) fitted with a siren and flashing warning lights; and(b) used to transport paramedics and equipment to the site of an accident
4	A firefighting vehicle that: <ul style="list-style-type: none">(a) is designed, permanently fitted out and equipped for the purpose of fighting and preventing fires; and(b) has external markings that identify it as a firefighting vehicle
5	A police vehicle that is equipped with a siren and flashing warning lights
6	An emergency response or search and rescue vehicle that: <ul style="list-style-type: none">(a) is designed and permanently fitted out for the purpose of emergency response or search and rescue operations; and(b) has external markings that identify it as a vehicle of that kind
7	A vehicle that: <ul style="list-style-type: none">(a) is designed and permanently fitted out for the purpose of responding to and dealing with an environmental emergency; and(b) has external markings that identify it as a vehicle of that kind
8	An ambulance, or similar vehicle, that is specially equipped for carrying sick or wounded animals
9	A vehicle that is acquired for immediate modification or conversion into a vehicle mentioned in another item in this table before its first use as a vehicle

Division 27—The Dictionary

27-1.01 Meaning of *refund-eligible car*

For the purposes of the definition of *refund-eligible car* in section 27-1 of the Act, a 4 wheel drive, or all wheel drive, car is a refund-eligible car if:

- (a) it is in the category described as “passenger car (MA)” in clause 4.3.1 of the *Vehicle Standard (Australian Design Rule – Definitions and Vehicle Categories) 2005* and has a ground clearance (within the meaning given by clause 3 of that instrument) of not less than 175 mm; or
- (b) it is in the category described as “off-road passenger vehicle (MC)” in clause 4.3.3 of that instrument.

27-1.02 Meaning of *tourist activity*

- (1) For the purposes of the definition of *tourist activity* in section 27-1 of the Act, a tourist activity is an activity that:
 - (a) is a leisure activity; and
 - (b) is of a touring nature; and
 - (c) does not involve the transporting of passengers:
 - (i) by taxi or limousine for fares; or
 - (ii) by a hire car service.
- (2) *Leisure activity* includes an activity involving a visit by a tourist to a site of scenic beauty, cultural interest, environmental interest, historical interest or recreational interest.

Part 6 Application, saving and transitional provisions

Division 29 Application provisions in relation to the commencement of this instrument

Section 29-1.01

Part 6—Application, saving and transitional provisions

Division 29—Application provisions in relation to the commencement of this instrument

29-1.01 Application provisions in relation to the commencement of this instrument

- (1) Section 25-1.01 applies in relation to supplies made, or importations occurring, after the commencement of this instrument.
- (2) Despite the repeal of regulation 25-1.01 of the *A New Tax System (Luxury Car Tax) Regulations 2000*, that regulation continues to apply in relation to supplies made, or importations occurring, before the commencement of this instrument, as if the repeal had not happened.

Schedule 1—Repeals

A New Tax System (Luxury Car Tax) Regulations 2000

1 The whole of the instrument

Repeal the instrument.