

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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:  (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:  (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:  (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:  (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

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.