



Legislative Instrument

Taxation Administration (Remedial Power – Certificate for GST-free supplies of Cars for Disabled People) Repeal and Transitional Arrangements Determination 2021

I, Louise Clarke, Deputy Commissioner of Taxation, make this determination under section 370-15 of Schedule 1 to the *Taxation Administration Act 1953*.

Louise Clarke

Deputy Commissioner of Taxation
Policy, Analysis and Legislation
Law Design and Practice
27 July 2021

1. Name of instrument

This instrument is the *Taxation Administration (Remedial Power – Certificate for GST-free supplies of Cars for Disabled People) Repeal and Transitional Arrangements Determination 2021*.

2. Commencement

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	The first day this instrument is no longer liable to be disallowed, or to be taken to have been disallowed, under section 42 (disallowance) of the <i>Legislation Act 2003</i> .	
2. Sections 5 and 6	The later of: (a) the start of the first day this instrument is no longer liable to be disallowed, or to be taken to have been disallowed, under section 42 (disallowance) of the <i>Legislation Act 2003</i> ; and (b) immediately after the commencement of item 44 of Schedule 3 to the <i>Treasury Laws Amendment (2021 Measures No. 5) Act 2021</i> .	

Note: This table relates only to the provisions of this instrument as originally made.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.

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 section 370-15 of Schedule 1 to the *Taxation Administration Act 1953*.

4. Definitions

In this instrument:

GST Act means the *A New Tax System (Goods and Services Tax) Act 1999*

medical practitioner has the meaning given in section 195-1 of the GST Act

car has the meaning given in section 195-1 of the GST Act

car parts has the meaning given in section 195-1 of the GST Act

item 44 means item 44 of Schedule 3 to the *Treasury Laws Amendment (2021 Measures No. 5) Act 2021*

5. Repeal

The *Taxation Administration (Remedial Power – Certificate for GST-free supplies of Cars for Disabled People) Determination 2020* is repealed.

6. Transitional Provision

- (1) This item applies to a current disability certificate or certificate of medical eligibility issued to a person if:
 - (a) the current disability certificate was issued by the Managing Director of the nominated company (within the meaning of Part 2 of the *Hearing Services and AGHS Reform Act 1997*) or an officer or employee of that company who is authorised in writing by the Managing Director; or
 - (b) the current certificate of medical eligibility was issued by a medical practitioner under the *Taxation Administration (Remedial Power – Certificate for GST-free supplies of Cars for Disabled People) Determination 2020* before the repeal of that Determination; and
 - (c) the certificate was in force immediately before the commencement of item 44.
- (2) The current disability certificate or certificate of medical eligibility has effect, after the commencement of item 44, as if it were a disability certificate issued by a medical practitioner in the approved form to the person under item 44.
- (3) This item applies in respect of a supply of a car or car parts to an individual made after the commencement of item 44.

7. Repeal of this instrument

This instrument is repealed at the start of 1 October 2024.