



Application for luxury car tax refund – for primary producers and tourism operators

WHEN TO USE THIS APPLICATION'

Use this application to claim a luxury car tax (LCT) refund. You can claim a refund of 8/33 of the LCT payable, up to a maximum of \$3000. This is the difference between the current LCT rate of 33% and the previous LCT rate of 25%.

To be eligible to apply for a refund of LCT using this form, you must be one of the following, a:

- ☐ primary producer
- ☐ tourism operator

You must also:

- ☐ be registered for GST
- ☐ have an Australian business number (ABN).

COMPLETING YOUR APPLICATION

- ☐ Answer all applicable questions
- ☐ Place **X** in all applicable boxes

➤ For more information, visit our website ato.gov.au/LCT or phone us on **13 28 66**.

❗ You cannot claim luxury car tax (LCT) refunds on your activity statement. You must complete this form to claim an LCT refund.

Section A: Applicant details

1 Who is the applicant?

Business name (legal name of the business applying for the LCT refund as it appears on the Australian Business Register)

Business address

Suburb/town

State/territory

Postcode

Postal address for all correspondence relating to this application (if the same as the business address, write 'AS ABOVE')

Suburb/town

State/territory

Postcode

Business phone

Mobile

Fax

Business email address

Do you authorise us to communicate with you or your authorised contact person/s by email on confidential matters relating to this application?

No ☐ Yes ☐

2 Are you registered for GST?

No ☐ You cannot claim an LCT refund.

Yes ☐ What is your ABN?

❗ While it is not compulsory to provide an ABN, it will help us process your application promptly.

3 What is your business?

Primary producer ☐

You are eligible to apply for an LCT refund if you are a primary producer, including an individual, partnership, trust or company, carrying on a primary production business such as:

- plant and animal farming
- fishing and pearling
- tree farming and felling.

You can only claim a refund for **one eligible** car per financial year.

Tourism operator ☐

You are eligible to apply for an LCT refund if you are a tourism operator, and:

- you will use the car for the purpose of carrying on a business
- the principal purpose of the business is to carry tourists for tourist activities.

Tourist activities must be both:

- leisure activities
- of a touring nature.

A leisure activity includes activities involving a visit by a tourist to a site of:

- scenic beauty
- cultural interest
- environmental interest
- historical interest
- recreational interest.

You can claim a refund for **all eligible** cars.

Tourist activities do not include transporting passengers by either:

- taxi or limousine for fares
- a hire car service.

4 What are your bank account details?

BSB code (Include all six numbers)

Account number

Full account name

Name of account holder

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given name

This account must be held by one of the following:

- you as the registered business (solely or jointly)
- your registered tax agent
- a legal practitioner acting as trustee or executor for your business.

Section B: Car details

Provide details about the car (or cars) you are claiming an LCT refund on. You must keep a copy of your invoice which includes details of the amount of LCT payable on the car (or cars). You can only claim refunds for cars that are four wheel drive or all wheel drive, and are either:

- a 'passenger car' with a ground clearance of at least 175mm
- an 'off road passenger vehicle'.

5 Provide details about the car:

(a) Is the car leased? No ☐ Yes ☐

(b) Make

(c) Model

(d) Vehicle identification number (VIN)

(e) ABN of the dealer you purchased the car from
(included on your invoice)

(f) The date the car was delivered to you / /
Day Month Year

(g) The contract price of the car (including GST) \$

(h) The amount of LCT payable (included on your invoice) \$

❗ If you are only claiming a refund for one car, go to section D.

Section C: Details of additional cars

If you are a tourism operator claiming a refund for more than one car, provide details for each car.
If you need more space, attach extra pages and print at the top of each:

- 'Application for luxury car tax refund'
- the ABN you provided in question 2
- 'Section C'.

6 Provide details about additional cars

ADDITIONAL CAR 1

(a) Is the car leased? No ☐ Yes ☐

(b) Make

(c) Model

(d) Vehicle identification number (VIN)

(e) ABN of the dealer you purchased the car from
(included on your invoice)

(f) The date the car was delivered to you / /
Day Month Year

(g) The contract price of the car (including GST) \$

(h) The amount of LCT payable (included on your invoice) \$

ADDITIONAL CAR 2

(a) Is the car leased? No ☐ Yes ☐

(b) Make

(c) Model

(d) Vehicle identification number (VIN)

(e) ABN of the dealer you purchased the car from
(included on your invoice)

(f) The date the car was delivered to you / /
Day Month Year

(g) The contract price of the car (including GST) \$

(h) The amount of LCT payable (included on your invoice) \$

ADDITIONAL CAR 3

(a) Is the car leased? No ☐ Yes ☐

(b) Make

(c) Model

(d) Vehicle identification number (VIN)

(e) ABN of the dealer you purchased the car from
(included on your invoice)


(f) The date the car was delivered to you / /
Day Month Year

(g) The contract price of the car (including GST) \$

(h) The amount of LCT payable (included on your invoice) \$

Section D: Declaration

You must be a person authorised to act on behalf of the business named in question 1 to complete this declaration.

 We may impose penalties if you give false or misleading information.

Privacy

Tax law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy, go to ato.gov.au/privacy

I certify that the information on this form is true and correct.

Full name

Position held

Business email address

Business hours phone number

Signature

Date

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Lodging your application

Keep a copy of your completed application for your records and lodge the original with all necessary attachments via:

- fax on **1300 130 900**
- one of our shopfronts
- mail to
Australian Taxation Office
PO Box 1032
ALBURY NSW 2640