



A New Tax System (Luxury Car Tax Imposition—General) Act 1999

Act No. 79 of 1999 as amended

This compilation was prepared on 14 October 2008
taking into account amendments up to Act No. 100 of 2008

The text of any of those amendments not in force
on that date is appended in the Notes section

The operation of amendments that have been incorporated may be
affected by application provisions that are set out in the Notes section

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An Act to implement A New Tax System by imposing a luxury car tax, so far as that tax is neither a duty of customs nor a duty of excise

1 Short title [*see* Note 1]

This Act may be cited as the *A New Tax System (Luxury Car Tax Imposition—General) Act 1999*.

2 Commencement

This Act commences on 1 July 2000.

3 Imposition

- (1) The tax that is payable under the *A New Tax System (Luxury Car Tax) Act 1999* is imposed by this section under the name of luxury car tax.
- (2) This section imposes luxury car tax only so far as that tax is neither a duty of customs nor a duty of excise within the meaning of section 55 of the Constitution.

4 Rate

The rate of luxury car tax payable under the *A New Tax System (Luxury Car Tax) Act 1999* is 33%.

Note: Luxury car tax is only calculated on the value of the car that exceeds the luxury car tax threshold in that Act.

5 Act does not impose a tax on property of a State

- (1) This Act does not impose a tax on property of any kind belonging to a State.
- (2) ***Property of any kind belonging to a State*** has the same meaning as in section 114 of the Constitution.

Table of Acts

Notes to the *A New Tax System (Luxury Car Tax Imposition—General) Act 1999*

Note 1

The *A New Tax System (Luxury Car Tax Imposition—General) Act 1999* as shown in this compilation comprises Act No. 79, 1999 amended as indicated in the Tables below.

For all relevant information pertaining to application, saving or transitional provisions see Table A.

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>A New Tax System (Luxury Car Tax Imposition—General) Act 1999</i>	79, 1999	8 July 1999	1 July 2000	
<i>A New Tax System (Luxury Car Tax Imposition—General) Amendment Act 2008</i>	100, 2008	3 Oct 2008	Schedule 1: (a) Remainder: Royal Assent	Sch. 1 (item 2)

Act Notes

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- (a) Subsection 2(1) (item 2) of the *A New Tax System (Luxury Car Tax Imposition—General) Amendment Act 2008* provides as follows:
- (1) Each provision of this Act 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
Provision(s)	Commencement	Date/Details
2. Schedule 1	Immediately after the commencement of the <i>Tax Laws Amendment (Luxury Car Tax) Act 2008</i> .	3 October 2008

Table of Amendments

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected How affected

S. 4 am. No. 100, 2008

Table A

Table A

Application, saving or transitional provisions

A New Tax System (Luxury Car Tax Imposition—General) Amendment Act 2008 (No. 100, 2008)

Schedule 1

2 Application

The amendment made by this Schedule applies to taxable supplies of luxury cars and taxable importations of luxury cars on or after 1 July 2008.