



Application for a certificate of medical eligibility to obtain a car or car parts GST-free

What is this application for

The information on this application is used to assess whether an applicant meets the medical eligibility requirement for a certificate to obtain a car or car parts GST-free (certificate of medical eligibility).

To purchase or lease a car or car parts GST-free, all of the following requirements must be met:

- you hold either:
 - a permanent certificate issued by Medibank Health Solutions (the nominated company under relevant legislation) that certifies that you have lost the use of one or more limbs (upper or lower) to such an extent that you are unable to use public transport, or
 - a current certificate of medical eligibility issued by a registered medical practitioner, that certifies that you have lost the use of one or more limbs (upper or lower) to such an extent that you are unable to use public transport (that is, buses, trains or trams, but not taxis), and
- from the date of purchase or lease, you intend to use the car, or car parts, in your personal transportation to or from gainful employment for a period of two years or until the car has travelled 40,000 kilometres.

If you have a permanent certificate issued by Medibank Health Solutions, you do not need to complete this application. Go to Next steps.

How to complete this application

Section A is to be completed by you.

You should make an appointment with your medical practitioner to undertake a medical assessment. The medical practitioner may charge for the appointment.

A Medicare rebate may be available where this application is completed as part of a clinical consultation where examination of the patient is required.

The examining medical practitioner completes section B and, if a certificate of medical eligibility is to be issued, section C.

If a certificate of medical eligibility is issued to you by the medical practitioner, keep this completed application together with the certificate of medical eligibility for your records.

! You do not need to send this completed application or the certificate of medical eligibility to the Tax Office.

Next steps

To obtain a car or car parts GST-free, you must also meet the other eligibility requirements in the GST law. For privacy reasons, it is only necessary to provide the motor vehicle dealer or car parts supplier with a *Declaration for an exemption of GST on a car or car parts – person with a disability who is gainfully employed* (NAT 3419).

The completed declaration form is given to the motor vehicle dealer or car parts supplier who keeps it to support supplying you the car or car parts GST-free.

- !** To find out more about the eligibility requirements including whether you are gainfully employed for GST purposes:
- refer to *Eligibility for tax concessions on cars* (QC33261), or
 - phone us on **13 28 66**.

Section A: Applicant's details

To be completed by the applicant or their authorised person

1 Personal details

Your name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Date of birth

Day / Month / Year

Your home address

Suburb/town

State/territory

Postcode

Your phone number

Your email (optional)

2 Purpose of application

GST exemption required for (mark all that apply):

a car

car replacement parts

The car or car parts must be purchased or leased in the applicant's name only. Provide details of the car to be purchased or leased or the car parts to be purchased. Only car replacement parts are able to be purchased GST-free. For example, accessories, petrol and oil are not GST-free. Please refer to our web guidance at www.ato.gov.au for more information.

3 Previous GST exemptions

Have you previously applied for exemption from GST for:

A car

No

Yes Provide the following information

Name of motor vehicle dealer

Approximate date of application

Day Month Year
 / /

Car replacement parts

No

Yes Provide the following information

Name of business from which the car parts were purchased:

Approximate date of application

Day Month Year
 / /

 If you need more space for question 3, provide your information on a separate sheet that is clearly marked question 3.

4 Employment

What are your employer details

 Individuals seeking to access this concession must be in paid employment, including self-employment

Employer name

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Address

Suburb/town

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State/territory

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Postcode

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Phone number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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What is the nature of your paid employment?

Declaration and statement of intent of applicant

 Before you sign this application, check you have completed it correctly. Penalties may be imposed for giving false or misleading information.

I declare that the information I have provided in section A of this application is true and correct, and that from the date of purchase or lease, I intend to use the car, or car parts, for which this application is made in my personal transportation to or from gainful employment for a period of 2 years or until the car has travelled 40,000 kilometres.

Signature of applicant or their authorised person

Date

Day Month Year

□ □ / □ □ / □ □ □ □

Section B: Medical report on applicant

To be completed by the examining medical practitioner.

 Please read the information in section A prior to completing section B.

The applicant meets the medical eligibility requirement for a certificate of medical eligibility where the applicant has lost the use of one or more limbs (upper or lower) to such an extent that they are unable to use public transport (that is, buses, trains or trams, but not taxis).

If you need more space, provide your information on a separate sheet, clearly marked with the applicable question number.

Applicant's name

Medical examination 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"/>

5 Diagnosis, clinical description and examination findings of relevant upper and/or lower limb(s)

In my opinion, the disability/ies in part 5 above:

■ have existed for about years

■ are permanent No Yes

6 Details of additional contributing medical factors or conditions that impact on the person's ability to use public transport

7 Functional aspects

Please consider how the applicant's above disability/ies affects their functional capacities:

A Can the applicant walk 400 metres?

B Can the applicant hold or grasp a hand rail?

C Can the applicant negotiate stairs with a handrail?

D Can the applicant negotiate stairs without a handrail?

E Can the applicant negotiate five to 10 stairs?

F Can the applicant negotiate getting on and off a bus, train or tram?

G Can the applicant maintain a standing posture?

H Can the applicant maintain a standing posture in a moving vehicle?

I Is the applicant's disability permanent or long term – that is, unlikely to change within two years?

When considering questions A to I above and based on your diagnosis and knowledge of the applicant's disability/ies, has the applicant lost the use of one or more of their limbs to such an extent that they are unable to use public transport?

No Yes

Where yes, how does the above disability/ies prevent the applicant from using public transport (bus, train or tram but not taxi)?

Declaration of medical practitioner

! Before you sign this application, check you have completed it correctly. Penalties may be imposed for giving false or misleading information.

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(name of doctor)

I declare that I have examined

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(applicant's name) of

(applicant's address)

whose signature appears below.

Applicant or their authorised person's signature – To be signed by the person being examined or their authorised person, in the presence of the examining doctor.

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I have considered all of the above information in determining whether the applicant has lost the use of one or more of their limbs to such an extent that they are unable to use public transport. Based on my assessment I have issued a certificate of medical eligibility to obtain a car or car parts GST-free:

- Yes – permanent certificate*
- Yes – not permanent certificate*
- No – not eligible*

If the applicant's disability is permanent, the certificate has no expiry date. If the applicant's disability is not permanent, the certificate will expire two years from the date of issue.

Please keep a copy of this document for your records.

The information I have provided in this application is true and correct based on my examination of the applicant and the information provided to me.

Signature of examining doctor

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Date

Day	Month	Year
□□	/ □□	/ □□□□

Examining doctor's stamp

Section C: Certification

! If you do not consider the applicant is medically eligible, **DO NOT** complete Section C.

CERTIFICATE OF MEDICAL ELIGIBILITY TO OBTAIN A CAR OR CAR PARTS GST-FREE

This is to certify that, for the purposes of section 38-510 of the *A New Tax System (Goods and Services Tax) Act 1999*,

(applicant's name)

has lost the use of one or more of his or her limbs (upper or lower) to such an extent that they are unable to use public transport.

This certificate is:

for a permanent disability and has no expiry date. No further medical review is necessary.

for a disability that is not permanent and expires two years from its date of issue.

The information I have provided in this certificate is true and correct based on my examination of the applicant and the information provided to me.

Signature of examining doctor

Date

Day Month Year

		/			/				
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Examining doctor's stamp

! This certificate is a valuable document and is needed for the purchase of a car or car parts GST-free.