



Application for luxury car tax credit – entities not registered for GST

When to use this form

Use this form if you are not registered for GST and are claiming a luxury car tax (LCT) credit.

You may have a credit entitlement if you either:

- overpaid LCT on a purchase of a luxury car
- paid LCT on the purchase or importation of a luxury car which you could have quoted for, except you were not registered for GST purposes at the time.

You are entitled to claim an LCT credit if all the following apply:

- you are entitled to claim an LCT credit – that is, you paid LCT in the price of the purchased or imported luxury car
- you are not registered or required to be registered for GST
- neither you or anyone else has made a claim in relation to this credit and you have not already passed the tax on to another person
- you are lodging this credit claim within 4 years of the date you purchased or imported the luxury car you are claiming a credit for.

You **must** provide a copy of your **tax invoice** as evidence to support your claim with this application.

When we say 'you', we mean the person or entity applying for the LCT credit.

If you are not sure whether you are entitled to an LCT credit, you can phone us on **13 28 66**.

Filling in your form electronically

- Fill in the form electronically by typing straight into the boxes provided.
- Make sure you answer all questions marked with an *.
- Once you've completed the form, you can save or print it by selecting the button at the end of the form.
- Attach the tax invoice and any other evidence supporting your claim.

For help filling in this form, refer to the [instructions](#) or phone us on **13 28 66**.

! If you are registered for GST and want to claim an LCT credit, do this on your business activity statement (BAS) for the relevant tax period.

Your details

1 Name* (legal name of the person or entity applying for the credit)

Business name (if applicable)

(We mean the business name you have registered with the Australian Securities and Investments Commission)

2 Business type (if applicable)

Sole-trader ☐

Partnership ☐

Company ☐

Trust ☐

Individual ☐

Other ☐

Provide details below

3 Business address

Street number and name*

Suburb/town/locality*

State/territory*

Postcode*

4 Postal address*

Same as business address ☐

Street number and name or post office box


Suburb/town/locality

State/territory

Postcode

5 Tax file number (TFN)

Provide the TFN of the person or entity applying for the credit

 While it is not compulsory to provide your TFN, it will help us process your application promptly. For information about providing us with TFNs, see 'Privacy' on page 4.

Financial institution details

6 Provide your Australian financial institution details

BSB*

Account number*

Account name*

LCT credit details

7 The LCT claimed in this credit application was paid on* ^{Day} / ^{Month} / ^{Year} to:

☐ the supplier

☐ Customs

8 Your reason for claiming a LCT credit*

Choose one of the following, you have:

☐ overpaid LCT on a luxury car.

☐ paid LCT on a luxury car for which you could have quoted, except you were not registered for GST at the time of the purchase.

☐ paid LCT on the importation of a luxury car for which you could have quoted, except you were not registered for GST at the time of the importation.

9 Description of the luxury car or cars

If you need more space, attach extra pages and print at the top of each:

- 'Application for luxury car tax credit – entities not registered for GST, question 9'
- the name or names you provided in question 1.

VEHICLE 1

- (a) Make*
- (b) Model*
- (c) Vehicle identification number (VIN)*
- (d) The date you picked the car up* Day / Month / Year
- (e) The contract price of the car* (including GST) \$
- (f) The amount of LCT you paid* (included on your invoice) \$
- (g) The total LCT credit amount you are claiming* \$

VEHICLE 2

- (a) Make
- (b) Model
- (c) Vehicle identification number (VIN)
- (d) The date you picked the car up Day / Month / Year
- (e) The contract price of the car (including GST) \$
- (f) The amount of LCT you paid (included on your invoice) \$
- (g) The total LCT credit amount you are claiming \$

VEHICLE 3

- (a) Make
- (b) Model
- (c) Vehicle identification number (VIN)
- (d) The date you picked the car up Day / Month / Year
- (e) The contract price of the car (including GST) \$
- (f) The amount of LCT you paid (included on your invoice) \$
- (g) The total LCT credit amount you are claiming \$

10 Attach a copy of the tax invoice for each car and evidence of LCT paid*

- ⚠ Unless you provide evidence to support your entitlement, your claim may not be approved.

Declaration

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

If you are applying on your own behalf

I declare that the information provided in this document is true and correct.

If you are an agent

- *I have prepared this document in accordance with the information supplied by the entity.*
- *I have received a declaration from the entity stating that the information provided to me is true and correct.*
- *I am authorised by the entity to give this document to the Commissioner.*

Name*

Position held*

Business phone*

Business email address

Sign and date below if you are sending by mail*

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 form for your records. Lodge the original and copies of your tax invoices with evidence of LCT paid through:

- [Online services for business](#)
- [Online services for agents](#)
- mail to:

Australian Taxation Office
PO Box 3524
ALBURY NSW 2640