A New Tax System (Goods and Services Tax) (Attribution Rules – Certain Motor Vehicle Incentive Payments made to Motor Vehicle Dealers) Determination 2026

I, Will Day, Deputy of Commissioner of Taxation, make the following determination.

Dated 25 February 2026

Will Day
Deputy Commissioner of Taxation

Contents

1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (Attribution Rules – Certain Motor Vehicle Incentive Payments made to Motor Vehicle Dealers) Determination 2026.*

2 Commencement

(1) 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 day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made.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

(2) 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 subsection 29-25(1) of the Act.

4 Definitions

Note: A number of expressions used in this instrument are defined in section 195-1 of the Act, including the following:
(a) consideration;
(b) invoice;
(c) taxable supply;
(d) tax period.

In this instrument:

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

motor vehicle incentive payment means consideration that:
(a) a motor vehicle manufacturer, distributor or importer provides or will provide to a motor vehicle dealer as an incentive to sell a motor vehicle; and
(b) forms part of the total consideration for the supply of the motor vehicle to a customer.

5 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 GST attribution rules in relation to certain motor vehicle incentive payments

The GST payable by a motor vehicle dealer on a taxable supply of a motor vehicle is attributable to the tax period in which the dealer knows the total consideration for the supply, if:

(a) in an earlier tax period, the motor vehicle dealer:

  (i) receives a motor vehicle incentive payment relating to the supply; or

  (ii) issues an invoice for a motor vehicle incentive payment relating to the supply before receiving the motor vehicle incentive payment; and

(b) the motor vehicle dealer does not know the total consideration for the supply before the end of the earlier tax period; and

(c) the use, enjoyment or passing of title of the supply will only occur after the end of the earlier tax period.

Schedule 1—Repeals

A New Tax System (Goods and Services Tax) (Particular Attribution Rules for Certain Motor Vehicle Incentive Payments Made to Motor Vehicle Dealers) Legislative Instrument 2015

1 The whole of the instrument

Repeal the instrument