


# ***Definition of limousine -***

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 This publication is extracted from the Taxi Industry - issues register. See 'what is the definition of a limousine' from that register.

This publication should be read in conjunction with the related content of that register where further context is required.



## Taxi industry

### Definition of limousine

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#### What is the definition of a limousine?

1. As with taxi drivers, the driver of a limousine involving the transportation of passengers for fares is required to register for GST.
2. The term 'limousine' is not defined in the GST Act and therefore takes its ordinary meaning which would include large luxurious motor vehicles.