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# Taxation Administration (Remedial Power – Certificate for GST-free supplies of Cars for Disabled People) Determination 2020

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Made under section 370-5 of Schedule 1 to the *Taxation Administration Act 1953*.

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## Compilation No. 1

**Compilation date:** 5 August 2021

**Includes amendments up to:** *Taxation Administration (Remedial Power – Certificate for GST-free supplies of Cars for Disabled People) Repeal Amendment Determination 2021 (F2021L00228)*

**Prepared by the Australian Taxation Office, Canberra**

# About this compilation

## This compilation

This is a compilation of the *Taxation Administration (Remedial Power – Certificate for GST-free supplies of Cars for Disabled People) Determination 2020* that shows the text of the law as amended and in force on 5 August 2021 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

## Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Federal Register of Legislation ([www.legislation.gov.au](http://www.legislation.gov.au)). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Federal Register of Legislation for the compiled law.

## Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

## Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Federal Register of Legislation for the compiled law.

## Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

*Taxation Administration (Remedial Power – Certificate for GST-free supplies of Cars for Disabled People) Determination 2020*

Compilation No. 1

Compilation date: 5 August 2021

## 1. Name of instrument

This instrument is the *Taxation Administration (Remedial Power – Certificate for GST-free supplies of Cars for Disabled People) Determination 2020*.

## 2. Commencement

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 first day this instrument is no longer liable to be disallowed, or to be taken to have been disallowed, under section 42 (disallowance) of the <i>Legislation Act 2003</i> .	

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.

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 section 370-5 of Schedule 1 to the *Taxation Administration Act 1953*.

## 4. Definitions

In this instrument:

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

**medical practitioner** has the meaning given in section 195-1 of the GST Act

**car** has the meaning given in section 195-1 of the GST Act

**car parts** has the meaning given in section 195-1 of the GST Act

## 5. Modifications of paragraph 38-510(1)(a)

For the purpose of section 370-5 in Schedule 1 to the *Taxation Administration Act 1953*, subsection 38-510(1) of the GST Act operates as if the following paragraph is substituted for paragraph 38-510(1)(a):

- (a) has a current certificate of medical eligibility issued by a medical practitioner certifying that the individual has lost the use of one or more limbs to such an extent that he or she is unable to use public transport, and

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## **6. Application of modification**

This modification of paragraph 38-510(1)(a) applies in respect of a supply of a car or car parts to an individual made on or after the commencement of this instrument.

This modification does not affect the GST-free supply of a car or car parts to an individual in relation to a person who holds a current disability certificate issued by the Managing Director of the nominated company (within the meaning of Part 2 of the *Hearing Services and AGHS Reform Act 1997*) or an officer or employee of that company who is authorised in writing by the Managing Director.

## **7. Repeal of this instrument**

This instrument is repealed at the start of 1 April 2024.

## **Endnotes**

### **Endnote 1—About the endnotes**

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

### **Abbreviation key—Endnote 2**

The abbreviation key sets out abbreviations that may be used in the endnotes.

### **Legislation history and amendment history—Endnotes 3 and 4**

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

### **Misdescribed amendments**

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment

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is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

## Endnote 2—Abbreviation Key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
exp = expires/expired or ceases/ceased to have effect	renum = renumbered
F = Federal Register of Legislation	rep = repealed
gaz = gazette	rs = repealed and substituted
LA = <i>Legislation Act 2003</i>	s = section(s)/subsection(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sch = Schedule(s)
(md) = misdescribed amendment can be given effect	Sdiv = Subdivision(s)
(md not incorp) = misdescribed amendment cannot be given effect	SLI = Select Legislative Instrument
mod = modified/modification	SR = Statutory Rules
No. = Number(s)	Sub-Ch = Sub-Chapter(s)
	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

## Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Taxation Administration (Remedial Power – Certificate for GST-free supplies of Cars for Disabled People) Determination 2020	28 Aug 2020 (F2020L01079)	09 Dec 2020 (s 2)	

Name	Registration	Commencement	Application, saving and transitional provisions
Taxation Administration (Remedial Power – Certificate for GST-free supplies of Cars for Disabled People) Repeal Amendment Determination 2021	11 March 2021 (F2021L00228)	5 August 2021 (s 2)	

#### Endnote 4—Amendment history

Provision affected	How affected
s 2.....	rep LA s48D
s 7.....	ad F2021L00228