



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

WHO SHOULD USE THIS FORM?

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

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

- you are entitled to claim a 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 have kept documentary evidence to support your credit claim – this evidence must be kept for 5 years in a readable form. You must provide your **original** documentary evidence to support your claim, with this application. It will be returned to you after your application has been processed.

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

WHO MAY BE ENTITLED TO A 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.

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

WHERE TO SEND THIS FORM

Send your signed and completed form, with your supporting documentation to:

Australian Taxation Office
PO Box 3524
ALBURY NSW 2640

WHEN COMPLETING THIS FORM

- Print neatly in ink using BLOCK LETTERS.
- Place in the appropriate boxes.
- Make sure you answer all questions otherwise we may have to contact you for the missing information, which may delay the issue of your refund.
- Attach original documentary evidence supporting your claim.

Section A: Your details

1 Full name

Provide your individual, company, partnership or trust name.

Trading name (if applicable or different from the name above)

2 Business type (if applicable)

Sole-trader Partnership Company Trust Individual

Other Provide details below

3 Your business address

This must be your street address.

Suburb/town

State/territory

Postcode

4 Postal address (if different from your business address)

Suburb/town	State/territory	Postcode
	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

5 Your tax file number (TFN)

Provide your individual, company, partnership or trust TFN.

! 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.

Or print here if you are presently applying for one

6 Authorised contact person

Provide the details of a contact person who can provide further information if needed to process this credit application.

Title: Mr Mrs Miss Ms Other

Family name

Preferred name

Position title

Business hours phone number

Section B: Electronic funds transfer (EFT)

7 Provide your bank account details to have your credit directly paid to you.

BSB code (include all six digits) Account number (maximum of nine digits)

<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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Full account name

Section C: LCT credit details

8 Have you kept documentary evidence to support your credit claim?

No You cannot claim a credit.

Yes Send your original documentation with this application form.

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

the supplier

Customs

10 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.

11 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 or businesses not registered for GST, section B'
- 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 / /
- (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 / /
- (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 / /
- (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 \$, .

12 Do you have any outstanding tax liabilities?

No

Yes These amounts will be deducted from your credit.

Section D: Declaration

Before you sign this form

Check that you have answered all applicable questions correctly.

! We are authorised by the *Taxation Administration Act 1953* (TAA 1953) to ask for the information on this form. We need this information to determine your eligibility for a refund of LCT.

13 Declaration by the applicant or authorised person

This declaration is made by the sole-trader, partner, trustee, individual or public officer of a company. If you are applying on behalf of a company, you must be a person authorised to act on behalf of the company named in question 1 to complete this declaration.

I certify that the information on this form is true and correct.

I hereby apply for the LCT credit as claimed in question 10 of this application:

on my own behalf or

on behalf of the business named in question 1

I declare that all of the following apply:

- *the information given on this form is complete and correct*
- *I have not passed on the amount of LCT claimed as a credit to another person*
- *I have not made a previous claim for a credit or refund in relation to this application*
- *no one else has made a claim for a credit in relation to this application.*

! We may impose penalties if you give false or misleading information.

Full name

Position held

Signature

Date

Day Month Year
 / /

Privacy

We are authorised under the TAA 1953 to request your TFN. We will use your TFN to identify you in our records.

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