



# Declaration for an exemption from luxury car tax – cars used for transporting people with a disability in wheelchairs

## WHO SHOULD USE THIS DECLARATION?

If you are an eligible person with a disability and you use a wheelchair, present this declaration to your motor vehicle supplier so they do not have to charge luxury car tax (LCT) on the car. Generally, if you have purchased the car GST-free, you will not be eligible to an exemption from luxury car tax.

You may also use this declaration if you are buying a car that is specifically modified for transporting a person with a disability seated in a wheelchair. For example, if you are a carer for an eligible person with a disability who uses a wheelchair.

**!** You do not need to send this declaration to the Tax Office. This declaration needs to be kept by your supplier as the authority for supplying the car LCT-free to you.

You need to sign and date the declaration.

We recommend you keep a copy of this declaration and any supporting documents for your records.

**➤** For more information:  
■ refer to *GST and LCT on cars you buy for people with disabilities* (NAT 4235)  
■ phone us on **13 28 66**.

## WHEN COMPLETING THIS DECLARATION

- Print clearly using a black pen.
- Use **BLOCK LETTERS** and print one character in each box.
- Place **X** in ALL relevant boxes.

## Section A: Your details

### 1 Your name

Title: Mr  Mrs  Miss  Ms  Other

Surname or family name

Given name/s

Previous surname

### 2 Your postal address

Suburb/town  State/territory  Postcode

3 Business hours phone number

## Section B: Vehicle details

4 Make of the car

5 Model of the car

6 Registration number

7 Date of purchase or lease  Day /  Month /  Year

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## Section C: Declaration

### Before you sign this declaration


Check that you have answered all applicable questions correctly.

*I declare, that:*

- *I am a person with a disability who uses a wheelchair and intend to use the car described in Section B for my personal transportation, or*
- *I intend to use the car described in Section B to transport disabled people seated in wheelchairs.*

*I request that the car be supplied to me free of LCT under paragraph 25–1(2)(b) of the A New Tax System (Luxury Car Tax) Act 1999.*

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

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

### Signature

**Date**   /   /

Day                      Month                      Year