

Are oils and lubricants purchased by a person with a disability 'parts' for the purposes of the subdivision 38-P of the GST Act? -

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⚠ This publication is extracted from the Motor Vehicle Industry Partnership - issues register. See issue 2(d) of that register. This publication should be read in conjunction with the related content of that register where further context is required.

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2010*



Motor Vehicle Industry Partnership

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Are oils and lubricants purchased by a person with a disability ‘parts’ for the purposes of the subdivision 38-P of the GST Act?

1. The GST Act defines car parts to include:
 - (a) bodies for those cars (including insulated bodies, tank-bodies, and other bodies designed for the transport or delivery of goods or other property of particular kinds), and
 - (b) underbody hoists, and other equipment or apparatus of a kind ordinarily fitted to cars for use in connection with the transport or delivery of goods or other property by those road vehicles.
2. This definition is an inclusive definition and must be read in conjunction with the ordinary meaning of car parts.
3. Therefore things such as oils and greases, paints, hydraulic oils, refrigerant gases, radiator additives, petrol additives, brake fluids, petrol, etc. are **not** parts.
4. However, things such as batteries, tyres, oil filters, petrol filters, fuel pumps, spark plugs, water pumps, radiator hoses and head light globes are car parts.