# For luxury car tax purposes, what is the date of importation for a car? -

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This publication is extracted from the Motor Vehicle Industry Partnership - issues register. See issue 8(e) of that <u>register</u>. This publication should be read in conjunction with the related content of that register where further context is required.



## Goods and Services Tax Industry Issue

Page status: legally binding Page 1 of 1

### **Motor Vehicle Industry Partnership**

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#### For luxury car tax purposes, what is the date of importation for a car?

1. The relevant date of importation of a luxury car is the date the car is entered for home consumption. Therefore a vehicle supplied two years after the date of entry for home consumption will not be subject to luxury car tax.