


ST 2119 - SALES TAX : APPLICANT'S RIGHT OF REVIEW OF REJECTION OF CERTIFICATE OF MEDICAL ELIGIBILITY IN RELATION TO MOTOR VEHICLE EXEMPTION APPLICATION

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TAXATION RULING NO. ST 2119

SALES TAX : APPLICANT'S RIGHT OF REVIEW OF REJECTION OF
CERTIFICATE OF MEDICAL ELIGIBILITY IN RELATION TO MOTOR
VEHICLE EXEMPTION APPLICATION

F.O.I. EMBARGO: May be released

REF H.O. REF: 83/15281-8 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1166995	APPLICATION FOR EXEMPTION FOR MOTOR VEHICLES FOR TRANSPORTATION TO AND FROM GAINFUL EMPLOYMENT: APPLICANT'S RIGHT OF REVIEW WHERE MEDICAL ELIGIBILITY DISALLOWED.	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT, ITEM 135A, FIRST SCHEDULE.

PREAMBLE Item 135A provides sales tax exemption for motor vehicles (and parts therefor) for use in the personal transportation to and from gainful employment of a person in respect of whom the Secretary to the Department of Social Security, or an officer appointed by him for the purpose, has certified that he has lost the use of one or both legs to such an extent that he is permanently unable to use public transport. The Secretary (or his delegate) decides each case on its facts and issues a certificate when the medical eligibility test is satisfied. If he certifies that the applicant is so eligible, the Australian Taxation Office then decides whether the other test of the item is satisfied, i.e. whether the applicant is gainfully employed and uses the vehicle for transportation to and from work. Where the applicant is determined to be medically ineligible the Taxation Office is not in a position to consider the application further, irrespective of the applicant's use of the vehicle.

2. There is no provision in the sales tax law for an applicant to formally contest a decision that he is medically ineligible.

RULING 3. The Secretary to the Department of Social Security has advised that there is available an opportunity for an unsuccessful applicant to have his medical eligibility internally reviewed by his Department. When an appeal is received by the Department, a panel is convened to examine the applicant and the medical evidence. The Taxation Office has arranged to advise each unsuccessful applicant of this means of review. Any person wishing to have his case reviewed should write to the Director (Medical Services) in the (State Capital) Office of the Department of Social Security who will arrange an appointment for an examination of his medical condition.

COMMISSIONER OF TAXATION

20 March 1985

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