

# ***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 *9 December 2020*



## Motor Vehicle Industry Partnership

### 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 (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner’s opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

### 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 *A New Tax System (Goods and Services Tax) Act 1999* (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)
  - (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.