

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

ⓘ This cover sheet is provided for information only. It does not form part of *For luxury car tax purposes, what is the date of importation for a car? -*

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



## Motor Vehicle Industry Partnership

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

---

**📌 This publication provides you with the following level of protection:**

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.

---

### 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.