Definition of limousine -

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This publication is extracted from the Taxi Industry - issues register. See 'what is the definition of a limousine' from 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

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Taxi industry

Definition of limousine

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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.

What is the definition of a limousine?

- 1. As with taxi drivers, the driver of a limousine involving the transportation of passengers for fares is required to register for GST.
- 2. The term 'limousine' is not defined in the GST Act and therefore takes its ordinary meaning which would include large luxurious motor vehicles.