

CRP 2020/2 -



Legislative Instrument

Taxation Administration (Remedial Power – Certificate for GST-free supplies of Cars for Disabled People) Determination 2020

I, Louise Clarke, Deputy Commissioner of Taxation, make this determination under section 370-5 of Schedule 1 to the *Taxation Administration Act 1953*.

Louise Clarke

Deputy Commissioner of Taxation
Policy, Analysis and Legislation
Law Design and Practice
Dated: 14 August 2020

1. Name of instrument

This instrument is the *Taxation Administration (Remedial Power – Certificate for GST-free supplies of Cars for Disabled People) Determination 2020*.

2. Commencement

Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The first day this instrument is no longer liable to be disallowed, or to be taken to have been disallowed, under section 42 (disallowance) of the <i>Legislation Act 2003</i> .	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3. Authority

This instrument is made under section 370-5 of Schedule 1 to the *Taxation Administration Act 1953*.

4. Definitions

In this instrument:

GST Act means the *A New Tax System (Goods and Services Tax) Act 1999*

medical practitioner has the meaning given in section 195-1 of the GST Act

car has the meaning given in section 195-1 of the GST Act

car parts has the meaning given in section 195-1 of the GST Act

5. Modifications of paragraph 38-510(1)(a)

For the purpose of section 370-5 in Schedule 1 to the *Taxation Administration Act 1953*, subsection 38-510(1) of the GST Act operates as if the following paragraph is substituted for paragraph 38-510(1)(a):

- (a) has a current certificate of medical eligibility issued by a medical practitioner certifying that the individual has lost the use of one or more limbs to such an extent that he or she is unable to use public transport, and

6. Application of modification

This modification of paragraph 38-510(1)(a) applies in respect of a supply of a car or car parts to an individual made on or after the commencement of this instrument.

This modification does not affect the GST-free supply of a car or car parts to an individual in relation to a person who holds a current disability certificate issued by the Managing Director of the nominated company (within the meaning of Part 2 of the *Hearing Services and AGHS Reform Act 1997*) or an officer or employee of that company who is authorised in writing by the Managing Director.