





# **A New Tax System (Luxury Car Tax Imposition—General) Amendment Act 2008**

**No. 100, 2008**

**An Act to amend the law relating to taxation, and  
for related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)



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**An Act to amend the law relating to taxation, and  
for related purposes**

*[Assented to 3 October 2008]*

The Parliament of Australia enacts:

## **1 Short title**

This Act may be cited as the *A New Tax System (Luxury Car Tax  
Imposition—General) Amendment Act 2008*.

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## 2 Commencement

- (1) Each provision of this Act 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.

<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provision(s)</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day on which this Act receives the Royal Assent.	3 October 2008
2. Schedule 1	Immediately after the commencement of the <i>Tax Laws Amendment (Luxury Car Tax) Act 2008</i> .	

Note: This table relates only to the provisions of this Act as originally passed by both Houses of the Parliament and assented to. It will not be expanded to deal with provisions inserted in this Act after assent.

- (2) Column 3 of the table contains additional information that is not part of this Act. Information in this column may be added to or edited in any published version of this Act.

## 3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

## **Schedule 1—Luxury car tax**

### ***A New Tax System (Luxury Car Tax Imposition—General) Act 1999***

#### **1 Section 4**

Omit “25%”, substitute “33%”.

#### **2 Application**

The amendment made by this Schedule applies to taxable supplies of luxury cars and taxable importations of luxury cars on or after 1 July 2008.

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*[Minister’s second reading speech made in—  
House of Representatives on 26 May 2008  
Senate on 16 June 2008]*

(94/08)

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