

**Senate Standing Committee on Economics**

**ANSWERS TO QUESTIONS ON NOTICE**

**Treasury Portfolio**

Budget Estimates

4 – 6 June 2013

**Question: BET 42**

**Topic:           Luxury Car Tax**

**Written:        14 November 2013**

**Senator ABETZ asked:**

42.     Who can tell me about the luxury car tax? Remember the exemption that Senator Stephen Fielding got to that legislation? Or if you were a producer or a tourist operator you could get some exemption from that tax? No, it has already slipped from memory; I thought it might. Take it on notice how many people actually availed themselves of that –

**Mr Heferen:** Of the exemption to the luxury car tax?

**Senator ABETZ:** Yes: There was a primary producer exemption and a tourism exemption, if it recall correctly. If you could just let us know the numbers that would be very helpful.

**Answer:**

42.     Primary producers can claim a refund of LCT up to \$3,000 for one eligible car purchased or leased in a financial year. Tourism operators can claim a refund of up to \$3,000 for each eligible car purchased or leased in a financial year.

The Australian Taxation Office's *Taxation Statistics 2010-11*, published in April 2013 states:

'For the 2011–12 year, there were 184 refunds paid, totalling around \$258,000. This refund amount is slightly less than 2010–11, which had 197 refunds paid totalling around \$275,000.'