

## **Overview**

The ACT Department of Justice and Community Safety (JaCS) amongst other things, is responsible for transporting in purpose modified vehicles, persons in custody whether on remand or under Court imposed prison sentences. JaCS wishes to submit to the Inquiry, consideration of the possibility of a legislative amendment that would exempt these vehicles from the requirement to pay Luxury Car Tax. Reference is made below to the primary purpose and use of these vehicles within the ACT Corrective Services (ACTCS) business unit of JaCS. In our interpretation of the Law as relates, our vehicles do not qualify for exemption. In this regard, a prison vehicle is not deemed to be an emergency vehicle (amongst other vehicles so exempted).

The requirement to transport such persons is frequent and the vehicle configurations, including passenger capacity, do vary.

In order to transport persons in custody, the vehicles must be suitably modified. Typically, an unmodified vehicle is purchased and is then fitted with appropriate equipment accompanied by associated structural modifications to provide *fitness for purpose* in regards to the transport of remanded and imprisoned persons.

As a general rule, the purchase price of the vehicle can be kept within the Luxury Car Tax provisions, however, once the vehicle is fitted out to render the vehicle suitable for the transport of remanded and imprisoned persons, the Luxury Car Tax threshold is exceeded.

## **Submission**

It appears that the applicable Law as it stands is quite prescriptive and there is no scope or opportunity for exemption under the current provisions. The ACT Department of Justice and Community Safety who is responsible for ACT Corrective Services submits to the Inquiry that the law as it stands is presently inadequate in regards to:

1. There is no exclusion for prison type vehicles that fall into the Luxury Car Tax threshold that are otherwise used for the transport of imprisoned or remanded persons (and no other purpose); and
2. That consideration be given to including provision within the Legislation to grant exemptions to such vehicles thereby negating the associated taxation obligations.

The ACT Department of Justice and Community Safety requests that the above issues be taken into account within the Inquiry. Contact details are provided below should further input to the Inquiry be required.

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