

Luxury car tax – how to complete your activity statement



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INTRODUCTION

Luxury car tax (LCT) applies to cars with a GST-inclusive value that exceeds the LCT threshold (\$59,133 for 2012–13). LCT is payable in addition to GST, but it is not payable on the full value of the vehicle – it is payable on 33% of the GST-exclusive value that exceeds the LCT threshold.

LCT also applies to fuel efficient vehicles that are above the fuel efficient car limit (\$75,375 for 2012–13).

You account for LCT when completing your activity statement for GST, using the same tax period.

 For more information about LCT, refer to *Luxury car tax* (NAT 3394).

Don't complete the LCT section of your activity statement if you report and pay GST using a pre-printed GST instalment amount (option 3 on the activity statement). We have included your LCT in this amount. You will still need to report LCT payable (**1E**) and LCT refundable (**1F**) when lodging your *Annual GST return*. This is due at the same time as your tax return.

If you report and pay GST annually (option 4), you don't have to report LCT on monthly or quarterly activity statements. You will need to report LCT on your *Annual GST return*.

WHO MUST PAY LCT AND WHO CAN DEFER PAYING IT?

You must pay LCT on all luxury cars that you purchase or import unless you quote your Australian business number (ABN) in the approved format to the supplier (or to Australian Customs and Border Protection Service, in the case of importations).

You are entitled to quote your ABN if you intend to use the car only for one of the following quotable purposes, and for no other purpose, as follows:

- holding it as trading stock, other than holding it for hire or lease
- conducting research and development for its manufacturer
- exporting it in circumstances where the export is GST-free.

The LCT becomes due and payable when you on-sell the luxury car or stop using it for a quotable purpose. This might happen if you hold a car as trading stock and start using it for private purposes or if it becomes a capital asset of your business.

YOUR ACTIVITY STATEMENT

Below is an example of a quarterly activity statement. Your activity statement will contain all of your reporting requirements and may not look exactly like this example.

EXAMPLE: Business activity statement – front

Annotations:

- This bar code is used by our electronic scanners to identify your activity statement.
- These are important dates. They indicate when you have to lodge your activity statement and when you have to make a payment.
- This is the reporting period that the activity statement covers. It's usually a month or a quarter.
- This is the method (cash or non-cash) you've chosen to report GST if you're registered.
- The document ID is a unique identifier for each activity statement you receive.
- These are your contact details. We use this information to contact you if there is a problem with your activity statement.
- Your Australian business number (ABN).

⚠ To make sure we scan your activity statement correctly:

- use a black pen
- leave boxes blank if they don't apply to you, unless we ask you to write '0'
- round down to whole dollars (don't show cents)
- don't report negative figures or use symbols such as +, -, /, \$
- don't write any additional information on your activity statement – contact us separately if your details have changed.

EXAMPLE: Business activity statement – back

PAYG income tax instalment

Only complete Option 1 OR 2 (indicate one choice with X)

Option 1: Pay a PAYG instalment amount quarterly

T7 \$ _____
Write the T7 amount at 5A in the Summary section
OR if varying this amount, complete T8, T9, T4

Estimated tax for the year T8 \$ _____ .00
Varyed amount for the quarter T9 \$ _____ .00
Write the T9 amount at 5A in the Summary section
Reason code for variation T4

OR

Option 2: Calculate PAYG instalment using income times rate

PAYG instalment income T1 \$ _____ .00
T2 _____ %
OR
New varied rate T3 _____ %
T1 x T2 (or x T3) T11 \$ _____ .00
Write the T11 amount at 5A in the Summary section
Reason code for variation T4

Fringe benefits tax (FBT) instalment

F1 \$ _____
Write the F1 amount at 6A in the Summary section
OR if varying this amount, complete F2, F3, F4

Estimated FBT for the year F2 \$ _____ .00
Varyed amount for 3rd quarter F3 \$ _____ .00
Write the F3 amount at 6A in the Summary section
Reason code for variation F4

Declaration I declare that the information given on this form is true and correct, and that I am authorised to make this declaration. The tax invoice requirements have been met.

Signature _____ Date _____

Summary

If you are using GST Option 3 leave 1B, 1C, 1D, 1E, 1F blank

Amounts you owe the Tax Office

GST on sales or GST instalment	1A	\$	_____	.00
Wine equalisation tax	1C	\$	_____	.00
Luxury car tax	1E	\$	_____	.00
PAYG tax withheld	4	\$	_____	.00
PAYG income tax instalment	5A	\$	_____	.00
FBT instalment	6A	\$	_____	.00
Deferred company/fund instalment	7	\$	_____	.00
1A + 1C + 1E + 4 + 5A + 6A + 7	8A	\$	_____	.00

Amounts the Tax Office owes you

GST on purchases	1B	\$	_____	.00
Wine equalisation tax refundable	1D	\$	_____	.00
Luxury car tax refundable	1F	\$	_____	.00
Credit from PAYG income tax instalment variation	5B	\$	_____	.00
Credit from FBT instalment variation	6B	\$	_____	.00
1B + 1D + 1F + 5B + 6B	8B	\$	_____	.00

Payment or refund?

Is 8A more than 8B? (indicate with X)

Yes, then write the result of 8A minus 8B at 9. This amount is payable to the Tax Office.

NO, then write the result of 8B minus 8A at 9. This amount is refundable to you (or offset against any other tax debt you have).

Your payment or refund amount

9 \$ _____ .00

Do not use symbols such as +, -, /, \$

Declaration Please return this completed form to Australian Taxation Office Locked Bag 1793 PENRITH NSW 1793

Signature _____ **Date** _____

Activity statement instructions are available from www.ato.gov.au or can be ordered by phoning 13 28 66. The Tax Office is authorised by the tax laws to collect this information to administer those laws and may pass information to other government agencies. More information about privacy and access to your tax information is available from www.ato.gov.au

Australian Government
Australian Taxation Office

PAYMENT ADVICE - 60

Michael Jones Pty Ltd

Australian Taxation Office
Locked Bag 1793
PENRITH NSW 1793

ATO code 0000 0156 03
ABN 97 999 999 999
Amount paid _____
EFT code 97999 999 999 9999

This is the section where you summarise your reporting obligations and calculate whether you are due a refund or you need to pay.

This is where you sign and date your activity statement.

This is the payment advice that you use when making a payment.

! If you have an LCT, wine equalisation tax (WET), or fringe benefits tax (FBT) obligation, all three boxes will appear on your activity statement. Ignore the boxes that don't relate to your activities.

LCT LABELS ON YOUR ACTIVITY STATEMENT

Summary

If you are using GST Option 3 leave 1B, 1C, 1D, 1E, 1F blank

Amounts you owe the ATO

GST on sales or GST instalment	1A	\$	<input type="text"/>	.00
Wine equalisation tax	1C	\$	<input type="text"/>	.00
Luxury car tax	1E	\$	<input type="text"/>	.00
PAYG tax withheld	4	\$	<input type="text"/>	.00
PAYG income tax instalment	5A	\$	<input type="text"/>	.00
FBT instalment	6A	\$	<input type="text"/>	.00
Deferred company/fund instalment	7	\$	<input type="text"/>	.00
1A + 1C + 1E + 4 + 5A + 6A + 7	8A	\$	<input type="text"/>	.00

Amounts the ATO owes you

GST on purchases	1B	\$	<input type="text"/>	.00
Wine equalisation tax refundable	1D	\$	<input type="text"/>	.00
Luxury car tax refundable	1F	\$	<input type="text"/>	.00
Credit from PAYG income tax instalment variation	5B	\$	<input type="text"/>	.00
Credit from FBT instalment variation	6B	\$	<input type="text"/>	.00
1B + 1D + 1F + 5B + 6B	8B	\$	<input type="text"/>	.00

1E LUXURY CAR TAX

Include at **1E** all the LCT that you have to pay for the current reporting period.

Generally, you calculate this amount for each luxury car as follows:

- 1 Take the LCT value (price including GST, before LCT is added).
- 2 Deduct the LCT threshold (\$59,133 in 2012–13).
- 3 Multiply this amount by 10/11 to exclude GST.
- 4 Multiply the result by 33% to work out the LCT payable.
- 5 Add the LCT value and the LCT payable to work out the total amount that you charge a customer for the luxury car.

Example 1 explains these steps further.

In some cases (for example, second-hand cars) LCT may have been previously payable on the car. The LCT payable on the sale that you make may be reduced by the amount previously paid.

Example 2 outlines how to calculate the LCT payable by you in these circumstances.

EXAMPLE 1: Working out the LCT

You sell a car for \$80,000 plus \$8,000 GST.
The LCT value is \$88,000.

The LCT threshold for 2012–13 is \$59,133.

- 1 Work out the amount subject to LCT:

LCT value – LCT threshold

$$\mathbf{\$88,000 - \$59,133 = \$28,867}$$

- 2 As the \$28,867 amount includes GST, the next step is to multiply this amount by 10/11 to exclude GST:

$$\mathbf{\$28,867 \times 10/11 = \$26,242.72}$$

- 3 The effect of excluding GST is that LCT is payable on \$26,242.72 not \$28,867.

- 4 Multiply the result by the LCT rate of 33%

$$\mathbf{\$26,242.72 \times 33/100 = \$8,660.09 \text{ LCT payable}}$$

- 5 To reflect the GST and LCT component, your sale price should be:

$$\mathbf{\$88,000 \text{ (including GST)} + \$8,660.09 \text{ LCT} = \$96,660.09}$$

- 6 Write the figure of **8,660** at **1E**.

EXAMPLE 2: Working out the LCT when you sell a luxury car on which LCT was previously payable

You sell a car for \$95,043 on which LCT of \$6,050.33 was previously paid.

- 1 As your sale price includes GST and LCT, you first need to remove them from the amount that is above the threshold. To do this, use the following formula:

$$\frac{\text{(Price of the car – LCT threshold)}}{1.43}$$

$$\frac{\mathbf{(\$95,043 - \$59,133)}}{\mathbf{1.43}} = \mathbf{\$25,111.88}$$

- 2 Multiply this by the LCT rate of 33%

$$\mathbf{\$25,111.88 \times 33/100 = \$8,286.92}$$

- 3 To work out how much LCT you must pay, reduce this amount by the LCT of \$6,050.33 that was previously paid.

$$\mathbf{\$8,286.92 - \$6,050.33 = \$2,236.59 \text{ LCT now payable}}$$

- 4 To work out how much GST you must pay, work out the LCT value:

$$\text{Price – LCT payable} = \text{LCT value}$$

$$\mathbf{\$95,043 - \$2,236.59 = \$92,806.41}$$

- 5 GST will be one-eleventh of this amount

$$\mathbf{1/11 \times \$92,806.41 = \$8,436.94}$$

- 6 On selling the car, you must pay \$2,237 LCT and \$8,437 GST.

- 7 Write the figure **2,237** at **1E**.

Increase in LCT amount

Also include at **1E** any increases to the amount of LCT that was paid on a previous activity statement. These are known as increasing adjustments.

This might arise if any of the following occur:

- there has been an increase in the price of the car
- you quoted your ABN when you purchased or imported the car and use it for a non-quotable purpose
- you've recovered a bad debt in relation to a luxury car
- you previously had a decreasing adjustment and now use the luxury car for a non-quotable purpose.

Example 3 explains how to calculate an increase in LCT payable for an increase in the price of the car.

Example 4 explains how to calculate the increase in the LCT payable if you use the car for a non-quotable purpose.

EXAMPLE 3: LCT increases following an increase in your sale price

You sold a car for \$95,043.41, including \$8,436.95 GST and \$8,286.92 LCT which was payable to us. During a later tax period you and the purchaser agreed to increase the price of the car by \$10,000 to \$105,043.41.

- 1 The \$10,000 includes GST and LCT, which you must first remove before you can work out your increasing LCT adjustment. To do this, apply the following formula:

$$\frac{\text{Increase in price}}{1.43}$$

$$\frac{\$10,000}{1.43} = \$6,993$$

- 2 Multiply this by the LCT rate of 33% to arrive at your increasing LCT adjustment.

$$\$6,993 \times 33/100 = \$2,307.69 \text{ (the increasing LCT adjustment)}$$

- 3 Write the figure **2,307** at **1E**.

! You will also have to make an adjustment for GST.

EXAMPLE 4: LCT increases following a change in quotable purpose

You are a genuine motor vehicle dealer or wholesaler and are therefore entitled to defer paying LCT on luxury cars you purchase as trading stock for resale. You do this by quoting your ABN to your supplier at the time of purchase (see 'Who must pay LCT and who can defer paying it' on page 1).

You quoted your ABN when purchasing a luxury car that you intended to hold as trading stock. The LCT value was \$88,000. You did not pay LCT on the supply. You later use the car as an executive vehicle.

Since you are using the car for a purpose other than a quotable purpose, you will have an increasing LCT adjustment of \$8,660.09, as worked out in the first example (see 'Working out the LCT' on page 5).

Write the figure **8,660** at **1E**.

! If you have nothing to report at **1E**, leave the boxes blank.

1F LUXURY CAR TAX REFUNDABLE

Include at **1F** any adjustment to LCT that was paid by you in an earlier tax period if a change of circumstances means LCT is now refundable.

This might happen if any of the following occur:

- there is a decrease in the price of the car
- you have written-off a bad debt in relation to a luxury car or a debt has been overdue for 12 months or more
- you did not quote your ABN at the time of the purchase or import and both of the following apply
 - you intend to use the vehicle for a quotable purpose
 - you have used the vehicle for a quotable purpose only
- the sale is cancelled.

! If you have nothing to report at **1F**, leave the boxes blank.

EXAMPLE 5: LCT decreases following a decrease in price

You sold a car for \$95,043.41, including \$8,436.95 GST and \$8,286.92 LCT, which was payable by you in a previous tax period. During a later tax period you and the purchaser agreed to decrease the price of the car by \$10,000 to \$85,043.41.

- 1 The \$10,000 includes GST and LCT, which must be taken out to enable you to work out your decreasing LCT adjustment. To do this, apply the following formula:


$$\frac{\text{Decrease in price}}{1.43}$$

$$\frac{\$10,000}{1.43} = \$6,993$$

- 2 Multiply this by the LCT rate of 33% to arrive at your decreasing LCT adjustment.

\$6,993 × 33/100 = \$2,307.69 is the decreasing LCT adjustment.

- 3 Write the figure **2,308** at **1F**.

 You will also have to make an adjustment for the amount of GST.

EXAMPLE 6: LCT decreases following a change in quotable purpose

You did not quote your ABN when purchasing a luxury car because the car was to be used by an executive of the dealership. The price you paid for the car was \$95,043.41, including \$8,286.92 LCT.

However, when the car was delivered the executive did not use the car and instead you held it as trading stock. You have a decreasing LCT adjustment of \$8,286.92.

Write the figure **8,287** at **1F**.

EXAMPLE 7: LCT decreases following a cancelled sale

You sold a car for \$95,043.41, which included \$8,436.95 GST and \$8,286.92 LCT, which was paid by you in an earlier tax period. During a later tax period you and the purchaser agreed to cancel the sale.

You have a decreasing LCT adjustment of \$8,286.92.

Write the figure **8,287** at **1F**.

 You will also have to make an adjustment for the amount of GST.

Do not make adjustments to correct mistakes in a previous activity statement. Refer to *Correcting GST mistakes* (NAT 4700) or phone us on **13 28 66**.

LODGING AND PAYING

The due date for lodging and paying is pre-printed at the top right hand corner of your activity statement. You can lodge and pay electronically, by mail or in person, but you need to do it on time to avoid interest and penalties. Even if you have no amounts to report for the period or are having difficulty paying, it's still important to make sure we receive your activity statement on time.

HOW TO LODGE

Electronically

You can lodge electronically using one of the following:

- the Business Portal
- Standard Business Reporting (SBR)
- the electronic commerce interface (ECI)
- your registered tax agent or registered BAS agent.

➤ For more information about electronic lodgment:

- visit www.ato.gov.au/onlineservices
- phone us on **13 28 66**.

By mail

Mail your original, completed activity statement with your cheque using the pre-addressed envelope.

If you misplace the envelope, you can send your activity statement to:

VIC, TAS, WA, SA, NT

Australian Taxation Office
Locked Bag 1936
Albury NSW 1936

NSW, QLD, ACT

Australian Taxation Office
Locked Bag 1793
Penrith NSW 1793

⚠ It's important that you send your original activity statement, not a copy or a version generated from a commercial software package. If you do use a commercial package, make sure you copy the information onto your original statement.

HOW TO PAY

By BPAY®

You can use your financial institution's BPAY facility to pay by phone or over the internet. Use Biller code **75556**. The BPAY reference number is the electronic funds transfer (EFT) code on your activity statement.

By credit card

You can make a credit card payment online or by phone using the Government EasyPay service. This service only accepts payments between \$10 and \$50,000. You will need a current Visa, MasterCard or American Express card and your EFT code.

Pay online using the secure online service at www.optussmartpay.com/governmenteasypay-ato or pay by phone on **1300 898 089**.

A card payment fee applies to transactions made using this service. This fee is the non-GST component of the amount we incur for these transactions. You will be informed of the fee amount and transaction totals before you are asked to confirm payment. The Government EasyPay service will provide a receipt that displays both payment and card payment fee – labelled ATO on your credit card statement.

By direct credit

You can transfer funds directly to us using internet banking or a computer based banking software package.

By direct debit

You will need to complete a direct debit request to have your payment electronically deducted from your nominated bank account.

By mail

You can send a cheque using the pre-addressed envelope provided. If you have lodged your activity statement electronically, make sure you include the original payment advice slip.

Make cheques payable to the 'Deputy Commissioner of Taxation' and cross them 'Not negotiable'. Don't attach your cheque with pins or staples and don't send cash.

At Australia Post

You can pay in person at Australia Post outlets using your original payment advice slip. You can pay with cash (a \$3,000 limit applies), money order or cheque. EFTPOS is available at most Australia Post outlets for savings and cheque accounts.

➤ To order additional or replacement payment slips, phone us on **13 72 26**.

⚠ If you make a payment at Australia Post, or you pay electronically, you must still send your completed activity statement to us either by mail or electronically unless we advise you otherwise on the form.

➤ For more information about direct credit or BPAY:
■ phone **1800 815 886** between 8.00am and 6.00pm, Monday to Friday
■ email **payment@ato.gov.au**

For more information about BPAY, contact your financial institution.

For more information about direct debit:
■ phone **13 11 42** between 8.00am and 6.00pm, Monday to Friday
■ email **eft-information@ato.gov.au**

WHAT IF YOU CAN'T LODGE AND PAY ON TIME?

You must phone us on **13 28 66** to check if alternative arrangements can be made.

You must still lodge your activity statement by the due date, even if you can't pay on time.

The general interest charge will apply to any amount not paid by the due date. A penalty may also apply if you fail to lodge on time.

EXPECTING A REFUND?

Generally, if you have an ABN, we can only pay refunds directly into your nominated financial institution account, so it's essential that we have your correct account and branch (BSB) numbers. Your nominated account must be at a branch of the institution in Australia.

➤ If you need to change your financial institution account details, phone us on **13 28 66**. You will need to provide proof of identity. This includes either your tax file number (TFN), ABN or name and specific identifiers (such as information from a previously generated tax notice).

If you don't have an ABN, we will pay your refund by cheque.

We may not issue a refund if you have not lodged a previous activity statement or if you have provided incorrect bank details.

If you are due a refund, we may apply it to offset any government debt that you may have, such as a Child Support Agency debt.

CHECKLIST

Have you:

- filled in the LCT boxes that apply to you?
- checked your calculations?
- copied amounts correctly between boxes?

You may need to:

- complete any other sections that apply to you and copy the totals to the summary section
- calculate if you must make a payment or if you're entitled to a refund
- complete the payment or refund details
- contact us to update your address (see 'How do I update my address?' on page 11).

You must:

- sign and date your activity statement
- lodge your original activity statement by the due date
- pay any amounts you owe by the due date.

RECORD KEEPING

You should keep a copy of your activity statement and the records you used to prepare it for five years after they are prepared, obtained or the transactions completed, whichever is the later, in writing and in English.

Information stored on magnetic tape or computer disk is not in a written form. The records must be in a form that is readily accessible and easily converted into English.

FREQUENTLY ASKED QUESTIONS

WHAT IS A LUXURY CAR?

A luxury car is a car with a GST-inclusive value that exceeds the LCT threshold.

WHAT IS A FUEL EFFICIENT CAR?

A fuel efficient car is a car which has a fuel consumption not exceeding seven litres per 100 kilometres and is below the fuel efficient car limit.

WHEN IS LCT PAYABLE?

LCT is payable on all taxable supplies or taxable importations of luxury cars. This applies unless the purchaser or importer quotes their ABN (in the approved form) to the supplier or, if imported, to Australian Customs and Border Protection Service.

➔ For more information, refer to 'Section 4: Quoting your ABN' in *Luxury car tax* (NAT 3394).

WHAT CARS ARE NOT SUBJECT TO LCT?

LCT does not apply to a car if any one of the following applies:

- it is an emergency vehicle
- it is not GST-free and is specially fitted for transporting disabled people in wheelchairs
- it is a motor home or campervan
- it is a commercial vehicle not principally designed to carry passengers
- it has a supply date of more than two years after the date of its manufacture in Australia (or if imported, entry for home consumption).

I AM A CAR DEALER AND I SELL LUXURY CARS THAT ARE SUBJECT TO LCT. DO I NEED TO FILL IN THE 'LCT PAYABLE' BOX AT 1E?

You have to pay LCT and must fill in box **1E**.

Any business, particularly motor vehicle retailers, wholesalers, manufacturers or financiers who make a taxable supply of a luxury car must fill in box **1E**.

HOW DO I WORK OUT THE LCT REFUNDABLE AT BOX 1F?

1F includes any decreasing adjustments to LCT due to a change in circumstances, where it turns out that you have overpaid LCT on a previous activity statement (see 'Luxury car tax refundable' on page 6).

CAN I CLAIM A CREDIT FOR LCT THAT IS PAYABLE ON A LUXURY CAR?

You can't claim a credit for LCT regardless of the extent you use the vehicle in carrying on your enterprise.

However, you can claim a GST credit of one-eleventh of the car limit (\$5,224 for the financial year 2012–13).

CAN I MAKE A VOLUNTARY PAYMENT?

You can make a voluntary payment, but you don't make them on your activity statement. If you have an EFT code, you can make a voluntary payment by BPAY or by direct credit. If you don't have an EFT code, phone us on **1800 815 886** for help.

Alternatively, you can mail your payment to:

VIC, TAS, WA, SA, NT

NSW, QLD, ACT

Australian Taxation Office
Locked Bag 1936
Albury NSW 1936

Australian Taxation Office
Locked Bag 1793
Penrith NSW 1793

⚠ It's very important that you include the following information with your voluntary payment:

- payment type, for example, LCT payment
- your ABN or TFN
- your full name and address (as shown on the front of your activity statement)
- a contact phone number, including the area code.

WHAT IF I MAKE A MISTAKE?

You can correct a mistake by striking it out in black pen. Write the new information as close as possible to the boxes for the label. You can also use tape whiteout to correct errors. Do not use liquid whiteout – this causes problems with scanning, which will delay the processing of your activity statement.

WHAT IF I REALISED THE MISTAKE AFTER LODGING MY ACTIVITY STATEMENT?

Usually, you need to lodge a revised activity statement – phone us on **13 28 66** to obtain a revised activity statement form. Revised activity statements are also available from the Business Portal, if you are a registered user.

HOW DO I UPDATE MY ADDRESS?

We encourage you to ensure the address details we have for you are correct to ensure you receive the correct mail for each of your tax obligations in a timely manner.

To update your address, phone us on **13 28 66** or log in to the Business Portal.

To register for the business portal or for more information:

- visit www.ato.gov.au/onlineservices
- phone us on **13 28 66**.

MORE INFORMATION

For a copy of any of the publications or forms referred to in this guide or for other information on luxury car tax:

■ visit our website at www.ato.gov.au

■ phone us on **13 28 66**

■ write to us at

Australian Taxation Office

PO Box 3524,

ALBURY NSW 2640

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:

■ TTY users, phone 13 36 77 and ask for the ATO number you need

■ Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need

■ internet relay users, connect to the NRS on www.relayservice.com.au and ask for the ATO number you need.

