

**Senate Finance and Public Administration Legislation Committee**  
**ANSWERS TO QUESTIONS ON NOTICE**  
**BUDGET ESTIMATES 2011-2012**

Prime Minister and Cabinet Portfolio

**Department/Agency: Department of the Prime Minister and Cabinet**  
**Outcome/Program: 2.1 – Arts and cultural development**  
**Topic: Luxury car tax**

**Senator: Humphries**

**Question reference number: 68**

**Type of question: Hansard, p 90, 24 May**

**Date set by the committee for the return of answer: 8 July 2011**

**Number of pages: 1**

**Question:**

**Senator HUMPHRIES: Going back to the luxury car tax issue—we are obviously very interested in this issue. I think you were taking on notice a number of questions about how that would work. I gather that there are endorsed public museums and art galleries. I have been told that that is the criterion that you need to have in order to be able to gain the exemption. I assume that means private organisations are not entitled to the exemption. If there is a list of endorsed public museums and art galleries, could we have that list, please?**

**Mr Eccles: We will certainly look into it. If there is one, we will provide it.**

**Senator HUMPHRIES: If not, what are the criteria to get onto the list—one that is going to be created.**

**Answer:**

Arrangements for the luxury car tax are administered by the Treasury and the Australian Taxation Office (ATO).

The Treasury has advised that access to the luxury car tax exemption will be limited to public museums, public libraries or public art galleries that have been endorsed by the Commissioner of Taxation as deductible gift recipients and only in respect of cars that are consigned to their collections. A private museum, library or art gallery cannot access the concession.

Further details including the criteria by which the Commissioner of Taxation assesses whether an institution fits the description of a public museum, public library or public art gallery (Taxation Ruling TR2000/11) and a list of deductible gift recipients can be found on the ATO ([www.ato.gov.au](http://www.ato.gov.au)) and Australian Business Register ([www.abr.gov.au](http://www.abr.gov.au)) websites.