



# Luxury car tax rate and thresholds

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## Luxury car tax rate

Cars with a luxury car tax (LCT) value over the LCT threshold attract an **LCT rate of 33%**.

For LCT rates **before 3 October 2008**, refer to Luxury car tax rate – previous years (</Rates/Luxury-car-tax-rates---previous-years/>).

## Luxury car tax thresholds

The following table lists the LCT thresholds for the relevant financial year – the financial year the car was imported, acquired or sold.

If you buy a car with a GST-inclusive value above these LCT thresholds, you must pay LCT except in certain circumstances. In general, the LCT value of a car includes the value of any parts, accessories or attachments you supplied, or imported, at the same time as the car.

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### LCT thresholds

Financial year	Fuel efficient vehicles	Other vehicles
2021–22	\$79,659	\$69,152
2020–21	\$77,565	\$68,740
2019–20	\$75,526	\$67,525
2018–19	\$75,526	\$66,331
2017–18	\$75,526	\$65,094
2016–17	\$75,526	\$64,132
2015–16	\$75,375	\$63,184

<b>2014–15</b>	\$75,375	\$61,884
<b>2013–14</b>	\$75,375	\$60,316
<b>2012–13</b>	\$75,375	\$59,133
<b>2011–12</b>	\$75,375	\$57,466
<b>2010–11</b>	\$75,375	\$57,466

The indexation factor for the 2021–22 financial year for:

- fuel-efficient vehicles is 1.027
- other vehicles is 1.006.

### See also:

- [Definition of fuel-efficient cars \(/Business/Luxury-car-tax/In-detail/Definitions---Luxury-car-tax/\)](/Business/Luxury-car-tax/In-detail/Definitions---Luxury-car-tax/).
- [Car cost limit for depreciation \(/Business/Depreciation-and-capital-expenses-and-allowances/Simpler-depreciation-for-small-business/Assets-and-exclusions/?anchor=Carcostlimit#Carcostlimit\)](/Business/Depreciation-and-capital-expenses-and-allowances/Simpler-depreciation-for-small-business/Assets-and-exclusions/?anchor=Carcostlimit#Carcostlimit).
- [Luxury car tax \(/business/luxury-car-tax/\)](/business/luxury-car-tax/).

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Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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