



Australian Government

Department of Veterans' Affairs

Application for Motorcycle GST Rebate

Important Information

Please read the following information before completing this form.

The purpose of the Rebate Scheme is to provide eligible veterans under the *Veterans' Entitlements Act 1986* with the opportunity to purchase, free of the Goods and Services Tax (GST), a motorcycle for their personal use, including spare parts for its proper maintenance.

A veteran may be eligible for a GST rebate if he/she served in the Defence Force and as a result of that service:

- receives a Disability Pension under the *Veterans' Entitlements Act 1986* (VEA) at the Special Rate (i.e. TPI rate);
OR
- lost a leg, or both arms;
OR
- had a leg, or both arms, rendered permanently and completely useless.

The GST rebate provided under the Scheme will be one-eleventh of the GST inclusive market value of the motorcycle or spare part. Before claiming the rebate, an eligible veteran must first pay either the GST included cost of the motorcycle or spare part, or the cost less the GST component (and the dealer is reimbursed).

If the GST inclusive market value exceeds the *car depreciation limit* (as defined in section 42-80 of the *Income Tax Assessment Act 1997*) the amount of rebate is calculated differently.

The rebate under the Scheme will be available only once in every two years or when the motorcycle has travelled at least 40,000 kms. However, these conditions may not apply in certain circumstances (e.g. destruction (damaged beyond repair) of the motorcycle and insurance did not cover replacement).

The rebate is **not provided** under the Scheme:

- if in the two years prior to the motorcycle purchase, an applicant purchased a GST/Sales Tax exempt motor car or motorcycle (unless it travelled 40,000 kms or there were special circumstances for purchasing the current motorcycle e.g. theft or destruction of previous vehicle and insurance did not cover replacement);
OR
- for labour costs associated with installing spare parts;
OR
- for modifications needed to a motorcycle to accommodate a person's medical condition (please note that modifications for medical reasons **are already GST free** under Schedule 3, Item 58 of the *A New Tax System (Goods and Services Tax) Act 1999*);
OR
- for stamp duty and running costs, e.g. insurance, registration, oil, fuel (please note that stamp duty and registration concessions may be available from your State/Territory Government).

Privacy notice

Your personal information is protected by law, including the *Privacy Act 1988*. Your personal information may be collected by the Department of Veterans' Affairs (DVA) for the delivery of government programs for war veterans, members of the Australian Defence Force, members of the Australian Federal Police and their dependants.

[Read more: How DVA manages personal information](#)

Giving false or misleading information is a serious offence.

If any of the details you give in this form change, you must tell the Department within 21 days.



For more information please call the Department of Veterans' Affairs (from anywhere in Australia) on:
1800 555 254



The addresses of the Department of Veterans' Affairs Offices are:

State	Address	Postal address
New South Wales	Centennial Plaza Tower B 280 Elizabeth Street Sydney NSW 2001	GPO Box 9998 Brisbane QLD 4001
Victoria	300 Latrobe Street Melbourne VIC 3000	GPO Box 9998 Brisbane QLD 4001
Queensland	480 Queen Street Brisbane QLD 4000	GPO Box 9998 Brisbane QLD 4001
South Australia	Westpac House 91 King William Street Adelaide SA 5000	GPO Box 9998 Brisbane QLD 4001
Western Australia	AMP Building 140 St Georges Terrace Perth WA 6000	GPO Box 9998 Brisbane QLD 4001
Tasmania	Barrack Place 254 - 286 Liverpool Street Hobart TAS 7001	GPO Box 9998 Brisbane QLD 4001
Northern Territory	Winnellie Central 14 Winnellie Road Winnellie NT 0820	GPO Box 9998 Brisbane QLD 4001
Australian Capital Territory	6 Bowes Street Woden ACT 2606	GPO Box 9998 Brisbane QLD 4001

Please write in BLOCK LETTERS

Applicant's Details

DVA file number

Your surname

Your given names

Your home address

Postcode

Your postal address (if same as home address write "AS ABOVE")

Postcode

Your contact telephone number

As a result of having served in the Australian Defence Force:

Please tick appropriate box

I am receiving a Disability Pension under the Veterans' Entitlements Act 1986 (VEA) at the Special Rate (i.e. TPI rate);

OR

I lost a leg, or both arms;

OR

I have had a leg, or both arms, rendered permanently and completely useless.

Previous Motorcycle Rebate Details

In the two years before purchasing your current motorcycle, did you receive a GST rebate for a motorcycle?

No - please go to "Previous Vehicles Details"

Yes - number of kms of previous motorcycle

If you disposed of the previous motorcycle - please give the following details:

Name of person you disposed the motorcycle to

Address

Postcode

Telephone number (if available)

If your previous motorcycle had not travelled 40,000 kms, was it destroyed when owned by you and not insured for replacement value?

No Yes - please give details of destruction

If your previous motorcycle had not travelled 40,000 kms or had not been destroyed when owned by you, were there any special reasons for purchasing the current motorcycle (e.g. previous motorcycle stolen and insurance did not cover replacement)?

No Yes - please give special reasons

Previous Vehicle Details

In the two years before purchasing your current motorcycle did you purchase a GST free car, or a previously exempt vehicle under the Sales Tax Assessment Act 1992?

No
 Yes - kms of previous car/vehicle

kms

If previous car/vehicle had not travelled 40,000 kms, was it destroyed when owned by you and not insured for replacement value?

No Yes - please give details of destruction

If previous car/vehicle had not travelled 40,000 kms or had not been destroyed when owned by you, were there any special reasons for purchasing the current motorcycle (e.g. car/vehicle stolen and insurance did not cover replacement) ?

No Yes - please give special reasons

Other Vehicle Details

Do you currently own a GST exempt motor car?

No Yes

Description of Motorcycle or Spare Part(s) Purchased

Please tick appropriate box(es)

- New motorcycle
 Used motorcycle

Make

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Model

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Engine number

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Registration number

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Description of part

Name of dealer providing the motorcycle or spare part(s)

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Dealer address

Postcode

Dealer contact telephone number

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Please tick the relevant box below to indicate the type of rebate you are applying for:

- Reimbursement of the GST component already paid by you - please attach the original copy of the Tax Invoice for the GST included cost of the motorcycle or spare part(s) described in this form.

OR

- For the dealer to be paid the GST component - please attach the original copy of the Tax Invoice covering payment of the cost less the GST component for the motorcycle or spare part(s) described in this form.

Please tick whichever of the following circumstances applies in your case:

- I intend to use the motorcycle described in this form for my personal transportation.

OR

- I intend to use the spare part(s) described in this form for the repair or maintenance of my latest motorcycle that is covered by the GST rebate.

Declaration

I declare that the information I have provided in this form is true and correct.

I am aware that giving false or misleading information is a serious offence.

Your signature

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Date

/ /
