



<b>REVENUE CIRCULAR DAA009.2</b>
Motor Vehicle Registration Duty: Exemptions - <i>Duties Act 1999</i>
Issue Date: 25 November 2015
Status: Current – Effective 25 November 2015
Previous Circular: DAA009.1

### **Preamble**

1. Chapter 9 of the *Duties Act 1999* (the Act) imposes duty for an application for the registration of a motor vehicle, or the transfer of registration, and allows for certain exemptions.
2. This circular provides details of the duty exemption provisions in part 9.2 of the Act.

### **Circular**

#### **Access Canberra**

3. By administrative arrangement, Access Canberra processes most exemptions from motor vehicle registration duty at the same time as the registration.
4. The Act requires an applicant seeking an exemption to provide Access Canberra (as the ACT Road Transport Authority) any relevant information to allow it to process the exemption.
5. Access Canberra is required to report monthly on all transactions processed during the month to the ACT Revenue Office. Access Canberra must also provide all documentation associated with an application if requested by the Commissioner for ACT Revenue (the Commissioner).

#### **Exemptions processed by Access Canberra**

6. Access Canberra has been authorised by the Commissioner to process applications for duty exemption under the following exemption categories:

<b>Section of the Act</b>	<b>Exemption</b>
09	Government vehicles
209A	Foreign countries
209B	International organisations and diplomats
209C	Status of forces agreements
210	Hospitals and schools
211	Certain disabled people
211A	Partial exemption—modified vehicles for people with disabilities
212	Successors of deceased people

Section of the Act	Exemption
213	Vehicle registration transfers relating to certain personal relationships
214	Vehicle dealers—registration of demonstrators and trading stock
215	Organisations registered under the <i>Fair Work (Registered Organisations) Act 2009</i> (Cwlth)
216	Repossessed motor vehicles
217	Veteran, vintage and historic vehicles

7. Applications under any of the above exemption categories do **not** require an approval letter from the ACT Revenue Office.

**Exemptions processed by the ACT Revenue Office**

8. The ACT Revenue Office processes all applications for duty exemption under the following exemption categories:

Section of the Act	Exemption
214A	Renewal of registration of demonstrators and trading stock
219	Reassessment of duty—repossession of stolen motor vehicle
232	Charitable organisations

9. Applications for duty exemption under the above exemption categories must be lodged in writing with the Commissioner. Approved applicants will be provided with a letter to present to Access Canberra as evidence of approval of their application for duty exemption when registering a motor vehicle in the applicant's name.

10. Applicants whose applications for duty exemption under the above exemption categories are not approved will be so advised by the ACT Revenue Office.

SIGNED

Kim Salisbury  
 Commissioner for ACT Revenue  
 25 November 2015