

Revenue Circular DAA009.1 - *Duties Act 1999* Exemptions from Duty—Applications for Registration and Transfer of Motor Vehicle Registration

Circular history

Circular number	Issued date	Dates of effect		Status
		From	To	
No D19	29 June 2005	1 July 2005	-	Replaced by DAA009
DAA009	1 July 2008	1 July 2005	30 June 2015	Republished as DAA009.1 with minor amendments.
DAA009.1	1 July 2015	1 July 2015	Current	

Preamble

- Chapter 9 of the *Duties Act 1999* (the Act) imposes duty on the application for registration and the transfer of motor vehicle registration and allows for certain exemptions.

Circular

- This circular provides details of the duty exemption provisions in Part 9.2 of the Act. By administrative arrangement, ACT Government Shopfronts process most exemptions from duty on the application for registration and transfer of motor vehicle registration at the same time as the registration.
- The Act requires an applicant seeking an exemption from the Road Transport Authority (the Authority) to provide any relevant information to allow the Authority to process exemptions.
- The Authority is required to report on all transactions processed during the month to the ACT Revenue Office. The Authority must also provide all documentation associated with an application if requested by the Commissioner for ACT Revenue (the Commissioner).

Exemption categories processed by ACT Government Shopfronts

- ACT Government Shopfronts have been authorised by the Commissioner to process applications for duty exemption under the following exemption categories:
 - section 209—government vehicles;
 - section 209A—foreign countries;
 - section 209B—international organisations and diplomats;
 - section 210—hospitals and schools;
 - section 211—certain disabled people;
 - section 211A—partial exemption—modified vehicles for people with disabilities;
 - section 212—successors of deceased people;
 - section 213—vehicle registration transfers relating to certain personal relationships;
 - section 214—vehicle dealers—registration of demonstrators and trading stock;
 - section 215—organisations registered under the Workplace Relations Act;
 - section 216—repossessed motor vehicles; and
 - section 217—veteran, vintage and historic vehicles.

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

Exemption categories processed by ACT Revenue Office

6. The ACT Revenue Office processes all applications for duty exemption under the following exemption categories:
 - (a) section 210A—charitable organisations;
 - (b) section 214A—renewal of registration of demonstrators and trading stock; and
 - (c) section 219—reassessment of duty—repossession of stolen motor vehicle.

8. 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 which must be presented to an ACT Government Shopfront as evidence of approval of their application for duty exemption when registering a motor vehicle in the applicant's name.

9. 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
1 July 2015

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