

SOUTH AUSTRALIA



STATE TAXATION OFFICE

Stamp Duties

Circular No. 172

**REMOVAL OF EXEMPTION FROM STAMP DUTY
- HEAVY VEHICLE REGISTRATIONS**

BACKGROUND

Your attention is drawn to the *Stamp Duties (Miscellaneous) Amendment Bill 1998*, which was introduced into Parliament today. It contains amendments to the *Stamp Duties Act 1923*. Two of the measures are Budget tax measures. The two Budget measures are dealt with in Circulars No. 170 and 171. The third, the subject of this Circular, concerns heavy vehicle registrations.

CESSATION OF EXEMPTION

Since 23 November 1995, an exemption from stamp duty has been available on the transfer of heavy vehicle registrations from the Federal Registration Scheme to the State administered National Registration Scheme (See Circular No. 134). The exemption was originally introduced to encourage the transfer of heavy vehicles to the State administered Registration Scheme in the expectation that the Federal Registration Scheme would close down by June 1998. Closure of the Federal scheme will not now occur until all aspects of the National Road Transport Reform Program are in place.

Experience has demonstrated that some owners of heavy vehicles are inappropriately obtaining the benefit of the exemption by registering under the Federal Registration Scheme and, within a short space of time, transferring the registration to the State scheme.

The Amendment Bill provides that the exemption from stamp duty will cease as from and including 1 September 1998.

FURTHER INFORMATION

Location

State Taxation Office
State Administration Centre
200 Victoria Square East
ADELAIDE SA 5000

Postal

Commissioner of State Taxation
State Taxation Office
Box 1353 GPO
ADELAIDE SA 5001

Telephone

(08) 8226 3765

Facsimile

(08) 8226 3834

Website

<http://www.treasury.sa.gov.au/tax.html>

28 May 1998

COMMISSIONER OF STATE TAXATION

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