

SOUTH AUSTRALIA



STATE TAXATION OFFICE

Stamp Duties

Circular No. 7

**STAMP DUTIES ACT AMENDMENT ACT (No. 2), 1990
(No. 33 OF 1990)**

MOTOR VEHICLES PROVISIONS

Your attention is drawn to the above Act which was assented to on 26 April, 1990 and came into operation on that date. The information set out below is of necessity brief and the precise nature and scope of the changes must be taken from the reading of the provisions as set out in full in the Amending Act in conjunction with the Stamp Duties Act, 1923.

PURPOSE OF THE AMENDMENTS

The main focus to these amendments is to make provision for persons living in defacto relationships with respect to the registration or transfer of a motor vehicle, and to extend in certain circumstances the period in which an application for refund can be made.

IMPACT ON THE STAMP DUTIES ACT

As a consequence of the passing of Stamp Duties Act Amendment Act (No. 2), 1990, section 42c has been repealed.

SPECIFIC CHANGES

This amendment defines "spouse" of a person to include:--

"a defacto husband or wife of the person who has been cohabiting continuously with the person for at least five years".

The amendment also provides the Commissioner or the Registrar of Motor Vehicles with the power to request such information as they may require to substantiate a claim for exemption.

Section 42b of the principal Act is amended to provide persons living in defacto relationships the same concession as married persons with respect to stamp duty payable on the transfer of the registration of a motor vehicle.

ie. in circumstances where the registered owner of a motor vehicle transfers the registration into joint names with his/her spouse or, where the vehicle is jointly registered in the names of two persons who are each other's spouses and they apply to transfer the registration into one of their names, the duty payable will be one-half of the duty that would have been paid had it not been for this concession.

Prior to this amendment it was possible for a person who had paid duty on an Application to Transfer Registration of a Motor Vehicle or on an Application to Register a Motor Vehicle to apply for a refund of duty paid before the expiration of 30 days after registration, in circumstances where:--

- (i) the motor vehicle was returned by the applicant to the person from whom it was acquired and that person accepted the return of the vehicle, or;
- (ii) the transfer or registration of that vehicle was made in error.

The Principal Act is amended to extend the period in which the application for refund can be made from 30 days to 3 months from the date of registration or transfers.

This extension is considered to be more consistent with the general warranty period afforded under the Second-Hand Motor Vehicles Act, 1983 and will provide applicants more time to identify defects in the vehicles.

Any enquiries should be directed to the enquiry area telephone (08) 226 3707.

11 December, 1990

COMMISSIONER OF STAMPS

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