

Historical only



Stamp Duties

Circular No. 264

MOTOR VEHICLE STAMP DUTY *EX GRATIA* RELIEF FOR PARENTS OR GUARDIANS OF MINORS WITH DISABILITIES

SUMMARY

This Circular details the existing administrative arrangements which provide relief from stamp duty on motor vehicles registered in the name of a parent or a legal guardian on behalf of a disabled person who is under sixteen years of age.

BACKGROUND

The *Stamp Duties Act 1923* ("the SD Act") currently provides an exemption from stamp duty on an application to register a motor vehicle in, or to transfer the registration of a motor vehicle to, the name of a person who as a consequence of the loss of the use of one or both of their legs is permanently unable to use public transport ("Exemption 13").

The SD Act also provides an exemption from stamp duty in respect of the renewal certificate for compulsory third party insurance based on the same criteria contained in Exemption 13 being satisfied ("Exemption 7").

Section 38B of the *Motor Vehicles Act 1959* ("the MV Act") provides disabled persons with the benefit of a fifty percent reduction in the registration fee based on the same eligibility criteria as the abovementioned stamp duty exemptions. The eligibility criteria under Section 38B of the MV Act and the Exemptions are the same.

The above legislative exemptions and reductions in registration fees cannot apply where a motor vehicle is registered in the name of a parent/guardian as trustee for a disabled child.

DETAILS OF THE EX GRATIA RELIEF

The Treasurer has approved on a case-by-case basis the provision of *ex gratia* relief from stamp duty and fifty percent of the registration fees where a motor vehicle is registered in the name of a parent or a legal guardian on behalf of a disabled person who is under sixteen years of age.

The *ex gratia* relief available to parents or guardians mirrors the relief provided in Exemptions 7 and 13 of the SD Act and under section 38B of the MV Act.

The relevant eligibility criteria for the relief from the stamp duty payable on the application for registration/transfer of registration, the policy of insurance and the fifty percent reduction in registration fee are as follows:-



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- The registered owner is a parent/legal guardian of a disabled child.
- The child is not able, on an ongoing basis, to use public transport as a consequence of the loss of the use of one or both legs.
- The motor vehicle will be used solely or principally for transporting the child.
- This relief has not been provided for any other vehicle currently owned by the parent/legal guardian.

Relevant representative bodies have previously been advised of the availability of this relief.

This relief is only available where persons apply in writing to the Treasurer either directly or via RevenueSA.

FURTHER INFORMATION

Further information regarding these amendments may be obtained from RevenueSA.

Location

RevenueSA
State Administration Centre
200 Victoria Square East
ADELAIDE SA 5000

Postal

Commissioner of State Taxation
RevenueSA
GPO Box 1353
ADELAIDE SA 5001

Telephone

(08) 8204 9888

Facsimile

(08) 8226 3805

Website

<http://www.revenuesa.sa.gov.au>

E-mail

revenuesa@saugov.sa.gov.au

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COMMISSIONER OF STATE TAXATION