

# Historical only



**Stamp Duty**

**Circular No. 267**  
(replaces Circular Number 263)

## **STAMP DUTY ON MOTOR VEHICLES - RELIEF FOR DISABILITY SERVICES PROVIDERS**

### **SUMMARY**

**As from 5 June 2006 the Treasurer has relaxed the eligibility criteria necessary for Disability Services Providers to obtain stamp duty relief for certain motor vehicle purchases.**

**This Circular details changes to the administrative arrangements put in place to provide relief from stamp duty in relation to an application to register, or an application to transfer, the registration of a motor vehicle in the name of a not for profit group where the vehicle is used primarily to transport people with disabilities.**

### **DETAILS**

On 19 January 2006, the Hon Jay Weatherill MP, Minister for Disability, issued a press release entitled "Car Rego Stamp Duty Relief for People with Disabilities".

The press release stated that not for profit groups would be exempt from stamp duty on vehicles marked with the organisation's name and used primarily to transport people with disabilities.

RevenueSA Circular Number 263 set out the details of the relief available as announced.

**After consultation with the Minister for Disability and Industry groups, effective from 5 June 2006, the Treasurer has approved varying the criteria to remove the requirement that the motor vehicle is marked (at all times) with the name of the organisation in whose name it is registered.**

In summary, relief is available in relation to the stamp duty payable on an application to register or an application to transfer the registration of a motor vehicle if the following criteria are met:

1. the motor vehicle in question was purchased on or after 19 January 2006;
2. the registered owner of the vehicle is a disability services provider which the Australian Taxation Office has endorsed as an income tax exempt charity and the owner can produce evidence of that endorsement;



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3. the registered owner of the vehicle is a member of the disability services provider panel; and
4. the motor vehicle is used solely or principally for the transport of persons with disabilities.

If the Registrar of Motor Vehicles is satisfied that the above criteria have been met then the relevant stamp duty will not have to be paid when change of ownership papers are lodged with the Registrar.

In situations where the Registrar is not satisfied that the criteria have been met, but the applicant is of the view that their circumstances warrant relief, application should be made in writing to the Commissioner of State Taxation setting out in full the reasons why relief should be available. In these cases, the relevant stamp duty will need to be paid and if the Commissioner is of the view that relief is warranted, a refund will be provided in due course.

Applications for relief for new registrations can be made in person at any branch of Registration and Licensing.

Any disability services provider who has paid stamp duty from 5 June 2006 and who met the above four criteria but failed to qualify for relief solely due to the fact that their motor vehicles were not marked with the name of the organisation in whose name it is registered should apply to RevenueSA in writing for a refund of the stamp duty paid.

## **FURTHER INFORMATION**

Further information regarding this change can 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***

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