

SOUTH AUSTRALIA



STATE TAXATION OFFICE

Stamp Duties

Circular No. 111

**STAMP DUTIES (CONCESSIONS) AMENDMENT ACT, 1994
STAMP DUTY ON REGISTRATION OF
TRACTORS AND FARM MACHINERY**

This Act was assented to on 30 May, 1994 and came into operation on that date.

The information contained in this circular is published as a guide to the administrative effect of the amendment in relation to stamp duty payable by primary producers.

ABOUT THIS AMENDMENT

The exemption from the payment of stamp duty on the registration or transfer of registration of tractors is extended by this Amendment to include farm machinery owned by primary producers.

It should be noted that presently registration of road going tractors and farm machinery is not compulsory where the tractor/farm machinery is to be used within a forty kilometre radius of the farm occupied by the owner (see Section 12 of the Motor Vehicles Act, 1959).

Existing primary producer concessions on registration fees continue to be available. Your local Motor Registration Office will answer any queries in relation to those concessions.

This amendment will reduce the overall cost of registration by removing payment of the stamp duty component.

BY WHOM AND FOR WHAT CAN THE EXEMPTION BE CLAIMED

To establish what types of equipment may be registered by a primary producer without payment of stamp duty, the following information is provided.

The exemption has been linked to the terms "primary producer" and "farm machinery" currently administered by the Registrar of Motor Vehicles in the registration and insurance process.

1. Persons who are eligible for the exemption must be primary producers.

"Primary producer" means a person -

(a) who carries on as principal a business of agriculture, horticulture, viticulture, dairying, beekeeping, livestock production or other like business;

(b) who under a written share-farming agreement works any land as a share farmer and not as a servant: or

(c) who carries on as principal the business of fishing."

Therefore, persons considered to be primary producers by the Registrar of Motor Vehicles are eligible to claim exemption.

2. The type of farm machinery for which a primary producer may claim an exemption (for purposes of the Stamp Duties Act, 1923) must be farm machinery which meets the criteria of

"farm implement" as defined under the Motor Vehicles Act, 1959;

which does not include -

a "commercial motor vehicle", "motor car" or "motor cycle" as defined under the Motor Vehicles Act, 1959 (see definitions at Appendix 1).

Therefore, the exemption from payment of stamp duty on the registration or transfer or registration of farm machinery applies to any such machinery considered by the Registrar of Motor Vehicles to be a "farm implement".

HOW CAN THE EXEMPTION BE CLAIMED

The exemption may be claimed through your local Motor Registration Office at the time of registration.

The local office will provide the exemption under existing guidelines used for the provision of other related concessions, subject to meeting the above criteria.

31 May, 1994

COMMISSIONER OF STAMPS

APPENDIX 1

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For information, the Motor Vehicles Act, 1959 defines the following as:-

"farm implement" means an implement or machine for ploughing, cultivating, clearing or rolling land, sowing seed, spreading fertiliser, harvesting crops, spraying, chaff cutting or other similar operations and includes a trailer bin constructed for the purpose of receiving or storing grain in or close to the field in which it is harvested, a grain elevator and a bail elevator, but does not include any other vehicle wholly or mainly constructed for the carriage of goods."

"commercial motor vehicle" means -

(a) a motor vehicle constructed or adapted solely or mainly for the carriage of goods (including a motor vehicle of the type commonly called utility); and

(b) a prime mover.

"motor car" means a motor vehicle -

(a) designed for the principal purpose of carrying passengers; and

(b) designed to carry not more than eight adult persons (including the driver) . "

"motor cycle" means a motor vehicle (not being a trailer) that moves upon only two wheels or, where a side car or side box is attached, upon not more than three wheels."

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