

1980-81-82

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 14 October 1982

(Minister for the Capital Territory)

A BILL

FOR

An Act to amend the *Australian Capital Territory Tax (Vehicle Registration) Act 1981*

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title, &c.

5 **1. (1)** This Act may be cited as the *Australian Capital Territory Tax (Vehicle Registration) Amendment Act 1982*.

(2) The *Australian Capital Territory Tax (Vehicle Registration) Act 1981*¹ is in this Act referred to as the Principal Act.

Commencement

10 **2. (1)** Subject to sub-section (2), this Act shall come into operation on the day on which it receives the Royal Assent.

(2) Section 4 shall be deemed to have come into operation on 1 October 1981.

Exemptions—general

3. Section 6 of the Principal Act is amended—

- (a) by omitting from the end of paragraph (2) (d) “or”; and
- (b) by adding at the end of sub-section (2) the following word and paragraph:
 - “; or (f) a person carrying on a business in respect of which he is licensed or registered by or under a prescribed law of a State or Territory (other than the Australian Capital Territory), where the vehicle is held by that person as trading stock for resale in the course of carrying on that business.”.

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4. The Principal Act is amended by adding at the end thereof the following section:

Exemptions—successors of deceased persons

“7. (1) Where—

- (a) a vehicle is registered in the name of a particular person or in the names of persons including a particular person; and
- (b) the particular person dies,

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then, for the purposes of the application, according to its tenor, of sub-section 6 (1) in relation to a registration or registrations of the vehicle subsequent to the death—

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- (c) if, immediately after the deceased person’s death, the assets of his estate included an interest in the vehicle—the deceased person and his successor or successors shall be treated as being the same person; or
- (d) in any other case—the vehicle shall be treated as never having been registered in the name of the deceased person.

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“(2) A reference in sub-section (1) to a successor of a deceased person, in relation to the registration of a vehicle, is a reference to a person in whom an interest in the vehicle has vested by reason of his being a personal representative of the deceased person or a beneficiary of the deceased person’s estate.

“(3) In this section—

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‘interest’ means a proprietary interest, and includes an entitlement to such an interest under the will of, or on the intestacy of, a deceased person; ‘registration’, unless the contrary intention appears, includes registration under a corresponding law, and ‘registered’ has a corresponding meaning.”.

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5. The Principal Act is amended by adding at the end thereof the following sections:

Exemptions—hire-purchase agreements and leases

“8. (1) Where—

- (a) a vehicle is registered, or registered under a corresponding law, and, at the time of that registration, is the subject of a hire-purchase agreement or the subject of a lease of a kind under which it is customary for the vehicle to be registered in the name of the lessee;

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- (b) the person who is, or the persons who are, at that time, the owner or owners of the vehicle subsequently acquires or acquire possession of the vehicle—

(i) by way of repossession or voluntary return in accordance with the hire-purchase agreement or the law applicable to that agreement; or

(ii) in accordance with the rights of the lessor under the lease, as the case may be;

- (c) the next registration after that acquisition (in this sub-section referred to as the 'relevant registration') is solely in the name or names of the person or persons referred to in paragraph (b); and

- (d) the application for the relevant registration is made on or after 14 October 1982,

tax is not imposed in respect of the relevant registration.

“(2) In sub-section (1), ‘owner’, in relation to a vehicle, means—

- (a) where the vehicle is the subject of a hire-purchase agreement—a person letting, hiring or agreeing to sell the vehicle under the agreement; or

- (b) where the vehicle is the subject of a lease—a lessor of the vehicle under the lease,

being a person carrying on a business of letting, hiring or agreeing to sell vehicles under hire-purchase agreements, or of letting vehicles on lease, as the case may be, whether or not that business is part of, or is carried on in conjunction with, any other business.

Regulations

“9. The Governor-General may make regulations for the purposes of paragraph 6 (2) (f).”.

NOTE

1. No. 129, 1981.

