

1980-81

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 15 September 1981

(*Treasurer*)

A BILL

FOR

**An Act relating to the imposition of tax in respect of the
registration of certain vehicles in the Australian Capital
Territory**

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

Short title

- 5 **1.** This Act may be cited as the *Australian Capital Territory Tax (Vehicle
Registration) Act 1981*.

Commencement

- 2.** This Act shall come into operation on such date as is fixed by
Proclamation.

Incorporation

- 10 **3.** The *Australian Capital Territory Taxation (Administration) Act 1969*
is incorporated and shall be read as one with this Act.

Imposition of tax

- 4.** Tax is imposed in respect of each registration of a vehicle, where
application for the registration is made after the commencement of this Act.

Rate of tax

5. The rate of tax is \$2 for each \$100, or part of \$100, of the market value of the vehicle.

Exemptions

6. (1) Tax is not imposed in respect of the registration of a vehicle in the name or names of a person or persons where— 5
- (a) the vehicle was registered, or registered under a corresponding law, at any time before the first-mentioned registration; and
 - (b) the last such registration was solely in the name or names of the same person or persons. 10
- (2) Tax is not imposed in respect of the registration of a vehicle solely in the name or names of one or more of the following persons:
- (a) a person that is, a person on behalf of, or a trustee upon trust for or for the purposes of, a public hospital, public benevolent institution, religious institution or public educational institution; 15
 - (b) a diplomatic mission in Australia of a government of a reciprocating country;
 - (c) a person who is a member of such a mission or is a member of the family of such a member forming part of his household, being a person who is not an Australian citizen and is not ordinarily resident in Australia; 20
 - (d) a person referred to in item 135 or 135A of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*, where the vehicle would have been exempt from sales tax by virtue of either of those items if the vehicle had been— 25
 - (i) purchased by that person immediately before the registration of the vehicle; and
 - (ii) new at the time of that purchase; or
 - (e) a person carrying on a business in respect of which he is a licensed dealer under the *Sale of Motor Vehicles Ordinance 1977* of the Australian Capital Territory, or that Ordinance as amended and in force for the time being, where the vehicle is held by that person as trading stock for resale in the course of carrying on that business. 30
- (3) In paragraph (2) (b), “reciprocating country” means a country that does not impose taxation in relation to the registration or licensing of vehicles or grants in relation to Australia an exemption from any such taxation corresponding to the exemptions provided by paragraphs (2) (b) and (c). 35