



Application for Exemption Stamp Duty on a Motor Vehicle

APPLICANT DETAILS

Name/s:

Contact phone no: ABN no:

ADDRESS AND BUSINESS DETAILS

Business name:

Address: Postcode:

Postal address: Postcode:

If a pastoral or agricultural business, describe the nature of the business:

VEHICLE DETAILS

Registration no: Year: Make: Model:

VIN or Chassis no: Engine no:

APPLICATION AND DECLARATION

I/We apply for an exemption under exemption code: and declare that I/we satisfy the exemption criteria overleaf and that the statements provided herein are true and correct in every particular.

Signature (Public officer/Authorised person) Date

NOTE: It is an offence under the *Taxation Administration Act* to provide information that you know is false or misleading (maximum penalty 400 penalty units – currently \$52 000).

PRIVACY STATEMENT

The information requested in this form is required to determine your eligibility for an exemption from stamp duty. Any information you provide is on a voluntary basis, and may be communicated to persons authorised under the *Taxation Administration Act*. You may review or correct any personal information by contacting the Territory Revenue Office.

TERRITORY REVENUE OFFICE

GPO Box 154 Darwin NT 0801 ph: 1300 305 353 fax: (08) 8999 5577 www.revenue.nt.gov.au

How to apply

1. Complete the 'Application for Exemption' form.
2. Enter the appropriate exemption category.
3. Hand the cashier the completed form with the supporting evidence or exemption certificate.

Office Use Only

Evidence sighted:

How to contact the Territory Revenue Office

Correspondence: GPO Box 154
Darwin NT 0801

Address: Level 4, 38 Cavenagh Street
Darwin NT 0800

Email: ntrevenue.ntt@nt.gov.au

Telephone: 1300 305 353

Fax: (08) 8999 5577 or (08) 8999 6395

Website: www.revenue.nt.gov.au

How to contact Motor Vehicle Registry

Telephone: 1300 654 628

Website: www.ipe.nt.gov.au

Exemption for Stamp Duty on a Motor Vehicle

Territory Revenue Office



All TRO publications and brochures can be accessed
via our website at www.revenue.nt.gov.au
I&F-SD-004 200907

Introduction

Territory Revenue Office (TRO) is a division of the Northern Territory Treasury. TRO's role is to administer the Territory's taxes.

Under the *Stamp Duty Act*, stamp duty is payable on the issue and transfer of a motor vehicle certificate of registration. Duty is payable to the Motor Vehicle Registry (MVR) at the time application for the registration or transfer is made. Various exemptions are provided under the legislation and may be claimed at the time application for the registration or transfer is made. Complete an application for exemption (where applicable) and provide the relevant supporting information. If duty has been paid, an application for a refund may be made to TRO within five (5) years of the date it was paid.

This brochure details most of the exemptions as at 1 July 2009 and the information required in support of an exemption claim. It also includes an Application for Exemption form.

Exemptions

The exemptions are divided into three (3) categories, general, certified and uncertified. Select the relevant exemption then complete the Application for Exemption form. Present the form and supporting information to the MVR with your completed registration or transfer form.

General Exemption

Exemption classification and supporting evidence	Code
<p>Change of name Where a person, business or company changes their name, a new certificate of registration may be issued if the legal entity remains the same.</p> <ul style="list-style-type: none"> Change of own name or business name Change of company name <p><i>Supporting evidence:</i> Deed Poll Certificate, Marriage Certificate, Certificate of Change of Name from Office of Business Affairs or Australian Securities and Investments Commission.</p>	CP CO

Exemption classification and supporting evidence	Code
<p>General exemption – continued</p> <p>Gift between family members The transfer of a vehicle by way of a gift between spouse, de facto, parent or child.</p> <p><i>Supporting evidence:</i> Birth Certificate, Marriage Certificate, proof of de facto relationship.</p>	G
<p>Deceased estate The transfer to the executor, administrator or beneficiary of a deceased estate who is beneficially entitled to the vehicle under the deceased estate.</p> <ul style="list-style-type: none"> Beneficiary of a will Executor of will Executor winding up estate <p><i>Supporting evidence:</i> Confirming letter from Executor or Administrator.</p>	WB WE WW
<p>Veteran's pension (EDA or TPI) Registration or transfer of a vehicle by a veteran eligible to receive an Extreme Disablement Adjustment (EDA) pension under section 22(4) of the <i>Veterans' Entitlements Act (Cth)</i> or a special rate of pension (i.e. TPI pension) under section 24(2) of the <i>Veterans' Entitlements Act (Cth)</i> and the vehicle is for non-commercial use.</p> <p><i>Supporting evidence:</i> A War Veteran's Gold Card with "EDA" or "TPI" printed on it or a letter from the Department of Veteran's Affairs confirming the applicant's entitlement to the special rate of pension.</p>	PI
<p>Relationship breakdown The registration or transfer of a vehicle pursuant to a Family Law Court settlement or the breakdown of a de facto relationship.</p> <p><i>Supporting evidence:</i> A copy of the Family Law Court Agreement or a Statutory Declaration confirming the breakdown of a de facto relationship.</p>	FL
<p>Agricultural or pastoral vehicle Registration or transfer of a vehicle, other than a vehicle designed principally and primarily for the transport of persons, that is to be used exclusively by an agricultural or pastoral business for that purpose.</p> <p><i>Supporting evidence:</i> Complete the Application for Exemption form stating the name and nature of the business.</p>	AG

Exemption classification and supporting evidence	Code
<p>General exemption – continued</p> <p>Rectify error A transfer that is made solely to correct an error on another motor vehicle certificate of registration on which stamp duty has been paid.</p> <p><i>Supporting evidence:</i> A letter from TRO confirming that the transfer is to rectify an error. Contact TRO for more information.</p>	ME

Certified Exemption

An exemption certificate is required from TRO to certify the exempt status of the organisation or the transaction. For categories PE, BE and RI, the certificate remains in force for a period of five (5) years and may be used for future purchases within this period. If you do not have a certificate, contact TRO for the procedures and information required to obtain one.

Complete the Application for Exemption form and present it to MVR with the exemption certificate and your completed registration or transfer form.

Exemption classification	Code
Registration or transfer of a vehicle for use by a public hospital, education institution or a council, society, organisation or other body established and carried on exclusively or principally for the promotion of the interests of a school, other than a school carried on for profit of an individual.	PE
Registration or transfer of a vehicle in the name of a public benevolent institution or a non-profit organisation having its sole or dominant purpose a charitable benevolent, philanthropic or patriotic purpose.	BE
Registration or transfer of a vehicle for use by a religious institution.	RI
Experimental or research vehicles with no readily ascertainable market value.	EV
Vehicles brought into the Northern Territory principally for a specific event.	SE

The certificates for the EV and SE categories are issued specifically for a particular transaction.

Uncertified Exemptions

The following exemptions do not require an Application for Exemption. Present supporting information to MVR with your completed registration and/or transfer form.

Exemption classification and supporting evidence	Code
<p>A vehicle previously registered elsewhere in the name of the applicant except a vehicle that:</p> <ul style="list-style-type: none"> provides seating for not less than 12 persons or was registered under the <i>Interstate Road Transport Act 1985 (Cth)</i>; and the applicant has not previously paid any stamp duty elsewhere in relation to the vehicle. <p><i>Supporting evidence:</i> A copy of the current registration papers and, for a vehicle that provides seating for not less than 12 persons or a vehicle that was last registered by the <i>Interstate Road Transport Act</i>, documentary evidence that the applicant has paid stamp duty elsewhere in respect of the registration of the vehicle.</p>	IS
Motorised wheelchairs.	MW
A trailer, including a caravan, that has an aggregate trailer mass of not more than 4.5 tonne.	V
Vehicles registered as an enthusiast vehicle (i.e. a classic vehicle, an individually constructed vehicle or a street rod approved by the Registrar).	VV

Over the page is an application form to apply for exemptions available under the *Stamp Duty Act*.

The information contained in this brochure does not constitute a ruling, and if any uncertainty exists with a particular aspect of the information provided, please contact TRO or seek professional advice.

For further information on stamp duty on motor vehicle certificates of registration, refer to the Stamp Duty and Motor Vehicles brochure, visit our website at www.revenue.nt.gov.au or telephone 1300 305 353.