



Australian Capital Territory

Duties (Transitional Provisions) Regulations 2000

Subordinate Law 2000 No 15

The Australian Capital Territory Executive makes the following regulations under the *Duties (Consequential and Transitional Provisions) Act 1999*.

Dated 25 February 2000.

BRENDAN SMYTH
Minister

GARY HUMPHRIES
Minister

1 Name of regulations

These regulations are the *Duties (Transitional Provisions) Regulations 2000*.

2 Commencement

These regulations commence on the day they are notified in the Gazette.

3 Purpose

These regulations amend the *Duties Act 1999*¹ for transitional purposes.

4 Substitution

Section 68 is repealed and the following sections are substituted:

“68 Surrender and regrant of Crown lease

“(1) Duty of \$20 is chargeable for the grant of a new Crown lease to the lessee under a previous Crown lease because of the surrender of the previous lease if the surrender was only for 1 or more of the following purposes:

- (a) changing the purpose for which the land comprised in the lease may be used;
- (b) granting the lessee a longer leasehold interest in the land comprised in the lease;
- (c) reducing rent to not more than 5 cents a year;
- (d) correcting errors or omissions.

“(2) Duty of \$20 is chargeable for the grant of new Crown leases to a lessee under a previous Crown lease because of the surrender of the previous lease if the surrender was only for—

- (a) subdividing the land comprised in the surrendered lease; or
- (b) that purpose and 1 or more of the purposes mentioned in paragraphs (1) (a) to (d).

“(3) Duty of \$20 is chargeable for the grant of a new Crown lease to a lessee under 2 or more previous Crown leases because of the surrender of the previous leases if the surrender was only for—

- (a) consolidating the land comprised in the surrendered leases; or

- (b) that purpose and 1 or more of the purposes mentioned in paragraphs (1) (a) to (d).

“68A Regrant of lease with additional land

If—

- (a) a Crown lease is granted to a lessee under a previous Crown lease because of the surrender of the previous lease; and
- (b) the land comprised in the new lease is all the land comprised in the surrendered lease and additional land;

duty is chargeable only on the transfer of the interest in the additional land.”.

5 Insertion

Before section 209 the following section is inserted in Part 2 of Chapter 9:

“208A Definitions

In this Part, the following definitions apply:

demonstrator means a new motor vehicle used solely for the sale of another motor vehicle of the same kind.

licensed vehicle dealer means a licensed dealer under the *Sale of Motor Vehicles Act 1977*.

trading stock means a motor vehicle offered or exposed for sale by a licensed vehicle dealer in the course of the dealer’s business, other than a motor vehicle used—

- (a) personally by the dealer or a member of the dealer’s staff or family; or
- (b) for the general purposes of the dealer’s business.”.

6 Insertion

After section 209 the following section is inserted:

“209A Foreign countries

Duty under this Chapter is not chargeable on an application to register a motor vehicle if—

- (a) the applicant is a foreign country; and

- (b) the vehicle is for the official use of a diplomatic mission of the foreign country based in the Territory.”.

7 Substitution

Section 214 is repealed and the following sections are substituted:

“214 Vehicle dealers—registration of demonstrators and trading stock

“(1) Duty under this Chapter is not chargeable on an application by a licensed vehicle dealer to register a motor vehicle in the dealer’s name if—

- (a) the vehicle is a demonstrator or trading stock; and
- (b) the vehicle is not registered in the name of the dealer at the time of the application.

“(2) However, if the dealer has not—

- (a) disposed of the vehicle; or
- (b) had the registration of the vehicle renewed under section 214A;

within 12 months after its registration under this section, the dealer becomes liable to pay the duty on the application for registration that would have been payable if the exemption under this section had not applied.

“214A Renewal of registration of demonstrators and trading stock

“(1) The commissioner may, in accordance with guidelines determined by the Minister, authorise a licensed vehicle dealer to maintain the registration of a motor vehicle mentioned in subsection 214 (1) for more than 12 months without becoming liable for the payment of duty on the application to register the vehicle in his or her name.

“(2) An authorisation under subsection (1) (a *dealer’s authorisation*) may be given subject to conditions.

“(3) A licensed vehicle dealer who renews the registration of a motor vehicle under a dealer’s authorisation becomes liable to pay the duty on the application to register the vehicle in his or her name if—

- (a) the dealer has not disposed of the vehicle within the time for which its registration may be renewed under the authorisation; or
- (b) the authorisation is revoked.

“(4) If a licensed vehicle dealer who has been given a dealer’s authorisation does not comply with a condition of the authorisation, the commissioner may revoke the authorisation.

“(5) The Minister may, in writing, determine guidelines for subsection (1).

“(6) Guidelines determined under subsection (5) may provide for payment of an amount by a licensed vehicle dealer for or in relation to obtaining an authorisation under subsection (1).

“(7) A determination under subsection (5) is a disallowable instrument for the *Subordinate Laws Act 1989*.”.

8 Substitution

Section 222 is repealed and the following section substituted:

“222 Certificates of exemption

If, on considering an application for the registration of a motor vehicle, the commissioner is satisfied that the application is exempt from duty—

- (a) under section 209A, 210, 211, 212, 213, 215 or 216; or
- (b) under the *International Organisations (Privileges and Immunities) Act 1963* (Cwlth) or the *Diplomatic Privileges and Immunities Act 1967* (Cwlth);

the commissioner may issue a certificate to that effect.”.

9 Objections and review of decisions

Section 252 is amended by inserting after paragraph (1) (p) the following paragraphs:

- “(pa) under subsection 214A (1) refusing to give an authorisation to a licensed vehicle dealer; or
- (pb) under subsection 214A (2) imposing conditions on an authorisation; or
- (pc) under subsection 214A (4) revoking an authorisation; or”.

Endnotes

Act amended

- 1 Act 1999 No 7 (not republished). See also Act 1999 No 79.

Notification

- 1 Notified in the Gazette on 28 February 2000.