Public Ruling
DA416.1.2

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Public Ruling

Duties Act:

VEHICLE REGISTRATION DUTY—DURATION
PERIOD FOR EXEMPTION FOR CHARITABLE
INSTITUTIONS

A Public Ruling, when issued, is the published view of the Commissioner of State Revenue (the Commissioner) on the particular topic to which it relates. It therefore replaces and overrides any existing private rulings, memoranda, manuals and advice provided by the Commissioner in respect of the issue(s) it addresses. Where a change in legislation or case law (the law) affects the content of a Public Ruling, the change in the law overrides the Public Ruling—that is, the Commissioner will determine the tax liability or eligibility for a concession, grant or exemption, as the case may be, in accordance with the law.

What this Ruling is about

1. Public Ruling DA416.1.1 outlines an administrative arrangement that applied from 25 February 2014, pending amendment of the Duties Act 2001 (the Duties Act). The administrative arrangement extended the vehicle registration duty exemption of the Duties Act available to charitable institutions by reducing the period that charitable institutions must use a vehicle for a qualifying purpose from one year to nine months.

2. The Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015 amends s.416(4)(d) of the Duties Act to give effect to the administrative arrangement.

3. The amendment applies to an application to register or transfer a vehicle in the name of a charitable institution if:

   (a) the application was made on or after 26 February 2013 but before 25 February 2014 and the period for which the vehicle is used solely or almost solely by the institution for a qualifying exempt purpose has not ended before 25 February 2014, or

   (b) the application was made on or after 25 February 2014.¹

4. Public Ruling DA416.1.1 is to be withdrawn.

Ruling and explanation

5. Public Ruling DA416.1.1 is no longer in effect.

¹ Section 660 of the Duties Act
Date of effect

6. This Public Ruling takes effect from the date of issue.

Elizabeth Goli
Commissioner of State Revenue
Date of issue: 24 June 2015

References

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