

Application for Exemption Stamp Duty on a Motor Vehicle

Introduction

Under the *Stamp Duty Act*, stamp duty is payable on the issue and transfer of a motor vehicle certificate of registration. Various exemptions are provided under the legislation and may be claimed at the time application for the registration or transfer is made. Details of the exemptions are listed on the next page.

To claim an exemption from stamp duty select the relevant exemption category and code, then complete this form and present the form and supporting information to the MVR with your completed registration or transfer form. If duty has been paid, an application for a refund may be made within five years of the date it was paid.

APPLICANT DETAILS

Name/s:	<input type="text"/>		
Phone no:	<input type="text"/>	ABN no:	<input type="text"/>

ADDRESS AND BUSINESS DETAILS

Business name:	<input type="text"/>		
Address:	<input type="text"/>	Postcode:	<input type="text"/>
Postal address:	<input type="text"/>	Postcode:	<input type="text"/>
If a pastoral or agricultural business, describe the nature of the business:			
<input type="text"/>			

VEHICLE DETAILS

Registration no:	<input type="text"/>	Year:	<input type="text"/>	Make:	<input type="text"/>	Model:	<input type="text"/>
VIN or Chassis:	<input type="text"/>		Engine no:	<input type="text"/>			

APPLICATION AND DECLARATION

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

Please provide a brief description / further information to support your claim:

<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Supporting evidence attached.
Signature (Public officer/Authorised person)	Date	

WARNING: It is an offence under the *Taxation Administration Act* to provide information that you know is misleading in a material particular (maximum penalty 400 penalty units – current penalty unit values are available from www.revenue.nt.gov.au).

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.

OFFICE USE ONLY
Evidence Sighted:

General Exemption

Exemption classification and supporting evidence	Code
<p>Change of name</p> <p>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>Supporting evidence:</p> <p>Deed Poll Certificate, Marriage Certificate, Certificate of Change of Name from Office of Business Affairs or Australian Securities and Investments Commission.</p>	CP CO
<p>Gift between family members</p> <p>The transfer of a vehicle by way of a gift between spouse, de facto, parent or child (includes step parent/child).</p> <p>Supporting evidence:</p> <p>Birth Certificate, Marriage Certificate, proof of de facto relationship.</p>	G
<p>Deceased estate</p> <p>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>Supporting evidence:</p> <p>Confirming letter from Executor or Administrator.</p>	WB WE WW
<p>Veteran's pension (EDA or TPI)</p> <p>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>Supporting evidence:</p> <p>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</p> <p>The registration or transfer of a vehicle pursuant to a Family Law Court settlement or the breakdown of a de facto relationship.</p> <p>Supporting evidence:</p> <p>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</p> <p>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>Supporting evidence:</p> <p>Complete the Application for Exemption form stating the name and nature of the business.</p>	AG
<p>Rectify error</p> <p>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>Supporting evidence:</p> <p>A letter from TRO confirming that the transfer is to rectify an error. Contact TRO for more information.</p>	ME

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>Supporting evidence:</p> <p>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

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.

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.

The information contained herein 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 ([I-SD-005](#)), visit our website www.revenue.nt.gov.au or telephone 1300 305 353.