

# Information Bulletin

## R26 – Primary Producer Registration Concession and Stamp Duty Exemption

A Primary Producer may be entitled to:

- a) 50% concession on the registration component of a motor vehicle
- b) Stamp Duty exemption.

### Who is a Primary Producer?

A Primary Producer is an individual, or body corporate, carrying on a primary production business alone or in partnership in accordance with *Taxation Ruling TR 97/11 – Income Tax*.

For more details, applicants are advised to visit the [Australian Taxation Office](#) website.

In accordance with the NT *Motor Vehicle (Fees & Charges) Regulations*, the Registrar has approved the following;

- A vehicle owned by a person engaged personally, and not in association with more than 2 other persons, in mining, or in hunting or trapping buffaloes, crocodiles, kangaroos or dingoes, and
- Used solely for the purpose of the owners occupation.

The concession cannot be added to a vehicle if the nominated operator is different to the registered owner. The legislation requires the owner of the vehicle to be the Primary Producer and use the vehicle exclusively as part of their business.

To be eligible for the concession you must have submitted a tax return with the Australian Taxation Office in the last financial year, as a Primary Producer. The tax return must be in the same name that the vehicle is registered in.

### What is the Primary Producer Registration Concession?

The concession is a 50% concession on the registration component. You can apply for this at each renewal of your registration. A person claiming a Primary Producer concession is not eligible for the pensioner and/or senior's concession on the same vehicle.

### What is the Stamp Duty Exemption?

Primary Producers are entitled to apply for a Stamp Duty exemption, only if the vehicle is to be used exclusively by the Primary Producer and exclusively in association with their business.

### What is an approved vehicle type?

In accordance with the legislation the Primary Producer concession is only applicable to goods vehicles, trailers and plant type vehicles.

This concession is only available to specific vehicles which have been identified under section 3 of the Motor Vehicles (Fees and Charges) Regulations. There are three categories of vehicles that are eligible for the concession. These are goods vehicles which mean a motor vehicle constructed primarily for the carriage of goods or animals, trailers and plant type vehicles (tractor, grader, dozer or other similar machine).

See table below:

Type of Vehicle	Australian Design Rules (ADR) codes *	Approved
Sedans, Station Wagons	MA – MB – MC Designed is to carry people	No
Buses or people carrying	MD – ME Designed is to carry people	No
Twin Cab Ute or Utes and Trucks	NA – NB – NC Deemed to be a goods carrying vehicle.	Yes
Trailers	TA – TB – TC – TD	Yes
Plant Type Vehicles	Tractor, grader, dozer and other general plant type vehicle	Yes

\*The ADR category is located on the vehicle's Compliance Plate which has been fitted to all vehicles since 1989. Plant type vehicles generally don't have a compliance plate fitted because they are not designed for general road uses. You will also be able to find this information on the green slip from the mechanic.

If in doubt contact your local mechanic or a local Vehicle Inspection Facility (Test Shed).

## Applying for the Primary Producer Registration Concession and/or Stamp Duty Exemption

The applicant will be required to supply the following completed documents.

1. Form R11 Registration Application or NT Registration Renewal notice
2. Form R26 Statutory Declaration Application for Primary Producer Registration Concession and /or Stamp Duty Exemption
3. Stamp Duty Exemption Form, if applicable.
4. Passed Roadworthy Inspection certificate, if applicable.

The Primary Producer is required to make a new declaration each time the registration is renewed. This is to ensure that the primary producer vehicle usage has not changed and that the applicant (primary producer) fully understands the restrictions placed upon the registration.

<b>Contact Details</b>	
<b>Motor Vehicle Registry</b>	
Telephone	1300 654 628
Facsimile	(08) 8999 3103
Email	<a href="mailto:mvr@nt.gov.au">mvr@nt.gov.au</a>
Web	<a href="http://www.mvr.nt.gov.au">www.mvr.nt.gov.au</a>
Postal Address	GPO Box 530 Darwin NT 0801