South Australia

Stamp Duties (Exemption) Variation Regulations 2018

under the Stamp Duties Act 1923

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Part 1—Preliminary

1—Short title

These regulations may be cited as the *Stamp Duties (Exemption) Variation Regulations 2018*.

2—Commencement

These regulations come into operation on the day on which they are made.

3—Variation provisions

In these regulations, a provision under a heading referring to the variation of specified regulations varies the regulations so specified.

Part 2—Variation of Stamp Duties Regulations 2013

4—Insertion of regulation 10A

After regulation 10 insert:

10A—Exemption for certain heavy vehicles

- (1) Pursuant to section 42E of the Act, an application to register a motor vehicle that is a heavy vehicle is exempt from the component of duty payable in respect of registration under Schedule 2 clause 2(1) of the Act if—
 - (a) the vehicle is, immediately before the date on which the application is made, registered in the name of the applicant (and not in the name of any other person) under the *Interstate Road Transport Act 1985* of the Commonwealth (the *Commonwealth Act*); and
 - (b) the registration of the vehicle under the Commonwealth Act expires during the period commencing on 1 July 2018 and ending on 30 June 2019.
- (2) In this regulation—

heavy vehicle has the same meaning as in the *Heavy Vehicle National Law (South Australia)*.

Note—

As required by section 10AA(2) of the *Subordinate Legislation Act 1978*, the Minister has certified that, in the Minister's opinion, it is necessary or appropriate that these regulations come into operation as set out in these regulations.

Made by the Governor

with the advice and consent of the Executive Council on 28 June 2018

No 171 of 2018

T&F18/041CS