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# Club Advice No. 5

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## Duty Payable on first registration of Veteran, Vintage & Historic vehicles

Revision 1 – 5<sup>th</sup> July 2007

### Background

Members are advised that they can claim exemption from the payment of duty on the first registration of a vehicle (following restoration) as long as the vehicle has not been previously registered within the past 2 years and it will be registered under the VVH scheme, i.e. it will carry number plates that identify the vehicle as Veteran, Vintage or Historic.

Members should note that if within 3 years following this initial registration the vehicle registration is changed duty may be payable (see extract from Legislation below).

### Legislation

Duties Act 1999, Rule 9.2 Section 217 (*now Chapter 9.2, para. 217 in the latest version R22, dated 29 November 2006*)

(1) Duty under this chapter is not chargeable on an application to register a veteran, vintage or historic vehicle if:

- (a) The vehicle had not been registered under the Vehicle Registration Act or a corresponding law during the 2 years immediately before the application for registration; and
- (b) The registration would be the first registration of the vehicle after its restoration; and
- (c) On registration the vehicle would be allocated number plates that carry the words veteran car, vintage car or historic car.

(2) If:

- (a) Within the period of 3 years immediately following a registration in relation to which no duty is chargeable under subsection (1) a further application is made for registration of the relevant vehicle under the Vehicle Registration Act; and
- (b) The vehicle is owned by the person who owned it at the time of the registration referred to in subsection (1); and
- (c) On the further registration the vehicle would not be allocated number plates that carry the words veteran car, vintage car or historic car;

There is payable, on the first such further application for registration, an amount of tax equal to the tax that would have been payable on the first application for registration of the vehicle after its restoration if subsection (1) had not been applicable.

(3) For this section, a vehicle is a veteran, vintage or historic vehicle if it is such a vehicle within the meaning of the regulations under the Vehicle Registration Act.

### What do I need to claim and obtain an exemption from Duty

The applicant must complete a statutory declaration (see attachment A):

- at Road User Services counters
- stating that the conditions below apply to the vehicle being registered.

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- i. is first being registered after restoration, and
- ii. has not been registered under the Road Transport (Vehicle Registration) Act 1999 or a corresponding law within the preceding two years from this date, and
- iii. will carry number plates that signify the vehicle is classified as Veteran, Vintage and Historic.

It is suggested that a copy of this advice be taken to the counter to assist in your application.

Authorised for release 25 July 2007  
Council of ACT Motor Clubs Inc.  
[www.actmotorclubs.org.au](http://www.actmotorclubs.org.au)

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Commonwealth of Australia  
STATUTORY DECLARATION  
*Statutory Declarations Act 1959*

<sup>1</sup> Insert the name, address and occupation of person making the declaration  
I, <sup>1</sup> .....  
of .....  
.....

am a financial member of a Club (known as the .....Club) affiliated with the Council of ACT Motor Clubs:

<sup>2</sup> Enter type of vehicle for which historical registration and exemption of Stamp Duty is being sought  
I hereby apply for exemption from Stamp Duty under the rule at Chapter 9.2, paragraph 217 of the Duties Act 1999 (as amended at Version R22, dated 27 November 2006), which grants exemption from paying stamp duty on veteran, vintage or historical motor vehicles that have not been previously registered under the Road Transport (Vehicle Registration) Act 1999 for two years or more. As required under the Duties Act to be exempt from payment of Stamp Duty, I declare the vehicle,  
.....<sup>2</sup>

- a. has not been registered on full registration under the Road Transport (Vehicle Registration) Act 1999 in the previous two-year period,
- b. is the first registration after being restored for use, and
- c. that the vehicle will only be registered for use as governed by the rules set out by the Council of ACT Motor Clubs and shall bear historic vehicle registration plates.

I understand that a person who intentionally makes a false statement in a statutory declaration is guilty of an offence under section 11 of the *Statutory Declarations Act 1959*, and I believe that the statements in this declaration are true in every particular.

<sup>3</sup> Signature of person making the declaration  
<sup>3</sup>

Declared at <sup>4</sup> ..... on <sup>5</sup> ..... of <sup>6</sup> .....

<sup>4</sup> Place  
<sup>5</sup> Day  
<sup>6</sup> Month and year  
Before me,

<sup>7</sup> Signature of person before whom the declaration is made (see over)  
<sup>7</sup>

<sup>8</sup> Full name, qualification and address of person before whom the declaration is made (in printed letters)  
<sup>8</sup>

*Note 1* A person who intentionally makes a false statement in a statutory declaration is guilty of an offence, the punishment for which is imprisonment for a term of 4 years — see section 11 of the *Statutory Declarations Act 1959*.

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*Note 2 Chapter 2 of the Criminal Code applies to all offences against the Statutory Declarations Act 1959 — see section 5A of the Statutory Declarations Act 1959.*

**A statutory declaration under the Statutory Declarations Act 1959 may be made before—**

(1) a person who is currently licensed or registered under a law to practise in one of the following occupations:

Chiropractor	Dentist	Legal practitioner
Medical practitioner	Nurse	Optometrist
Patent attorney	Pharmacist	Physiotherapist
Psychologist	Trade marks attorney	Veterinary surgeon

(2) a person who is enrolled on the roll of the Supreme Court of a State or Territory, or the High Court of Australia, as a legal practitioner (however described); or

(3) a person who is in the following list:

- Agent of the Australian Postal Corporation who is in charge of an office supplying postal services to the public
- Australian Consular Officer or Australian Diplomatic Officer (within the meaning of the *Consular Fees Act 1955*)
- Bailiff
- Bank officer with 5 or more continuous years of service
- Building society officer with 5 or more years of continuous service
- Chief executive officer of a Commonwealth court
- Clerk of a court
- Commissioner for Affidavits
- Commissioner for Declarations
- Credit union officer with 5 or more years of continuous service
- Employee of the Australian Trade Commission who is:
  - (a) in a country or place outside Australia; and
  - (b) authorised under paragraph 3 (d) of the *Consular Fees Act 1955*; and
  - (c) exercising his or her function in that place
- Employee of the Commonwealth who is:
  - (a) in a country or place outside Australia; and
  - (b) authorised under paragraph 3 (c) of the *Consular Fees Act 1955*; and
  - (c) exercising his or her function in that place
- Fellow of the National Tax Accountants' Association
- Finance company officer with 5 or more years of continuous service
- Holder of a statutory office not specified in another item in this list
- Judge of a court
- Justice of the Peace
- Magistrate
- Marriage celebrant registered under Subdivision C of Division 1 of Part IV of the *Marriage Act 1961*
- Master of a court
- Member of Chartered Secretaries Australia
- Member of Engineers Australia, other than at the grade of student
- Member of the Association of Taxation and Management Accountants
- Member of the Australasian Institute of Mining and Metallurgy
- Member of the Australian Defence Force who is:
  - (a) an officer; or
  - (b) a non-commissioned officer within the meaning of the *Defence Force Discipline Act 1982* with 5 or more years of continuous service; or
  - (c) a warrant officer within the meaning of that Act
- Member of the Institute of Chartered Accountants in Australia, the Australian Society of Certified Practising Accountants or the National Institute of Accountants
- Member of:
  - (a) the Parliament of the Commonwealth; or
  - (b) the Parliament of a State; or
  - (c) a Territory legislature; or
  - (d) a local government authority of a State or Territory
- Minister of religion registered under Subdivision A of Division 1 of Part IV of the *Marriage Act 1961*
- Notary public
- Permanent employee of the Australian Postal Corporation with 5 or more years of continuous service who is employed in an office supplying postal services to the public
- Permanent employee of:

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- (a) the Commonwealth or a Commonwealth authority; or
- (b) a State or Territory or a State or Territory authority; or
- (c) a local government authority;

with 5 or more years of continuous service who is not specified in another item in this list

Person before whom a statutory declaration may be made under the law of the State or Territory in which the declaration is made

Police officer

Registrar, or Deputy Registrar, of a court

Senior Executive Service employee of:

- (a) the Commonwealth or a Commonwealth authority; or
- (b) a State or Territory or a State or Territory authority

Sheriff

Sheriff's officer

Teacher employed on a full-time basis at a school or tertiary education institution