



NORTHERN TERRITORY OF AUSTRALIA

Regulations 1999, No. 31*

Regulations under the *Taxation (Administration) Act*

I, NEIL RAYMOND CONN, the Administrator of the Northern Territory of Australia, acting with the advice of the Executive Council, make the following regulation under the *Taxation (Administration) Act*.

Dated 30 September 1999.

N. R. CONN
Administrator

By His Honour's Command

M. A. REED
Treasurer

* Notified in the *Northern Territory Government Gazette* on 13 October 1999.

AMENDMENT OF TAXATION (ADMINISTRATION) REGULATIONS

New regulation

The Taxation (Administration) Regulations are amended by adding at the end the following:

"12. Prescribed classes of motor vehicle certificates of registration

"The following are classes of motor vehicle certificates of registration prescribed for the purposes of paragraph (a) of the definition of 'motor vehicle certificate of registration' in section 4(1) of the Act:

- (a) motor vehicle certificates of registration issued in respect of motor vehicles each of which –
 - (i) was at any time registered under the *Interstate Road Transport Act 1985* of the Commonwealth; and
 - (ii) is being registered under the *Motor Vehicles Act* by a person who has, until so registering the motor vehicle, never paid any stamp duty in relation to the motor vehicle under any law in force in the Commonwealth or a State or Territory of the Commonwealth;
- (b) motor vehicle certificates of registration issued in respect of motor vehicles each of which –
 - (i) is a motor vehicle in which seating is provided for not less than 12 persons; and
 - (ii) is being registered under the *Motor Vehicles Act* by a person who has, until so registering the motor vehicle, never paid any stamp duty in relation to that motor vehicle under any law in force in the Commonwealth or a State or Territory of the Commonwealth."