

NORTHERN TERRITORY OF AUSTRALIA

Regulations 1990, No. 45*

Regulations under the *Taxation (Administration) Act*

I, JAMES HENRY MUIRHEAD, the Administrator of the Northern Territory of Australia, acting with the advice of the Executive Council, hereby make the following Regulations under the *Taxation (Administration) Act*.

Dated 1 October 1990.

J.H. MUIRHEAD
Administrator

AMENDMENT OF THE TAXATION (ADMINISTRATION) REGULATIONS

NEW REGULATION

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

"11. EXEMPTION OF CERTAIN MOTOR VEHICLE CERTIFICATES OF REGISTRATION

"(1) Where the Commissioner is satisfied that a motor vehicle certificate of registration relates to a motor vehicle -

- (a) of a class; or
- (b) owned by a person of a class

specified in subregulation (2), the motor vehicle certificate of registration is, under paragraph (g) of the definition of that term in section 4(1) of the Act, exempted in accordance with that paragraph.

"(2) The classes referred to in subregulation (1) are -

- (a) motor vehicles, being -
 - (i) motorized wheelchairs;

* Notified in the *Northern Territory Government Gazette* on 1 October 1990.

Taxation (Administration) Regulations

- (ii) experimental or research vehicles which have no readily ascertainable market value; and
 - (iii) vehicles which have been brought into the Territory principally to take part in, or be part of, a specific event or specific events; and
- (b) persons who are totally and permanently incapacitated and the motor vehicle is for their non-commercial use."
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