The Legislative Assembly for Australian Capital Territory

Duties Amendment Bill 2010

Explanatory Statement

Circulated by authority of Treasurer Katy Gallagher MLA

Duties Amendment Bill 2010

Summary

This Bill amends the Duties Act 1999.

Overview

The amendments made by this Bill are a result of a Budget Cabinet Decision in relation to 2010-11 Budget revenue measures.

The Bill amends the *Duties Act 1999* in order to abolish duty on an application to register a caravan (including a camper trailer) in the ACT.

The amendments made by the Bill are intended not to abolish duty in relation to any kind of trailer other than a camper trailer.

Commencement Date

The amendments in the Bill will commence on 1 July 2010.



Details of the Duties Amendment Act 2010

Part 1 Preliminary

Clause 1 - Name of Act

This clause provides that the Act is named the *Duties Amendment Act 2010*.

Clause 2 – Commencement

This clause provides that the Act will commence on 1 July 2010.

Part 2 Duties Act 1999

Clause 3 – Legislation amended

This clause provides that this part of the Act makes amendments to the Duties Act 1999.

Clause 4 – Rate of duty Section 208 (2) (b) (v)

This clause omits 'caravan' from the list.

Clause 5 - Dictionary, definition of motor vehicle

This clause excludes the terms 'caravan' and 'camper trailer' from the meaning of 'motor vehicle' under the *Duties Act 1999*.

