



### Motor vehicle duty

The Commissioner of State Revenue has announced a temporary measure to assist licensed motor car traders (LMCTs) who have been impacted by coronavirus.

The length of ownership associated with exemptions from motor vehicle duty available for LMCTs for their demonstrator or service demonstrator vehicles has been [extended from 12 to 18 months](#). This applies to a vehicle registered as a:

- demonstrator vehicle between 1 March 2019 and 30 September 2020, or a
- service demonstrator vehicle between 1 July 2019 and 30 September 2020.

This measure has been flagged on Revenue Rulings [DA.034v2](#) and [DA.035v2](#).

**Land transfer duty** Guidance on the treatment of [a resident's interest in a retirement village for duty purposes](#) has been added to our web page about economic entitlements.

