


# ***STD 98/1A - Addendum - Taxable value of new motor vehicles with a gross vehicle mass of less than 7.5 tonnes***

 This cover sheet is provided for information only. It does not form part of *STD 98/1A - Addendum - Taxable value of new motor vehicles with a gross vehicle mass of less than 7.5 tonnes*

This document is a ruling for the purposes of section 77 of the *Sales Tax Assessment Act 1992* and may be relied upon by any person to whom it applies.

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## Addendum

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**Title:                    Taxable value of new motor vehicles with  
                                 a gross vehicle mass of less than 7.5  
                                 tonnes**

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This Addendum amends Sales Tax Determination STD 98/1 as follows:

1.     **Title**  
  
      Omit 'less than 7.5 tonnes', substitute '7.5 tonnes or less'.
  
2.     **Background** (on page 1)  
  
      Omit 'less than 7.5 tonnes'; substitute '7.5 tonnes or less'.
  
3.     **Issue 1** (on page 1)  
  
      Omit 'GVM of less than 7.5 tonnes'; substitute 'GVM of 7.5 tonnes or less'.
  
4.     **Decision 1(b)** (on page 2)  
  
      Omit 'list price less 22.5%'; substitute 'list price less 22.25%'.
  
5.     **Decision 1(c)** (on page 2)  
  
      Omit 'price list less 22.25%'; substitute 'list price less 22.25%'.
  
6.     **Decision 1(d)** (on page 3)  
  
      Omit 'paragraph (a)'; substitute 'paragraph 1(a)'.

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**Commissioner of Taxation**

11 February 1998

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