

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



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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.

Addendum

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

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)'.

Commissioner of Taxation

11 February 1998

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