



DUTIES Commissioner's Interpretation of the Definition of a Caravan

This revenue ruling only applies to the grant or transfer of a vehicle licence for a caravan or camper trailer that occurs on or after 1 July 2008.

Introduction

- The purpose of this ruling is to advise the Commissioner's interpretation of the definition of a *caravan* in section 228 of the *Duties Act 2008* (Duties Act).

Relevant provisions of the Duties Act

- Under section 228 of the Duties Act:
 - a *caravan* is defined as a trailer (including a camper trailer) permanently fitted for human habitation in the course of a journey and
 - a *trailer* is defined as a vehicle designed to be drawn by another vehicle.
- Section 229 of the Duties Act provides that duty is imposed on the grant or transfer of a licence for a vehicle.
- Section 230(1) of the Duties Act provides that a *vehicle* is a vehicle, other than a caravan, that is required to be licensed under the *Road Traffic (Vehicles) Act 2012*.

Ruling

- For vehicle licence duty not to be imposed on the grant or transfer of a vehicle licence for a caravan, the Commissioner considers that the following must be satisfied to meet the definition of a caravan under section 228 of the Duties Act:
 - the primary purpose of the caravan must be for human habitation and
 - the caravan is permanently fitted with facilities to meet the purpose of human habitation, including at a minimum, sleeping facilities for the purpose of providing on-site accommodation.
- Where the principal purpose of the permanent fit-out of the caravan or camper trailer is not for human habitation, it will not satisfy the definition of a caravan under section 228 of the Duties Act and will be liable for vehicle licence duty on the grant or transfer of the vehicle licence. Examples include caravans fitted out for food selling purposes, mobile kitchens, shower blocks and horse floats.
- Motorised homes do not satisfy the definition of a caravan. Vehicle licence duty will therefore be imposed on the grant or transfer of the vehicle licence for a motorised home.

Ruling History

Revenue Ruling	Issued	Effective Dates	
		From	To
DA 13.0	23 August 2010	23 August 2010	5 January 2016
DA 13.1	6 January 2016	6 January 2016	Current