



Australian Capital Territory

Duties Act 1999

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Republication No 75

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(republication for expiry of transitional provisions (ch 19))

About this republication

The republished law

This is a republication of the *Duties Act 1999* (including any amendment made under the *Legislation Act 2001*, part 11.3 (Editorial changes)) as in force on 19 September 2022. It also includes any commencement, amendment, repeal or expiry affecting this republished law to 19 September 2022.

The legislation history and amendment history of the republished law are set out in endnotes 3 and 4.

Kinds of republications

The Parliamentary Counsel's Office prepares 2 kinds of republications of ACT laws (see the ACT legislation register at www.legislation.act.gov.au):

- authorised republications to which the *Legislation Act 2001* applies
- unauthorised republications.

The status of this republication appears on the bottom of each page.

Editorial changes

The *Legislation Act 2001*, part 11.3 authorises the Parliamentary Counsel to make editorial amendments and other changes of a formal nature when preparing a law for republication. Editorial changes do not change the effect of the law, but have effect as if they had been made by an Act commencing on the republication date (see *Legislation Act 2001*, s 115 and s 117). The changes are made if the Parliamentary Counsel considers they are desirable to bring the law into line, or more closely into line, with current legislative drafting practice.

This republication does not include amendments made under part 11.3 (see endnote 1).

Uncommenced provisions and amendments

If a provision of the republished law has not commenced, the symbol **U** appears immediately before the provision heading. Any uncommenced amendments that affect this republished law are accessible on the ACT legislation register (www.legislation.act.gov.au). For more information, see the home page for this law on the register.

Modifications

If a provision of the republished law is affected by a current modification, the symbol **M** appears immediately before the provision heading. The text of the modifying provision appears in the endnotes. For the legal status of modifications, see the *Legislation Act 2001*, section 95.

Penalties

At the republication date, the value of a penalty unit for an offence against this law is \$160 for an individual and \$810 for a corporation (see *Legislation Act 2001*, s 133).



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Australian Capital Territory

Duties Act 1999

An Act to create and charge various duties

Chapter 1 Preliminary

1 Name of Act

This Act is the *Duties Act 1999*.

2A Dictionary

The dictionary at the end of this Act is part of this Act.

Note 1 The dictionary at the end of this Act defines certain terms used in this Act, and includes references (*signpost definitions*) to other terms defined elsewhere in this Act or other legislation.

For example, the signpost definition ‘*related body corporate*—see the Corporations Act, section 9.’ means that the term ‘related body corporate’ is defined in that section and that the definition applies to this Act.

Note 2 A definition in the dictionary applies to the entire Act unless the definition, or another provision of the Act, provides otherwise or the contrary intention otherwise appears (see [Legislation Act](#), s 155 and s 156 (1)).

2B Notes

A note included in this Act is explanatory and is not part of this Act.

Note See the [Legislation Act](#), s 127 (1), (4) and (5) for the legal status of notes.

2C Offences against Act—application of Criminal Code etc

Other legislation applies in relation to offences against this Act.

Note 1 Criminal Code

The [Criminal Code](#), ch 2 applies to all offences against this Act (see Code, pt 2.1).

The chapter sets out the general principles of criminal responsibility (including burdens of proof and general defences), and defines terms used for offences to which the Code applies (eg *conduct*, *intention*, *recklessness* and *strict liability*).

Note 2 Penalty units

The [Legislation Act](#), s 133 deals with the meaning of offence penalties that are expressed in penalty units.

3 Incorporation of Taxation Administration Act

The [Taxation Administration Act](#) is incorporated and is to be read as one with this Act.

4 Territory not liable for payment of duty

The Territory is not liable to pay duty under this Act.

Note Prescribed territory entities are not exempt from paying duty (see [Taxation \(Government Business Enterprises\) Act 2003](#), s 9).

5 Duty a debt payable to Territory

A duty payable under this Act is, when a liability to pay the duty is created, a debt due to the Territory.

Chapter 2 Transactions concerning dutiable property

Part 2.1 Introduction and overview

6 Definitions—ch 2

In this chapter:

cancelled—

- (a) means rescinded, annulled or otherwise terminated without completion; and
- (b) includes abandoned.

commercial lease means a lease granted for—

- (a) commercial purposes only; or
- (b) more than 1 purpose including commercial purposes.

commercial lease with premium—see section 6A.

commercial purposes does not include residential purposes or the purposes of primary production.

Examples—commercial purposes

- industrial use
- business use
- retail use

declaration of trust means any declaration (other than by a will or testamentary instrument) that any identified property vested or to be vested in the person making the declaration is or is to be held in trust for the person or people, or the purpose or purposes, mentioned in the declaration although the beneficial owner of the property, or the person entitled to appoint the property, may not have joined in or assented to the declaration.

market rent, in relation to a commercial lease, means the rent (worked out as at the date the lease was granted) that would be charged by the lessor if the land the subject of the lease was leased by a willing lessor to a willing lessee—

- (a) dealing with each other at arm's length; and
- (b) each of whom had acted knowledgeably, sensibly and without compulsion.

premium, in relation to a commercial lease, means any consideration (being the amount of a monetary consideration or the value of a non-monetary consideration) that is paid or agreed to be paid in relation to the lease, other than rent reserved.

primary production means—

- (a) production resulting directly from—
 - (i) cultivation of land; or
 - (ii) keeping animals for their sale, their bodily produce or natural increase; or
 - (iii) fishing operations; or
 - (iv) forest operations; and
- (b) the manufacture of dairy produce by the person who produced the raw material used in that manufacture.

rent reserved, in relation to a commercial lease, means—

- (a) the rent paid or payable during the term of the lease that is market rent; and

- (b) any reasonable amount paid or payable for the right to use the land under the lease.

Examples—payments for right to use land under commercial lease

- rates
- maintenance and repairs
- services and utilities
- legal costs payable by lessee on behalf of lessor in relation to grant of lease
- insurance premiums
- car park contributions
- turnover rent
- fit-out costs
- security
- land rent
- gardening and landscaping
- lifts
- administration

6A Meaning of *commercial lease with premium*—ch 2

- (1) In this chapter:

commercial lease with premium means a commercial lease in relation to which there is a premium that is more than the amount (if any) determined by the commissioner.

- (2) A determination is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

7 Imposition of duty on certain transactions concerning dutiable property

- (1) This chapter charges duty on—
- (a) a transfer of dutiable property; and

- (b) the following transactions:
- (i) an agreement for the sale or transfer of dutiable property;
 - (ii) a declaration of trust over dutiable property;
 - (iii) a grant of a Crown lease;
 - (iv) a grant of a declared land sublease;
 - (v) a grant of a commercial lease with premium.
- (2) A transfer or transaction mentioned in subsection (1) is a ***dutiable transaction*** for this Act.
- (3) In this section:
- grant***—
- (a) of a Crown lease over land, includes the grant of a new lease following the surrender or determination of the Crown lease over land that includes part or all of the land over which the new lease is granted; and
 - (b) of a declared land sublease, includes the grant of a new land sublease following the surrender or determination of the sublease over land that includes part or all of the land over which the new sublease is granted.

transfer does not include a transaction treated as a transfer by chapter 3.

Note Ch 3 treats certain transactions as transfers (eg, acquiring an interest in a landholder—see s 85 and s 86). Duty may be payable under ch 3 on those transfers. These may involve the vesting of property under a court order, which would otherwise be a transfer for s (1) (a) or (b) (i) (see dict, def ***transfer***, par (a) (v)).

8 Imposition of duty on dutiable transactions that are not transfers

- (1) The duty payable under this chapter on a dutiable transaction mentioned in section 7 (1) (b) is payable as if each such dutiable transaction were a transfer of dutiable property.
- (2) For the purpose of paying duty under this chapter, in relation to a dutiable transaction mentioned in column 2 of an item in table 8:
 - (a) the property mentioned in the item, column 3 is taken to be the property transferred (and a reference in this Act to *property transferred* includes a reference to such property);
 - (b) a person mentioned in the item, column 4 is taken to be the transferee of the dutiable property (and a reference in this Act to a *transferee* includes a reference to such a person);
 - (c) the transfer of the dutiable property is taken to have happened at the time mentioned in the item, column 5 (and a reference in this Act to the *time* when a transfer occurs includes a reference to such a time).

Table 8

column 1 item	column 2 dutiable transaction	column 3 property transferred	column 4 transferee	column 5 when transfer happens
1	agreement for sale or transfer	the property agreed to be sold or transferred	the purchaser or transferee	when the agreement is entered into
2	declaration of trust	the property vested or to be vested in the declarant	the person declaring the trust	when the declaration is made
3	grant of a Crown lease (or declared land sublease)	the leasehold interest	the lessee (or for a declared land sublease, the sublessee)	when the lease (or declared land sublease) is granted

column 1 item	column 2 dutiable transaction	column 3 property transferred	column 4 transferee	column 5 when transfer happens
4	grant of a commercial lease with premium	the leasehold interest	the lessee	when the lease is granted

9 Form of a dutiable transaction

It is immaterial whether or not a dutiable transaction is effected by an instrument or by any other means, including electronic means.

10 Dutiable property

- (1) *Dutiable property* is any of the following:
- (a) land in the ACT;
 - (b) a Crown lease;
 - (c) a declared land sublease;
 - (d) a land use entitlement;
 - (e) a commercial lease with premium;
 - (f) an interest in a partnership that holds dutiable property mentioned elsewhere in this section (a *partnership interest*);
 - (g) goods in the ACT, if the subject of an arrangement that includes a dutiable transaction over any dutiable property (other than intellectual property) elsewhere mentioned in this section, not including the following:
 - (i) goods that are stock-in-trade;
 - (ii) material held for use in manufacture;
 - (iii) goods under manufacture;
 - (iv) goods held or used in connection with land used for primary production;

- (v) livestock;
 - (vi) a registered motor vehicle;
 - (vii) a ship or vessel;
 - (h) an option to purchase land in the ACT or a Crown lease or declared land sublease over land in the ACT;
 - (i) an interest in any dutiable property mentioned in paragraphs (a) to (h), except to the extent that—
 - (i) it is, or is attributable to, an option over dutiable property; or
 - (ii) it is an interest under a commercial lease or a sublease of a commercial lease, other than a commercial lease with premium.
- (2) In this section:
- holds**—a partnership **holds** dutiable property if (but not only if)—
- (a) the partners hold the property for the partnership; or
 - (b) the partnership has an indirect interest in the property.
- indirect interest**—a partnership has an **indirect interest** in dutiable property if—
- (a) through a partnership interest or trust interest there is a connection between the partnership and dutiable property of the other partnership or trust; or
 - (b) through a series of partnership interests or trust interests, or a combination of any of them, there is a connection between the partnership and dutiable property of a partnership in the series.
- intellectual property** means—
- (a) a business name, trading name, trade mark, industrial design, patent, registered design or copyright; or

- (b) a right to use or exploit—
 - (i) a business name, trading name, trade mark or industrial design; or
 - (ii) a thing, system or process that is the subject of a patent, registered design or copyright (or an adaptation or modification of such a thing, system or process).

11 When does a liability for duty arise?

- (1) A liability for duty payable under this chapter arises—
 - (a) when a transfer of dutiable property occurs; or
 - (b) if a transfer of dutiable property is effected by an instrument—when the instrument is first executed.

Note **First executed**, for an instrument—see s 243.

- (2) However, a liability for duty payable under this chapter must not be paid until it becomes payable under section 16 (When does duty become payable?).
- (3) To remove any doubt, the commissioner may assess the liability for duty payable under this chapter before the duty becomes payable under section 16.

12 Who is liable to pay the duty?

Duty payable under this chapter is payable by the transferee, unless this chapter requires another person to pay the duty.

13 Liability of joint tenants

For the purpose of assessing duty payable under this chapter, joint tenants of dutiable property are taken to hold the dutiable property as tenants in common in equal shares.

14 Necessity for written instrument or written statement

- (1) If a dutiable transaction that is liable to ad valorem duty under this chapter is not effected by an instrument, the transferee must make a written statement.
- (2) The statement must be made within 90 days after the liability arises.
- (3) If a dutiable transaction is completed or evidenced by an instrument within 90 days after the day when the dutiable transaction happens, the requirement to lodge a statement and pay duty in respect of the statement may be satisfied by the lodgment of and payment of duty on the instrument within 90 days after the day when the dutiable transaction happens.

15 Lodging instrument etc with commissioner

- (1) A transferee who is liable to pay duty in relation to a dutiable transaction must, within 90 days after the day the liability arises lodge with the commissioner—
 - (a) the instrument that effects the dutiable transaction or, if there is more than 1 instrument that effects the transaction, each of them; or
 - (b) the written statement made in accordance with section 14.
- (2) Subsection (1) does not apply in relation to a dutiable transaction if—
 - (a) the registrar-general must tell the commissioner about the transaction under the *Land Titles Act 1925*, section 178B (Registrar-general must give information about certain transactions and instruments to revenue commissioner); or
 - (b) an electronic application for assessment of duty in relation to the transaction is lodged with the commissioner by a person approved under section 239 (Electronic assessment and payment of duty) within the 90-day period.

- (3) If an agreement for the sale or transfer of dutiable property is cancelled to give effect to a subsale, the purchaser or transferee must, within 14 days after the date the agreement is cancelled (or any longer time determined by the commissioner), lodge with the commissioner the instrument effecting the cancelled agreement.
- (4) A determination is a notifiable instrument.

Note A notifiable instrument must be notified under the [Legislation Act](#).

16 When does duty become payable?

- (1) The duty payable under this chapter in relation to a dutiable transaction mentioned in column 2 of an item in table 16 becomes payable at the time mentioned in the item, column 3.

Table 16

column 1 item	column 2 dutiable transaction	column 3 when duty becomes payable	column 4 period within which duty must be paid
1	transfer of dutiable property, other than dutiable property mentioned in s 10 (1) (h)	when the transfer is registered with the registrar-general	14 days
2	transfer of dutiable property mentioned in s 10 (1) (h)	when the option to purchase is granted	90 days
3	agreement for sale or transfer	when the transfer is registered with the registrar-general after the agreement is completed	14 days
4	declaration of trust	when the declaration is made	90 days
5	grant of a Crown lease (or declared land sublease)	when the lease (or sublease) is registered with the registrar-general	14 days
6	grant of a commercial lease with premium	when the lease is granted	90 days

column 1 item	column 2 dutiable transaction	column 3 when duty becomes payable	column 4 period within which duty must be paid
7	cancelled agreement for which duty is payable under s 50	when the cancelled agreement is lodged with the commissioner under s 15 (3)	14 days

Note Liability for duty payable under pt 3.2 arises when a relevant acquisition is made (see s 85). Duty must be paid within 90 days after the relevant acquisition is made (see s 88).

- (2) A tax default does not happen for the [Taxation Administration Act](#) if duty payable under this chapter in relation to a dutiable transaction mentioned in column 2 of an item in table 16 is paid within the period mentioned in column 4 of the item, or any longer time determined by the commissioner, after the duty becomes payable.
- (3) A determination is a notifiable instrument.

Note A notifiable instrument must be notified under the [Legislation Act](#).

17 No double duty

- (1) If a dutiable transaction is effected by more than 1 instrument, duty under this chapter—
- (a) is payable in relation to the first executed instrument effecting the transaction; but
 - (b) is not payable in relation to the other instruments.
- Note* **First executed**, for an instrument—see s 243.
- (2) Duty under this chapter is not payable in relation to a transfer of dutiable property made in conformity with an agreement for the sale or transfer of the property.
- (3) Subsection (4) applies if—
- (a) a transfer of dutiable property is not made in conformity with an agreement for the sale or transfer of the property; and

- (b) the transfer would be in conformity with the agreement if the transferee was the purchaser under the agreement; and
 - (c) the purchaser under the agreement and the transferee under the transfer were related people at the time the agreement was entered into.
- (4) Duty under this chapter—
 - (a) is payable in relation to the agreement for the sale or transfer of the dutiable property; but
 - (b) is not payable in relation to the transfer of the dutiable property.
- (5) Duty under this chapter is not payable in relation to a transfer to a trustee of dutiable property subject to a declaration of trust if ad valorem duty has been paid on the declaration of trust in relation to the same dutiable property.
- (6) Duty under this chapter is not payable in relation to a declaration of trust that declares the same trusts as those on and subject to which the same dutiable property was transferred to the person declaring the trust if ad valorem duty has been paid on the transfer.
- (7) A dutiable transaction in respect of marketable securities that confer a land use entitlement is taken to be a dutiable transaction in respect of the land use entitlement only and, if duty has been paid on the dutiable transaction in accordance with a law of another Australian jurisdiction, the duty payable under this chapter on the dutiable transaction is to be reduced by the amount of the duty so paid.
- (8) This section does not apply to a personal relationship financial agreement if—
 - (a) the agreement provides for a transfer of dutiable property; and
 - (b) the transfer is not exempt from duty under any of the following:
 - (i) section 232G (Transactions under Family Law Act 1975 (Cwlth), s 90B, s 90C or s 90D financial agreements);

(ii) section 232H (Transactions under Family Law Act 1975 (Cwlth), pt VIIIAB financial agreements);

(iii) section 232I (Transactions under Domestic Relationships Act 1994, s 33 (1) (d)).

(9) In this section:

personal relationship financial agreement means—

(a) a financial agreement made under the *Family Law Act 1975* (Cwlth), section 90B, section 90C or section 90D that is binding on the parties under that Act; or

(b) a part VIIIAB financial agreement made under the *Family Law Act 1975* (Cwlth), section 90UB, section 90UC or section 90UD that is binding on the parties under that Act; or

(c) a domestic relationship agreement or termination agreement under the *Domestic Relationships Act 1994*.

18 Rate of duty

Duty is payable on the dutiable value of the dutiable property subject to the dutiable transaction at the relevant rate set out in part 2.3.

Note Exemptions from duty payable under this chapter are dealt with in pt 2.5.

Part 2.2 Dutiable value

20 What is the *dutiable value* of dutiable property?

- (1) The *dutiable value* of dutiable property that is subject to a dutiable transaction is the greater of—
 - (a) the consideration (if any) for the dutiable transaction (being the amount of a monetary consideration or the value of a non-monetary consideration); and
 - (b) whichever of the following applies:
 - (i) for a land rent lease—the amount that would be the unencumbered value of the lease if it were a Crown lease that is not a land rent lease;
 - (ii) for any other dutiable property—the unencumbered value of the dutiable property.
- (2) The *dutiable value* of a dutiable transaction that is the transfer of a commercial lease with premium is the amount of the premium.
- (3) However, if the lease is granted for more than 1 purpose including commercial purposes, the dutiable value is worked out as follows:

$$P \times DV$$

DV means the dutiable value mentioned in subsection (2).

P means the percentage of the land the subject of the lease, determined by the commissioner, that is used for commercial purposes.

- (4) A determination is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

- (5) The *dutiable value* of a partnership interest mentioned in section 28 is to be determined in accordance with that section.

- (6) In this section:

land rent lease—see the *Land Rent Act 2008*, section 7 (4).

21 What is the consideration for the transfer of dutiable property?

- (1) The consideration for the transfer of dutiable property is taken to include the amount or value of all encumbrances, whether certain or contingent, subject to which the dutiable property is transferred.
- (2) The consideration for the transfer of the interest of a transferee under an uncompleted agreement for the sale or transfer of dutiable property is taken to include the balance of the amount or value of the consideration that would be required from the transferee under the agreement to complete it in accordance with its terms.
- (3) If a Crown lease, or declared land sublease, is granted subject to a requirement that the lessee, or sublessee, carry out, or cause to be carried out, works on land other than the land the subject of the lease, or sublease, the cost of carrying out the works is taken to form part of the consideration for the lease or sublease.
- (4) If a Crown lease is granted—
- (a) for an initial term; and
 - (b) subject to a right provided by the lease for the lessee to be granted a further term (whether or not the exercise of that right is subject to conditions);

the lease is taken to be granted for a term equal to the aggregate of the initial term and the further term, up to a maximum of 99 years, and the consideration for the lease is taken to be the aggregate of—

- (c) any lump sum paid for the grant of the lease; and
- (d) any lump sum payable for renewal of the lease; and
- (e) the rent payable under the lease during the term for which it is taken to have been granted; and

- (f) any costs that are taken to form part of the consideration under subsection (3).

22 What is the *unencumbered value* of dutiable property?

- (1) The *unencumbered value* of dutiable property is the value of the property determined without regard to any encumbrance to which the property is subject.
- (2) If, before land is transferred to a transferee, the transferee has made improvements to the land, the unencumbered value of the land is to be determined as if those improvements had not been made.
- (3) The *unencumbered value* of a Crown lease at the time it is granted is, for this chapter, taken to be the amount determined by the granting body to be that value.
- (4) However, if the commissioner is not satisfied with the amount determined by the granting body of a Crown lease to be the unencumbered value of the lease, the commissioner may—
 - (a) have the Crown lease valued as at the time it was granted; and
 - (b) determine the unencumbered value of the lease in accordance with the valuation.
- (5) If the granting body of a Crown lease did not determine the value of the lease at the time it was granted, the commissioner may—
 - (a) have the Crown lease valued as at the time it was granted; and
 - (b) determine the unencumbered value of the lease in accordance with the valuation.
- (6) In determining the unencumbered value of a Crown lease at the time it is or was granted, the granting body or a person making a valuation of the lease under subsection (4) (a) or (5) (a) must assume—
 - (a) that the consideration for the lease is or was to be paid as a lump sum; and

- (b) that the lessee is not obliged by the lease to carry out any works, or to cause any works to be carried out, on the land leased or elsewhere.
- (7) The commissioner may recover from the lessee under a Crown lease—
 - (a) the cost of getting a valuation under subsection (4) if the value of the Crown lease shown by the valuation was more than the value of the lease determined by the granting authority; or
 - (b) the cost of getting a valuation under subsection (5).

- (8) In this section:

grant, of a Crown lease over a parcel of land, includes the grant of a second or subsequent lease over the same parcel.

granting body, in relation to a Crown lease, means the administrative unit or other entity responsible for arranging the grant.

23 Arrangements that reduce dutiable value

If any arrangement affecting the dutiable value of dutiable property that was entered into within 12 months before a dutiable transaction was brought about by any person with the intention of reducing the dutiable value of the dutiable property, the commissioner may—

- (a) cause a valuation of the dutiable property to be made; and
- (b) direct the valuer to disregard the arrangement for the purposes of the valuation; and
- (c) assess duty on the basis of the valuation carried out in accordance with the direction.

24 Aggregation of dutiable transactions

- (1) Dutiable transactions relating to separate items of dutiable property, or separate parts of, or interests in, dutiable property are to be aggregated and treated as a single dutiable transaction if—
 - (a) they occur within 12 months; and
 - (b) the transferee is the same or the transferees are associated people; and
 - (c) the dutiable transactions together form, evidence, give effect to or arise from what is, substantially, 1 arrangement relating to all of the items or parts of, or interests in, the dutiable property.
- (2) Dutiable transactions are not to be aggregated under this section if the commissioner is satisfied—
 - (a) that the transactions are for the purpose of acquiring 2 or more blocks of land in the same subdivision for the purpose of developing the blocks for resale; or
 - (b) that the transactions are for the purpose of purchasing 2 or more units in the same units plan under the *Unit Titles Act 2001* for the purpose of investment; or
 - (c) that the transactions are for the purpose of acquiring 2 or more parcels of shares in a company or 2 or more parcels of units in a units trust scheme which parcels either alone or together with a lease or licence give an entitlement to occupy 2 or more areas that are on a single parcel of land; or
 - (d) that it would not be just and reasonable for the transactions to be so aggregated.
- (3) The dutiable value of aggregated dutiable property is the sum of the dutiable values of the items or parts of, or the interests in, the dutiable property as at the time when each dutiable transaction occurs.

- (4) The amount of duty payable in accordance with this section is to be reduced by the amount of any ad valorem duty paid on a prior dutiable transaction that is, or prior dutiable transactions that are, aggregated in accordance with this section.
- (5) Duty may be apportioned to the instruments effecting or evidencing the dutiable transactions, or may be payable in accordance with section 17 (1), as determined by the commissioner.

25 Value of goods in certain transactions also involving other property

The commissioner, if satisfied that it would not be just and reasonable in the circumstances to charge duty on the dutiable value of all the dutiable property in a dutiable transaction involving goods and other property, may disregard the value of the goods, or any of them, in determining the dutiable value of the property involved.

26 Apportionment—dutiable property and other property

- (1) If a dutiable transaction relates to dutiable property and property that is not dutiable property, duty is payable under this chapter in relation to the dutiable transaction only to the extent that it relates to dutiable property.
- (2) If a dutiable transaction relates to different types of dutiable property for which different rates of duty are payable under this chapter, duty is payable under this chapter in relation to the dutiable transaction as if a separate dutiable transaction had occurred in relation to each such type of dutiable property.

28 Partnership interests

The dutiable value of a partnership interest (**DV**) is to be determined in accordance with the following formula:

$$DV = A \times \frac{X}{Y}$$

where:

A means the value of the partnership interest, or so much of the consideration for the dutiable transaction as relates to the partnership interest, whichever is the greater.

X means the unencumbered value of all dutiable property of the partnership.

Y means the unencumbered value of all assets of the partnership.

29 Partitions

- (1) For this section, a partition occurs when property (some or all of which is dutiable property) that is held by people jointly (as joint tenants or tenants in common) and beneficially is transferred or agreed to be transferred to 1 or more of those people.
- (2) For this section, section 15 and section 17, a partition is taken to be a single dutiable transaction.
- (3) The dutiable value of a partition (**DV**) is to be determined in accordance with the following formula:

$$DV = A \times \frac{X}{Y}$$

where:

A means the sum of the amounts by which the unencumbered value of the property transferred or agreed to be transferred to a person exceeds the unencumbered value of the interest held by the person in that property immediately before the partition, or the sum of any consideration for the partition paid by any of the parties, whichever is the greater.

X means the unencumbered value of all dutiable property the subject of the partition.

Y means the unencumbered value of all property the subject of the partition.

- (4) Duty payable under this section is payable by the people making the partition or any 1 or more of them.

30 Effect of alteration in purchase price

- (1) If after an agreement for the sale or transfer of dutiable property is entered into and before the property is transferred—
- (a) the consideration under the agreement is reduced and the reduced consideration is not less than the unencumbered value of the dutiable property when the consideration was reduced; or
 - (b) the consideration under the agreement is reduced because the parties have agreed not to transfer some of the dutiable property previously agreed to be transferred and the reduced consideration is not less than the unencumbered value of the dutiable property that remained to be transferred when the consideration was reduced; or
 - (c) the consideration under the agreement is increased and the dutiable value when the consideration was increased is greater than the dutiable value when the agreement was entered into;

the commissioner must assess or reassess the liability to duty of the agreement in accordance with the change in the consideration.

- (2) The liability to pay additional duty arising from an increase in the consideration occurs on the day when the consideration is agreed to be increased.

Part 2.3 Rates of duty

31 General rate

Except as provided by this chapter, duty at the determined rate is payable on a dutiable transaction.

33 Certain business assets

- (1) Duty is payable at the determined rate on a dutiable transaction so far as it is in relation to—
 - (a) a partnership interest so far as it is not—
 - (i) an interest in property mentioned in section 10 (1) (a), (b) or (d); or
 - (ii) an interest in property mentioned in section 10 (1) (i) that is dutiable property mentioned in section 10 (1) (a), (b) or (d); or
 - (b) an interest in property mentioned in section 10 (1) (i), other than an interest in dutiable property mentioned in section 10 (1) (a), (b), or (d).
- (2) The proportion of the dutiable value of a partnership interest for which duty is payable under subsection (1) (a) is—
 - (a) if no interest in property of a kind mentioned in subsection (1) (a) (i) or (ii) is transferred as a result of the transfer of the partnership interest—the whole of the value of the partnership interest; or

- (b) if an interest in property of a kind mentioned in either of those subparagraphs is transferred as a result of the transfer of the partnership interest—the proportion of the value of the partnership interest that is equal to the proportion of so much of the unencumbered value of all the dutiable assets of the partnership as is not constituted by the unencumbered value of the dutiable assets of the partnership that are property of a kind mentioned in either of those subparagraphs.

Part 2.4 Special provisions

50 Cancelled agreements

Duty under this chapter is payable in relation to an agreement for the sale or transfer of dutiable property that is cancelled only if the agreement was cancelled to give effect to a subsale.

50A Cancelled transfer of dutiable property

- (1) Duty under this chapter is not payable in relation to a transfer of dutiable property by instrument if the commissioner is satisfied that—
 - (a) the transfer instrument is cancelled and the dutiable property is not transferred to the transferee; and
 - (b) the transfer was not cancelled to give effect to a subsale.
- (2) The commissioner must reassess and refund duty paid on a transfer of dutiable property if—
 - (a) duty under this chapter is not payable in relation to the transfer because of this section; and
 - (b) an application for a refund is made within 5 years after the initial assessment.
- (3) The transfer instrument must be surrendered to the commissioner unless the commissioner dispenses with that requirement.

51 Grant of certain Crown leases on surrender of development leases

- (1) Duty under this chapter is not payable on the grant of a Crown lease (the *new lease*) on the surrender of a development lease if—
 - (a) the new lease is granted to the person who was the lessee under the development lease at the time of its surrender; and

(b) the whole of the land comprised in the new lease is land that was comprised in the development lease.

(2) If—

(a) a Crown lease (the *new lease*) is granted on the surrender of a development lease; and

(b) the new lease is granted to the person who was the lessee under the development lease at the time of its surrender; and

(c) only part of the land comprised in the new lease is land that was comprised in the development lease;

the duty payable on the new lease is the amount of duty that would have been payable on the new lease under part 2.3 less the amount of duty that would have been payable under part 2.3 on the grant of a Crown lease over the land that was comprised in the development lease, if the Crown lease had been granted on the same terms as the new lease.

(3) This section applies to a declared land sublease as if it were a Crown lease.

(4) In this section:

development lease means a Crown lease or declared land sublease that is expressed to be granted for the purpose of developing the land comprised in the lease or sublease for subdivision and resale.

52 Refund if Crown lease surrendered

(1) This section applies if—

(a) an amount of duty has been paid on a grant of a Crown lease; and

(b) the lease is surrendered or terminated; and

- (c) part or all of the amount paid in relation to the grant of the lease is refunded under the *Planning and Development Act 2007*, section 300 (Refund on lease surrender or termination).
- (2) An amount calculated in accordance with the following formula must be refunded to the person who paid the duty:

$$\frac{D \times R}{P}$$

- (3) In subsection (2):

D means the amount of duty.

R means the amount that would be refundable under the *Planning and Development Act 2007*, section 300 if no deduction were made for administrative expenses.

P means the amount paid for the grant of the lease.

- (4) However, a refund of duty is payable to a person only if the person applies to the commissioner for the refund.
- (5) An application for a refund of duty must—
- (a) be in writing; and
 - (b) be made not later than 1 year after the refund mentioned in subsection (1) (c) is made; and
 - (c) contain the information the commissioner requires to allow the amount of the refund to be worked out.
- (6) This section applies to a declared land sublease as if—
- (a) it were a Crown lease; and
 - (b) any amount paid to the sublessee by the sublessor under the terms of the sublease because of the surrender or termination of the sublease were an amount refunded under the *Planning and Development Act 2007*, section 300.

53 Transfers arising from mortgages of land

- (1) The mortgagor and the mortgagee are jointly and severally liable to pay the duty payable on a transfer by way of mortgage of dutiable property that is territory land.
- (2) If the commissioner is satisfied that—
 - (a) duty has been paid in accordance with this section on a transfer of dutiable property to which this section applies; and
 - (b) the dutiable property has been re-transferred to the mortgagor (or a person to whom the land has been transmitted by death or bankruptcy) and the mortgagor (or person) is the registered proprietor of the land;

the commissioner must refund the ad valorem duty paid on the transfer.

Part 2.5 Exemptions

Division 2.5.1 Trusts

54 Change in trustees

- (1) In this section:

new trustee means a trustee appointed in substitution for a trustee or a trustee appointed in addition to a trustee or trustees.

- (2) Duty under this chapter is not payable in relation to a transfer of dutiable property to a person as a consequence of the retirement of a trustee or the appointment of a new trustee, if the commissioner is satisfied that, as the case may be—
- (a) except for a responsible entity of a managed investment scheme—none of the continuing trustees remaining after the retirement of a trustee is or can become a beneficiary under the trust; and
 - (b) except for a responsible entity of a managed investment scheme—none of the trustees of the trust after the appointment of a new trustee is or can become a beneficiary under the trust; and
 - (c) except if a responsible entity of a managed investment scheme acquires a beneficial interest in the managed investment scheme solely as a consequence of its appointment as the responsible entity—the transfer is not part of a scheme for conferring an interest, in relation to the trust property, on a new trustee or any other person, whether as a beneficiary or otherwise, to the detriment of the beneficial interest or potential beneficial interest of any person; and

(d) the transfer is not made in connection with a tax avoidance scheme;

and, if the commissioner is not so satisfied, the same duty is payable in relation to the transfer as a transfer to a beneficiary under and in conformity with the trusts subject to which the property is held.

- (3) Duty under this chapter is not payable in relation to a transfer of dutiable property to a responsible entity if the commissioner is satisfied that the transfer is necessary to enable an undertaking that existed before 1 July 1998 to become a registered scheme.
- (4) Duty under this chapter is also not payable in relation to a transfer of dutiable property to a person as a consequence of the retirement of a trustee or the appointment of a new trustee for a self managed superannuation fund within the meaning of the *Superannuation Industry (Supervision) Act 1993* (Cwlth).

55 Transfer to custodian of managed investment scheme

Duty under this chapter is not payable in relation to a transfer of dutiable property if the commissioner is satisfied that the transfer is—

- (a) from a responsible entity of a managed investment scheme or a trustee of the responsible entity; and
- (b) to a custodian or agent of the responsible entity.

55A Transfers in relation to managed investment schemes

Duty under this chapter is not payable in relation to a transfer of dutiable property if the commissioner is satisfied that the transfer is—

- (a) from the responsible entity of a managed investment scheme to a custodian or agent of the responsible entity as custodian or agent of the scheme; or
- (b) from a custodian or agent of the responsible entity of a managed investment scheme as custodian or agent of the scheme to the responsible entity.

55B Transfers in relation to registered schemes

- (1) Duty under this chapter is not payable in relation to a transfer of dutiable property if the commissioner is satisfied that the transfer is by a trustee of a registered scheme to a custodian or agent of the responsible entity of the scheme as custodian or agent of the scheme.
- (2) However, subsection (1) only applies if the commissioner is satisfied that—
 - (a) before 1 July 1998 the scheme was a prescribed interest scheme; and
 - (b) when the scheme became a registered scheme the trustee held the dutiable property as a trustee of the scheme.

56 Property vested in apparent purchaser

- (1) Duty under this chapter is not payable in relation to—
 - (a) a declaration of trust made by an apparent purchaser in relation to identified dutiable property if the commissioner is satisfied—
 - (i) that the property is vested in the apparent purchaser on trust for the real purchaser who provided the money for the purchase of the dutiable property; or
 - (ii) that—
 - (A) the property is to be vested in the apparent purchaser on trust for the real purchaser; and
 - (B) the money for the purchase of the dutiable property has been or will be provided by the real purchaser; or
 - (b) a transfer of dutiable property from an apparent purchaser to the real purchaser if the commissioner is satisfied that the dutiable property is vested in an apparent purchaser on trust for the real purchaser who provided the money for the purchase of the dutiable property.

- (2) In this section:

purchase includes an allotment.

57 Transfers back from nominee

- (1) If—

- (a) dutiable property that was transferred to a person to be held by that person as trustee for the transferor is transferred back to the transferor by the trustee for no consideration; and
- (b) no person other than the transferor has had a beneficial interest in the dutiable property (other than the trustee's right of indemnity) between its transfer to the trustee and its transfer back to the transferor;

duty under this chapter is not payable in relation to the transfer of the dutiable property back to the transferor.

- (2) If duty is not payable under subsection (1) on the transfer of dutiable property back from the trustee to the transferor—

- (a) duty is not payable in relation to the initial transfer from the transferor to the trustee; and
- (b) the commissioner must reassess the initial transfer and refund any duty paid on application for a refund made within 5 years after the initial assessment, or 12 months after the transfer back to the transferor, whichever is later.

- (3) In this section:

trustee includes a trustee appointed in substitution for a trustee or a trustee appointed in addition to a trustee or trustees.

58 Property passing to beneficiaries

- (1) Duty under this chapter is not payable in relation to a transfer for no consideration of dutiable property to a beneficiary made under and in conformity with the trusts contained in a declaration of trust.

- (2) However, subsection (1) applies—
- (a) only to the extent that the property being transferred is property that the commissioner is satisfied is—
 - (i) wholly or substantially the same as the dutiable property the subject of the declaration and that—
 - (A) duty payable under this Act has been paid in relation to the declaration of trust over that property; or
 - (B) duty is not payable under this Act in relation to the declaration of trust; or
 - (ii) dutiable property representing the proceeds of reinvestment of property mentioned in paragraph (a); or
 - (iii) property to which both paragraphs (a) and (b) apply; and
 - (b) only if the commissioner is satisfied that the transferee was a beneficiary when the liability for duty in relation to the declaration of trust arose.

60 Declaration of trust relating to managed investment scheme

Duty under this chapter is not payable in relation to a declaration of trust if the commissioner is satisfied that the declaration is made—

- (a) by a trustee in relation to dutiable property that, immediately before the trust is declared, is held by the trustee as trustee of the responsible entity of a managed investment scheme; and
- (b) for the purpose of holding the dutiable property on trust for the responsible entity of the managed investment scheme.

Division 2.5.2 Superannuation

62 Transfer of property from one superannuation fund to another

- (1) This section applies to the transfer of dutiable property from one superannuation fund to another for no consideration if the commissioner is satisfied that—
 - (a) the transfer is made from a complying superannuation fund or from a fund that was a complying superannuation fund within the 12 month period before the transfer was made; and
 - (b) the transfer is made to a complying superannuation fund or to a superannuation fund that, in the opinion of the trustees, will be a complying superannuation fund within 12 months after the transfer is made; and
 - (c) the transfer occurs in connection with a person's ceasing to be a member of, or otherwise ceasing to be entitled to benefits in respect of, the fund from which the dutiable property is transferred and the person's becoming a member of, or otherwise becoming entitled to benefits in respect of, the fund to which the dutiable property is transferred.
- (2) Duty under this chapter is not payable in relation to a transfer to which this section applies.
- (3) In this section:
complying superannuation fund includes a complying approved deposit fund and an eligible rollover fund.

63 Transfers between trustees and custodians of superannuation funds or trusts

- (1) Duty under this chapter is not payable in relation to the following transactions:
- (a) a transfer of, or an agreement to transfer, dutiable property from a trustee of a relevant fund or trust to a custodian of the trustee of the fund or trust, if the commissioner is satisfied that there is no change in the beneficial ownership of the property;
 - (b) a transfer of, or an agreement to transfer, dutiable property from a custodian of a trustee of a relevant fund or trust to a trustee of the fund or trust, if the commissioner is satisfied that there is no change in the beneficial ownership of the property;
 - (c) a transfer of, or an agreement to transfer, dutiable property from a custodian of a trustee of a relevant fund or trust to another custodian of the trustee of the fund or trust, if the commissioner is satisfied that there is no change in the beneficial ownership of the property.

- (2) In this section:

complying superannuation fund includes a complying approved deposit fund and an eligible rollover fund.

pooled superannuation trust means an entity that is a pooled superannuation trust under the [Superannuation Industry \(Supervision\) Act 1993](#) (Cwlth), section 44.

relevant fund or trust, in relation to the transfer of dutiable property, means—

- (a) a complying superannuation fund; or
- (b) a pooled superannuation trust; or
- (c) a fund or trust that, in the trustees' opinion, will be a complying superannuation fund or a pooled superannuation trust within 12 months after the day the transfer takes effect.

Division 2.5.3 Miscellaneous

65 Transfer of land under Fair Work (Registered Organisations) Act 2009 (Cwlth)

Duty under this chapter is not payable in relation to a transfer of land if the commissioner is satisfied that the transfer is made in accordance with the *Fair Work (Registered Organisations) Act 2009* (Cwlth), section 82.

66 Conveyances to prescribed people

Duty under this chapter is not payable in relation to a grant or transfer of land to a person if the commissioner is satisfied that the person is a prescribed person.

67 Conversion of property to unit title

Duty under this chapter is not payable in relation to the transfer of a unit within the meaning of the *Unit Titles Act 2001* if the commissioner is satisfied that—

- (a) the transferee, immediately before registration of the units plan, held a land use entitlement in respect of the land or part of the land the subject of the units plan; and
- (b) the transfer is part of an arrangement under which the transferee will take an interest in the unit similar in effect to and in substitution for the interest the transferee had under the land use entitlement immediately before registration of the units plan.

68 Surrender and regrant of Crown lease

- (1) Duty under this chapter is not payable for the grant of a new Crown lease to the lessee under a previous Crown lease because of the surrender of the previous lease if the commissioner is satisfied that the surrender was only for 1 or more of the following purposes:
 - (a) changing the purpose for which the land comprised in the lease may be used;
 - (b) granting the lessee a longer leasehold interest in the land comprised in the lease;
 - (c) reducing rent to not more than 5 cents a year;
 - (d) correcting errors or omissions.
- (2) Duty under this chapter is not payable for the grant of new Crown leases to a lessee under a previous Crown lease because of the surrender of the previous lease if the commissioner is satisfied that the surrender was only for—
 - (a) subdividing the land comprised in the surrendered lease; or
 - (b) that purpose and 1 or more of the purposes mentioned in subsection (1) (a) to (d).
- (3) Duty under this chapter is not payable for the grant of a new Crown lease to a lessee under 2 or more previous Crown leases because of the surrender of the previous leases if the commissioner is satisfied that the surrender was only for—
 - (a) consolidating the land comprised in the surrendered leases; or
 - (b) that purpose and 1 or more of the purposes mentioned in subsection (1) (a) to (d).
- (4) This section applies to a declared land sublease as if it were a Crown lease.

68A Regrant of lease with additional land

- (1) If—
- (a) a Crown lease is granted to a lessee under a previous Crown lease because of the surrender of the previous lease; and
 - (b) the land comprised in the new lease is all or part of the land comprised in the surrendered lease and additional land;
- duty is payable only on the transfer of the interest in the additional land.
- (2) This section applies to a declared land sublease as if it were a Crown lease.

71 Bankruptcy or insolvency

Duty under this chapter is not payable in relation to a dutiable transaction if the commissioner is satisfied that—

- (a) it occurs as a consequence of the appointment of a receiver or trustee in bankruptcy; or
- (b) it occurs as a consequence of the appointment of a liquidator; or
- (c) it is a transfer of dutiable property for no consideration to a former bankrupt from the estate of the former bankrupt.

72 Transfer to partner of interest in principal place of residence

- (1) Duty under this chapter is not payable in relation to a transfer by someone to the person's partner of dutiable property consisting of an interest in property if the commissioner is satisfied that, at the date of transfer of the interest, the property is used as their principal place of residence.

Note The dictionary defines *partner* as a person's spouse or someone with whom the person has a domestic relationship. *Domestic relationship* is defined in the dictionary to have the same meaning as in the *Domestic Relationships Act 1994*, s 3.

- (2) However, subsection (1) only applies if the transfer results in the property being held by the partners as—
- (a) joint tenants; or
 - (b) tenants in common in equal shares; or
 - (c) tenants in common in shares that are proportionate to the contributions of the partners towards the purchase and improvement of the property; or
 - (d) tenants in common in shares that are in proportions prescribed by regulation.

73A Transfers etc to entities for community housing

- (1) Duty under this chapter is not payable in relation to a dutiable transaction that is a transfer or grant of a residential lease if—
- (a) the transfer or grant is to an entity declared by the Minister; and
 - (b) the commissioner is satisfied that the property the subject of the transfer or grant is to be used for community housing.

- (2) A declaration is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

- (3) The Minister may declare an entity only if satisfied that the entity is a provider of community housing in the ACT.

- (4) In this section:

community housing means housing provided for—

- (a) people on low and moderate incomes or with special needs; or
- (b) nonprofit community organisations.

73B Transfers etc to special disability trusts

Duty under this chapter is not payable in relation to a dutiable transaction that is a transfer or grant of a residential lease if—

- (a) the transfer or grant is to a special disability trust; and
- (b) the commissioner is satisfied that the property the subject of the transfer or grant is to be used as the principal place of residence of the beneficiary of the trust.

74 Transfers relating to mortgages

(1) Duty under this chapter is not payable in relation to a dutiable transaction if it is—

- (a) a dutiable transaction over dutiable property arising from the discharge or transfer of a mortgage or declaration of trust over a mortgage; or
- (b) a dutiable transaction comprising—
 - (i) a transfer by way of discharge of mortgage; or
 - (ii) a transfer by way of mortgage (other than a transfer by way of mortgage of land, or an estate or interest in land, under the *Land Titles Act 1925*).

(2) In this section:

mortgage means any charge on dutiable property created merely for securing a debt.

74A Financial and other agreements

Duty under this chapter is not payable in relation to—

- (a) a financial agreement made under the *Family Law Act 1975* (Cwlth), section 90B, section 90C or section 90D that is binding on the parties under that Act; or

- (b) a part VIIIAB financial agreement made under the *Family Law Act 1975* (Cwlth), section 90UB, section 90UC or section 90UD that is binding on the parties under that Act; or
- (c) a domestic relationship agreement, or a termination agreement, under the *Domestic Relationships Act 1994*.

Part 2.6A Deferred payment of duty

Division 2.6A.1 First home owner grant scheme and home buyer concession scheme

75 Definitions—div 2.6A.1

In this division:

deferral arrangement—see section 75AC (2).

eligible person means a person who—

- (a) is an eligible home buyer under the home buyer concession scheme; or
- (b) is eligible for a first home owner grant under the *First Home Owner Grant Act 2000*; or
- (c) would be eligible for a first home owner grant under the *First Home Owner Grant Act 2000* apart from the person's home not being a new home under that Act, section 12B.

Note A reference to an Act includes a reference to the statutory instruments made or in force under the Act, including any regulation (see [Legislation Act](#), s 104).

eligible property—see section 75A (1).

home buyer concession scheme means a home buyer concession scheme determined under the [Taxation Administration Act](#), section 139 (Determination of amounts payable under tax laws).

75A Meaning of *eligible property*—div 2.6A.1

- (1) In this division:

eligible property means—

- (a) for a home buyer concession scheme—property determined under the scheme as eligible property for the scheme; or

(b) in any other case—a residential lease with a value not more than—

(i) \$750 000; or

(ii) if another amount is determined by the Minister—the amount determined.

(2) A determination under subsection (1) (b) (ii) is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

75AB Application to defer payment of duty

(1) An eligible person may apply to the commissioner to defer payment of duty payable by the person on a dutiable transaction that is—

(a) the transfer of an eligible property; or

(b) an agreement for the sale or transfer of an eligible property.

(2) The application must be made at the same time as the instrument effecting the dutiable transaction is lodged with the registrar-general under the [Land Titles Act 1925](#), section 47C (Registration of instruments effecting dutiable transaction).

(3) If there is more than 1 transferee or purchaser of the property, each transferee or purchaser must be an eligible person.

(4) An applicant must provide the commissioner with any information the commissioner reasonably requires to decide the application.

75AC Approval to defer payment of duty

(1) The commissioner must, on receipt of an application under section 75AB, approve the deferral of payment of duty payable by the applicant if—

(a) the applicant is an eligible person; and

- (b) the duty is, or would be, payable on—
 - (i) the transfer of an eligible property; or
 - (ii) an agreement for the sale or transfer of an eligible property.
- (2) However, an approval under subsection (1) is subject to the person entering into an arrangement with the commissioner under the [Taxation Administration Act](#), section 52 (Arrangements for payment of tax) about payment of the amount of deferred duty and interest (a *deferral arrangement*).

75AD Conditions of deferral arrangement

- (1) The conditions of a deferral arrangement include the following:
 - (a) that payment, or the first instalment of payment, of the duty may be deferred for not more than 5 years after the day duty becomes payable in relation to the dutiable transaction;
 - (b) that the duty, and any accrued interest, must be paid not later than 10 years after the day duty becomes payable in relation to the dutiable transaction;
 - (c) that the amount of duty deferred must be at least—
 - (i) \$1 000; or
 - (ii) if a greater amount is declared under subsection (2) (b)—the amount declared;
 - (d) any other condition determined under subsection (2).
- (2) The Minister may determine other conditions, consistent with subsection (1) (a) to (c), to which a deferral arrangement is subject, including conditions to fix—
 - (a) the rate of interest charged on the amount payable under the arrangement; and
 - (b) an amount for subsection (1) (c) (ii).

- (3) A determination is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

- (4) This section does not limit the [Taxation Administration Act](#), section 52 but any arrangement under that section about deferred payment of duty under this division must not be inconsistent with conditions under subsection (1).

75AE Unpaid duty and interest a debt and charge on property

- (1) The amount payable under a deferral arrangement is a debt owing to the Territory.
- (2) The liability of a person under a deferral arrangement is a first charge on the person's interest in the property to which the deferred payment of duty relates.

Division 2.6A.2 Other duty deferral schemes

75AF Definitions—div 2.6A.2

In this division:

deferral arrangement—see section 75AI (2).

duty deferral scheme—see section 75AG (1).

eligible person, for a duty deferral scheme—see section 75AG (2) (a).

eligible transaction, for a duty deferral scheme—see section 75AG (2) (b).

75AG Duty deferral schemes—determination

- (1) The Minister may determine a scheme for deferring duty (a *duty deferral scheme*).
- (2) A duty deferral scheme must identify the following:

- (a) who is eligible to participate in the scheme (an *eligible person*);
 - (b) the dutiable transactions on which duty may be deferred under the scheme (an *eligible transaction*).
- (3) A duty deferral scheme may provide for—
- (a) how applications for duty deferral are to be made under the scheme; and
 - (b) conditions to which a deferral arrangement may be subject, including conditions to fix—
 - (i) the rate of interest charged on the amount payable under the arrangement; and
 - (ii) an amount for section 75AJ (1) (a) (ii).
- (4) A determination is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

75AH Duty deferral schemes—application to defer payment of duty

- (1) An eligible person for a duty deferral scheme may apply to the commissioner to defer payment of duty payable by the person on an eligible transaction for the scheme.
- (2) The application must be made—
 - (a) in accordance with any requirements under the duty deferral scheme; and
 - (b) at the same time as the instrument effecting the dutiable transaction is lodged with the registrar-general under the [Land Titles Act 1925](#), section 47C (Registration of instruments effecting dutiable transaction).

- (3) The eligible person must provide the commissioner with any information the commissioner reasonably requires to decide the application.

75AI Duty deferral schemes—approval to defer payment of duty

- (1) The commissioner must approve an application under section 75AH if—
- (a) the applicant is an eligible person for a duty deferral scheme; and
 - (b) duty is, or would be, payable on the eligible transaction for the scheme.
- (2) However, an approval under subsection (1) is subject to the applicant entering into an arrangement under the [Taxation Administration Act](#), section 52 (Arrangements for payment of tax) about payment of the amount of the deferred duty and interest (a *deferral arrangement*).

75AJ Duty deferral schemes—conditions of deferral arrangement

- (1) The conditions of a deferral arrangement include the following:
- (a) that the amount of duty deferred must be at least—
 - (i) \$1 000; or
 - (ii) if a greater amount is required under the duty deferral scheme—the amount required;
 - (b) any other condition required under the duty deferral scheme.
- (2) This section does not limit the [Taxation Administration Act](#), section 52 (Arrangements for payment of tax), but any arrangement under that section about deferred payment of duty under this division must not be inconsistent with conditions under subsection (1).

75AK Duty deferral schemes—unpaid duty and interest a debt and charge on property

- (1) The amount payable under a deferral arrangement is a debt owing to the Territory.
- (2) The liability of a person under a deferral arrangement is a first charge on the person's interest in the property to which the deferred payment of duty relates.

Chapter 3 Certain transactions treated as transfers

Part 3.1 Preliminary

76 Definitions for ch 3

In this chapter:

acquisition statement means a statement under section 87.

chapter 3 transaction means a transaction that is treated as a transfer under this chapter.

77 Imposition of duty

Duty is payable under this chapter in relation to certain transactions that are not dutiable transactions to which chapter 2 applies.

Part 3.2 Acquisition of interests in certain landholders

Division 3.2.1 Preliminary

78 Definitions—pt 3.2

In this part:

acquires, an interest in a landholder—see section 84.

associated person—see section 83A.

entity—see section 78A.

interest, in a landholder—see section 83.

landholder—see section 79.

landholding—see section 80.

relevant acquisition, in relation to a person—see section 86.

relevant period, for a relevant acquisition, means—

- (a) the 3-year period before the relevant acquisition; or
- (b) if a person makes a relevant acquisition because the person acquires an interest by exercising a right to acquire the interest—the 3-year period before the person or an associated person acquired the right to acquire the interest and ending on the date of the relevant acquisition.

significant interest, in a landholder—see section 83.

Division 3.2.2 Landholding entities

78A Meaning of *entity*—pt 3.2

- (1) In this part:

entity means—

- (a) a private company; or
- (b) a private unit trust scheme.

Note *Private company*—see the dictionary.

- (2) In this section:

private unit trust scheme means a unit trust scheme that is not a public unit trust scheme.

79 Meaning of *landholder*—pt 3.2

For this part, a *landholder* is an entity that has a landholding in the ACT.

80 Meaning of *landholding*—pt 3.2

- (1) For this part, a *landholding* is any interest in land, other than the interest of a mortgagee, chargee or other secured creditor or a *profit à prendre*.

Note *Interest*—see the dictionary.

- (2) However, an interest in land is not a *landholding* of—

- (a) a private company unless the interest of the company is a beneficial interest; or
- (b) a unit trust scheme unless the interest is held by the trustees in their capacity as trustees of the scheme.

- (3) This section is in aid of, but does not limit, the operation of any provision of this part providing for constructive ownership of interests.

- (4) For this part, the vendor and the purchaser under an uncompleted agreement for the sale of land are taken to be separately entitled to the whole of the land.

81 Constructive ownership of landholdings and other property—linked entities

- (1) In addition to any interest in land or other property that it may hold in its own right, an entity (the *principal entity*) is taken, for this part, to hold an interest in land or other property held by a linked entity of the principal entity.
- (2) For this section, a *linked entity* of a principal entity means a person (other than an individual)—
- (a) who is part of a chain of people—
 - (i) which includes the principal entity; and
 - (ii) which is comprised of 1 or more links; and
 - (iii) in which a link exists if a person would be entitled to receive at least 50% of the unencumbered value of the property of another person if the other person were to be wound up; and
 - (iv) which does not include in any of the links between the person and the principal entity, a public unit trust scheme or a company whose shares are listed on the Australian Stock Exchange or any other exchange of the World Federation of Exchanges; and
 - (b) who is not a public unit trust scheme or a company whose shares are listed on the Australian Stock Exchange or any other exchange of the World Federation of Exchanges.

(3) The value, for duty purposes, of the interest in land or other property that a principal entity is taken, by subsection (1), to hold because of a holding by a linked entity is that part of the interest's unencumbered value to which the principal entity would be entitled (without regard to any liabilities of the linked entity or any other person in the ownership chain) if each entity in the chain of entities were to be wound up.

(4) In this section:

person includes an entity.

Note *Entity*—see s 78A.

82 Constructive ownership of landholdings and other property—discretionary trusts

(1) For this section, a person is a *beneficiary* of a discretionary trust if the person is a person, or a member of a class of people, in whose favour, by the terms of the trust, capital the subject of the trust may be applied in the event—

(a) of the exercise of a power or discretion in favour of the person or class; or

(b) that a discretion conferred under the trust is not exercised.

Note *Discretionary trust*—see the dictionary.

(2) A beneficiary of a discretionary trust is taken to own or to be otherwise entitled to the property the subject of the trust.

(3) For this part, any property that is the subject of a discretionary trust (the *primary trust*) is taken to be the subject of any other discretionary trust—

(a) that is a beneficiary of the primary trust; or

(b) any trustee of which (in the capacity of trustee) is a beneficiary of the primary trust.

- (4) Subsection (3) extends to apply to property that is the subject of a discretionary trust only by the operation of that subsection.
- (5) However, subsection (2) or (3) does not apply in a particular case if the commissioner—
- (a) is satisfied that the application of the subsection would be inequitable; and
 - (b) determines, in writing, that the subsection does not apply.
- (6) In this section:
- person* includes an entity.

Note *Entity*—see s 78A.

83 ***Interest and significant interest in landholders—pt 3.2***

- (1) For this part, a person has an *interest* in a landholder if the person has an entitlement (otherwise than as a creditor or other person to whom the landholder is liable) to a distribution of property from the landholder on a winding up of the landholder or otherwise.
- (2) A person who, under subsection (1), has an interest in a landholder has a *significant interest* in the landholder if the person, in the event of a distribution of all the property of the landholder immediately after the interest was acquired, would be entitled to at least 50% of the property distributed.
- (3) In this section:
- person* includes an entity.

Note *Entity*—see s 78A.

83A Meaning of *associated person*—pt 3.2

- (1) Without limiting the meaning of the dictionary, definition of *associated person*, paragraph (a), a public company and a subsidiary of a public company are taken to be associated people for this part.
- (2) However, the responsible entity of a managed investment scheme (the *first scheme*), and the responsible entity of another managed investment scheme (the *other scheme*), are associated people for this part only if a person who is a member of the first scheme and is beneficially entitled to more than 20% of the property to which the scheme relates is also a member of the other scheme and is beneficially entitled to more than 20% of the property to which the other scheme relates.

Note For another exception to *associated person*—see s 86 (1).

- (3) In this section:
subsidiary—see the [Corporations Act](#), section 9.

84 How person *acquires* an interest in a landholder—pt 3.2

- (1) For this part, a person *acquires* an interest in a landholder if the person obtains an interest, or the person's interest increases, in the landholder regardless of how it is obtained or increased.
- (2) Without limiting subsection (1), a person may acquire an interest in a landholder—
 - (a) by any of the following:
 - (i) purchase, gift, allotment, issue or transfer of a share or unit in the landholder;
 - (ii) variation, abrogation or alteration of a right attaching to any such share or unit;
 - (iii) cancellation, redemption or surrender of any such share or unit;

- (iv) variation, abrogation or alteration of a right of a holder of any such share or unit;
- (v) payment of an amount owing for any such share or unit; or
- (b) by any combination of the means mentioned in paragraph (a); or
- (c) if the person holds an interest in the landholder (whether or not as trustee) and the capacity in which the person holds the interest changes (including if there is a change in the beneficial ownership of an interest held by a person as trustee).

Example—par (c)

a person who holds a unit in the landholder declares a trust in relation to the unit

- (3) If the acquisition arises from an agreement to purchase, allot or issue a unit or share, the acquisition is made, for this part, when the agreement is completed.
- (4) For subsection (3)—
 - (a) it does not matter whether or not the acquisition or interest acquired is registered; and
 - (b) an agreement is taken to be completed when the necessary transfer or title documents are delivered to the person acquiring the interest and the purchase price is paid in full.
- (5) To remove any doubt, a person may acquire an interest in a landholder without acquiring shares or units in the landholder.

Division 3.2.3 Charging of duty

85 When does liability for duty arise?

A liability for duty payable under this part arises when a relevant acquisition is made.

86 What is a *relevant acquisition*?—pt 3.2

- (1) For this part, a person is taken to have made a *relevant acquisition* if the person—
- (a) acquires an interest in a landholder—
 - (i) that is of itself a significant interest in the landholder; or
 - (ii) that, when aggregated with other interests in the landholder held by the person or an associated person, results in an aggregation that amounts to a significant interest in the landholder; or
 - (iii) that, when aggregated with other interests in the landholder acquired by the person or other people in an associated transaction, results in an aggregation that amounts to a significant interest in the landholder; or
 - (b) having an interest described in paragraph (a) in a landholder, acquires a further interest in the landholder.

Note *Associated person*—see s 83A.

- (2) In this section:

associated transaction, in relation to the acquisition of an interest in a landholder by a person, means an acquisition of an interest in the landholder by another person in circumstances in which—

- (a) those people are acting in concert; or

- (b) the acquisitions form, are evidence of, give effect to or arise from substantially 1 arrangement, 1 transaction or 1 series of transactions.

87 Acquisition statements

- (1) A person who has made a relevant acquisition must prepare a statement and lodge it with the commissioner.
- (2) The statement must be lodged not later than 90 days after the day the relevant acquisition is made.
- (3) The acquisition statement must contain the following information:
 - (a) the name and address of the person who has acquired the interest;
 - (b) the date of the relevant acquisition;
 - (c) particulars of the interest acquired;
 - (d) particulars of the total interest of the person and any associated person in the landholder at that date;
 - (e) the unencumbered value of all landholdings in the ACT of the landholder as at the date of the relevant acquisition and as at the date of acquisition of each interest acquired in the landholder during the relevant period for the relevant acquisition;
Note **Relevant period**—see s 78.
 - (f) the unencumbered value of the property of the landholder at the date of the relevant acquisition;
 - (g) the amount of duty paid under this Act or under a law of another Australian jurisdiction in respect of each earlier acquisition of an interest mentioned in paragraph (e);

(h) the other information that the commissioner may require.

88 When must duty be paid?

A tax default does not happen for the [Taxation Administration Act](#) if duty is paid within 90 days after the liability to pay it arises.

Note A reference to an Act includes a reference to the statutory instruments made or in force under the Act, including regulations (see [Legislation Act](#), s 104).

89 Who is liable to pay duty?

- (1) Subject to subsection (2), duty payable under this part is payable by the person who makes the relevant acquisition.
- (2) If a relevant acquisition results from an aggregation of the interests of associated people, the person who made the relevant acquisition and the associated person or people are jointly and severally liable for payment of the duty.

90 How duty is payable on relevant acquisitions

- (1) If an acquisition statement does not disclose any acquisitions during the relevant period for the relevant acquisition, duty is payable, at the determined rate, on the amount calculated by multiplying the unencumbered value of all landholdings of the landholder in the ACT (calculated at the date of acquisition of the interest acquired) by the proportion of that value represented by the interest acquired in the relevant acquisition.

Note **Relevant period**—see s 78.

- (2) If an acquisition statement discloses 1 or more acquisitions during the relevant period for the relevant acquisition, duty is payable, at the determined rate, on the aggregate of amounts severally calculated, in the way provided by subsection (1), in respect of each interest required to be disclosed in the statement.

- (3) Duty payable under this section is to be reduced by the sum of the duty paid or payable under this Act in respect of the acquisition, during the relevant period for the relevant acquisition, by the person or any associated person of an interest in the same landholder, but only in proportion to the extent to which the duty paid or payable is attributable to the amount of the duty payable under this section.
- (4) If a relevant acquisition is made owing to the aggregation of the interests of associated people, but the commissioner is satisfied that the associated people acquired their respective interests independently and for no common purpose, the commissioner may assess and charge duty on the relevant acquisition without aggregating the interests of the person who made it with the interests of associated people.
- (5) This section is subject to division 3.2.4.

Division 3.2.4 General and supplemental

92 Maximisation of entitlements on distribution of property

- (1) This section applies to any calculation, for this part, of the entitlement of a person (the *interested person*) to participate in a distribution of the property of a landholder, whether on a winding-up of the landholder or otherwise.
- (2) A calculation is to be made based, firstly, on a distribution carried out in accordance with the constitution of the landholder, and with any law relevant to the distribution, as in force at the time of distribution, and the entitlement of the interested person is to be evaluated accordingly.

- (3) Next, a calculation is to be made based on a distribution carried out after the interested person, and any other person whom the interested person has power to direct for such a distribution or who is, in relation to the interested person, an associated person, had exercised all powers and discretions exercisable by them because of having acquired an interest in the landholder concerned—
- (a) to effect or compel an alteration to the constitution of the landholder; and
 - (b) to vary the rights conferred by shares or units in the landholder; and
 - (c) to effect or compel the substitution or replacement of shares or units in the landholder with other shares or units in it;
- in such a way as would maximise the value of the entitlement, and the entitlement of the interested person is to be evaluated accordingly.
- (4) The results obtained by an evaluation of the interested person's entitlement in accordance with subsections (2) and (3) are then to be compared, and whichever evaluation results in a greater entitlement is the correct evaluation, for this part, of the entitlement.
- (5) However, subsection (4) does not apply in a particular case if the commissioner—
- (a) is satisfied that the application of the subsection would be inequitable; and
 - (b) determines, in writing, that the subsection does not apply.

93 Valuation of property

- (1) The provisions of this Act that apply to the ascertainment of the value of transfers in relation to which ad valorem duty is payable apply in the same way to an acquisition statement under this part and the value of landholdings mentioned in it.
- (2) If any arrangement affecting the dutiable value of dutiable landholdings that was entered into within 12 months before a relevant acquisition was brought about by any person with the intention of reducing the dutiable value of the landholdings, the commissioner may—
 - (a) cause a valuation of the landholding to be made; and
 - (b) direct the valuer to disregard the arrangement for the purposes of the valuation; and
 - (c) assess duty on the basis of the valuation carried out in accordance with the direction.

94 Agreements for sale or conveyance of land

- (1) If—
 - (a) at the time of acquisition of an interest by any person in a landholder that requires the lodgment of an acquisition statement under division 3.2.3 (Charging of duty), the landholder was the vendor under an uncompleted agreement for the sale or conveyance of land; and
 - (b) the agreement is subsequently completed;

the commissioner must assess or reassess the statement as though the land the subject of the agreement was not, at the time of the acquisition concerned, a landholding of the landholder.

Note For pt 3.2, the vendor and the purchaser under an uncompleted agreement for the sale of land are taken to be separately entitled to the whole of the land (see s 80 (4)).

- (2) If—
- (a) at the time of acquisition of an interest by any person in a landholder that requires the lodgment by any person of an acquisition statement under division 3.2.3, the landholder was the purchaser under an uncompleted agreement for the sale or conveyance of land; and
 - (b) the agreement is subsequently rescinded, annulled or otherwise terminated without completion;

the commissioner must assess or reassess the statement as though the land the subject of the agreement was not, at the time of the acquisition concerned, a landholding of the landholder.

- (3) In this section:

landholder includes a linked entity of the landholder.

linked entity—see section 81 (2) (Constructive ownership of landholdings and other property—linked entities).

95 Duty concession—acquisitions securing financial accommodation

- (1) Subsection (2) applies if—
- (a) the person lodging an acquisition statement under this part in relation to the acquisition of an interest in a landholder tells the commissioner when the statement is lodged that the acquisition is effected for the purpose of securing financial accommodation; and
 - (b) the commissioner is satisfied that the acquisition is effected for that purpose.
- (2) Duty under this Act is not payable in relation to the statement so far as it relates to the acquisition, except as provided by subsection (3).

- (3) Duty is payable in relation to the statement at the end of the period of 5 years after the date of the acquisition (or the longer period that may be determined by the commissioner in the particular case) if the interest concerned is not—
- (a) reacquired by the person from whom it was acquired; or
 - (b) for an acquisition by way of mortgage—conveyed by the mortgagee to a third person in exercise of the mortgagee’s power of sale;
- within that period (or that longer period).
- (4) Section 86 does not apply to the reacquisition by a person of the interest concerned.

Part 3.4 Acquisition of land use entitlements by allotment of shares or issue of units

103 When does liability for duty arise?

- (1) A liability for duty payable under this part arises when a land use entitlement is acquired by an allotment of shares or an issue of units to anyone otherwise than in circumstances to which subsection (2) applies.
- (2) This subsection applies to an allotment of shares to anyone by a territory company that is not listed on the Australian Stock Exchange or any other exchange that is a member of the World Federation of Exchanges at another person's direction, in discharge of an obligation to that other person, whether that obligation arises as consideration for the purchase of property by the company or otherwise.
- (3) In this section:
territory company means—
 - (a) a company incorporated (or taken to be incorporated) under the [Corporations Act](#) that is taken to be registered in the ACT; or
 - (b) a corporation that is incorporated under a territory Act.

104 When must duty be paid?

A tax default does not happen for the [Taxation Administration Act](#) if duty is paid within 90 days after the liability to pay it arises.

Note A reference to an Act includes a reference to the statutory instruments made or in force under the Act, including regulations (see [Legislation Act](#), s 104).

105 Who is liable to pay duty?

Duty payable under this part is payable by the person who acquires the land use entitlement.

106 Acquisition of land use entitlement

- (1) A person who acquires a land use entitlement by an allotment of shares or an issue of units must lodge with the commissioner a statement of the entitlement.
- (2) The statement must be lodged within 90 days after the entitlement is so acquired.

107 What statement under s 106 must contain

A statement under section 106 must contain the following information:

- (a) the name and address of the person;
- (b) the name of the relevant company or unit trust;
- (c) the date when the land use entitlement was acquired;
- (d) the consideration paid by the person for the relevant shares or units;
- (e) the other information that may be required by the commissioner.

108 Assessment of duty

Duty is payable in relation to the share allotment or unit issue by which a person acquires a land use entitlement at the general rate of duty determined for section 31 on the dutiable value of the land use entitlement.

109 Disability exemption

- (1) Duty under this part is not payable by a person who acquires a land use entitlement by an allotment of shares or an issue of units if—

- (a) each of the following applies:
- (i) the person receives an NDIS amount as a participant under the *National Disability Insurance Scheme Act 2013* (Cwlth) or someone else receives the NDIS amount on the person's behalf;
 - (ii) the person receives or holds 1 of the following and has done so for at least 1 year immediately before the date of the acquisition of the land use entitlement:
 - (A) an age pension under the *Social Security Act 1991* (Cwlth);
 - (B) an age service pension under the *Veterans' Entitlements Act 1986* (Cwlth);
 - (C) a disability support pension under the *Social Security Act 1991* (Cwlth);
 - (D) a current gold card;
 - (iii) the commissioner is satisfied that the land the subject of the land use entitlement is to be used as the principal place of residence of the person; or
- (b) the land use entitlement—
- (i) is acquired by a special disability trust; and
 - (ii) the commissioner is satisfied that the land the subject of the land use entitlement is to be used as the principal place of residence of the beneficiary of the trust.
- (2) For subsection (1)—
- (a) the shares allotted or units issued for the land use entitlement must be in a corporation or trust that is—
 - (i) a charitable organisation for a tax law, registered as a charity under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth); or

- (ii) a not-for-profit housing corporation; and
 - (b) the land the subject of the land use entitlement must be used for supportive housing; and
 - (c) any other criteria determined under subsection (3) must be satisfied.
- (3) The Minister may determine other criteria for an exemption from duty under this section, including criteria relating to the purpose of the land use entitlement under subsection (2) (b).
- (4) A determination is a disallowable instrument.
- (5) In this section:

charitable organisation, for a tax law—see section 232.

gold card means a card known as the Repatriation Health Card—For All Conditions that evidences a person’s eligibility, under the *Veterans’ Entitlements Act 1986* (Cwlth) or the *Military Rehabilitation and Compensation Act 2004* (Cwlth), to be provided with treatment for all injuries or diseases.

NDIS amount—see the *National Disability Insurance Scheme Act 2013* (Cwlth), section 9.

not-for-profit housing corporation—see the *Land Tax Act 2004*, section 11 (2).

retirement village—see the *Retirement Villages Act 2012*, section 10.

supportive housing—

- (a) means premises used to provide residential accommodation for people with physical or intellectual disability; but
- (b) does not include a retirement village or premises used for student accommodation.

Example—par (a)

housing for people with intellectual disability that fosters independent living

Part 3.6 Voluntary transfers under Financial Sector (Transfer and Restructure) Act 1999 (Cwlth)

115A Definitions—pt 3.6

In this part:

asset—see the [FS \(TR\) Act](#), section 4 (1).

business—see the [FS \(TR\) Act](#), section 4 (1).

FS (TR) Act means the *Financial Sector (Transfer and Restructure) Act 1999* (Cwlth).

receiving body—see the [FS \(TR\) Act](#), section 4 (1).

voluntary transfer means a transfer under the [FS \(TR\) Act](#), part 3.

115B Declaration required if business transferred

- (1) This section applies to the voluntary transfer of a business if the transfer of the assets of the business would be dutiable under this Act.

Note The effect of the [FS \(TR\) Act](#), s 22 is that a voluntary transfer of business, in itself, is not dutiable under this Act.

- (2) The receiving body must, within 14 days after the voluntary transfer, give the commissioner a declaration about the transfer.

Note For how documents may be given to the commissioner, see the [Taxation Administration Act](#), s 127.

- (3) The declaration must state—
- (a) the names, addresses and capacities of the parties to the transfer; and
 - (b) the reason for the transfer; and

- (c) a description of the dutiable property transferred; and
 - (d) the market value of the property (including the unencumbered value of any land transferred) on the date when the applicable certificate under the [FS \(TR\) Act](#), section 18 comes into force under that section.
- (4) The commissioner may require a receiving body that gives a declaration under subsection (2), or that the commissioner believes is liable to give a declaration under that subsection, to give to the commissioner, within 14 days or any longer period allowed by the commissioner, a statement giving specified information about the transfer.

Note It is an offence to give false or misleading information to the commissioner, or to fail to give a declaration or statement required under this section (see [Taxation Administration Act](#), s 66 and s 67).

115C When does liability for duty arise?

A liability for duty payable under this part arises when a voluntary transfer of a business is made to a receiving body.

115D When must duty be paid?

There is no tax default for the [Taxation Administration Act](#) if duty is paid within 90 days after the liability to pay it arises.

Note A reference to an Act includes a reference to the statutory instruments made or in force under the Act, including regulations (see [Legislation Act](#), s 104).

115E Who is liable to pay duty?

Duty payable under this part is payable by the receiving body.

115F Assessment of duty

- (1) Duty is payable in relation to a declaration to the commissioner under section 115B (2) at the determined rate on the value of the transferred property stated in the declaration.
- (2) For this section, the commissioner may—
 - (a) treat a declaration as having been varied or supplemented by a statement to the commissioner for section 115B (4) in relation to the declaration; or
 - (b) if a declaration has not been given to the commissioner under section 115B (2)—treat a statement to the commissioner for section 115B (4) as a declaration.

115G Exemptions from duty

- (1) The Minister may determine guidelines for exempting from the assessment of duty under this part property that is the subject of a voluntary transfer.
- (2) Section 115F does not apply to property transferred to a receiving body if, under the guidelines, the transfer is to be exempt from duty under this part.
- (3) Section 115F does not apply to property transferred to a receiving body unless the transfer would have given rise to a liability to duty under this Act if it had not been a voluntary transfer.
- (4) A determination under subsection (1) is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

Part 3.7 Exemptions—ch 3 transactions

Division 3.7.1 Exempt transactions—general

115H Ch 3 transactions—exemptions

- (1) Duty is not payable in relation to a chapter 3 transaction made by operation of law on the bankruptcy of a person or the winding-up of a company.
- (2) Duty is not payable in relation to a chapter 3 transaction if the land that is the subject of the interest concerned could have been acquired by the person in a way that results in no duty being payable under any of the following provisions:
 - (a) section 54 (Change in trustees);
 - (b) section 55 (Transfer to custodian of managed investment scheme);
 - (c) section 55A (Transfers in relation to managed investment schemes);
 - (d) section 55B (Transfers in relation to registered schemes);
 - (e) section 56 (Property vested in apparent purchaser);
 - (f) section 57 (1) (Transfers back from nominee), if the initial transfer from the transferor to the trustee was a chapter 3 transaction;

Note No duty is payable for the initial transfer (see s (3)).
 - (g) section 58 (Property passing to beneficiaries);
 - (h) section 62 (Transfer of property from one superannuation fund to another);
 - (i) section 63 (1) (Transfers between trustees and custodians of superannuation funds or trusts).

- (3) If duty is not payable under subsection (2) (f) for a chapter 3 transaction consisting of a transfer back from a trustee to a transferor—
- (a) duty is not payable in relation to the initial transfer from the transferor to the trustee; and
 - (b) the commissioner must reassess the initial transfer and refund any duty paid on application for a refund made within 5 years after the initial assessment, or 12 months after the transfer back to the transferor, whichever is later.
- (4) Duty is not payable in relation to a chapter 3 transaction if the land that is the subject of the interest concerned could have been acquired by the person in a way that results in no duty being payable under section 63 (1).

Division 3.7.2 Exempt transactions—‘top hatting’ arrangements

115I Definitions—div 3.7.2

In this division:

exchanging members—see the *Income Tax Assessment Act 1997* (Cwlth), section 124-1045 (1).

interposed trust—see the *Income Tax Assessment Act 1997* (Cwlth), section 124-1045 (1).

115J Exemption for relevant acquisitions

- (1) An exchanging member who makes a relevant acquisition to which section 87 (Acquisition statements) applies may apply to the commissioner for an exemption from duty under this Act on the relevant acquisition.

- (2) The commissioner must grant the exemption if satisfied that—
- (a) the relevant acquisition was made to give effect to a scheme that would qualify as a roll-over under the *Income Tax Assessment Act 1997* (Cwlth), subdivision 124-Q; and
 - Note* A roll-over involves a scheme for interposing a unit trust scheme (whether a new or existing unit trust scheme) between people who have an ownership interest in 2 or more unit trust schemes, or in 1 or more companies and 1 or more unit trust schemes, and the unit trust schemes or companies in which they have an ownership interest. The interests of the unit holders or shareholders are stapled together to form stapled securities and the interposed unit trust becomes the owner of all the stapled interests.
 - (b) when the scheme is completed, the interposed trust will be a listed trust, widely held trust or landholder; and
 - (c) the acquisition is not part of a scheme a purpose of which is to minimise duty otherwise payable under this Act; and
 - (d) the conditions of the exemption, if any, will be met by the applicant.
- (3) If duty under this chapter has been paid on the relevant acquisition, the commissioner must refund any duty paid that is not payable because of the exemption.

115K Conditions of exemption

- (1) An exemption granted under this division is subject to any conditions stated by the commissioner.
- (2) A condition of the exemption is binding on each exchanging member.

115L Revocation of exemption

- (1) The commissioner may revoke an exemption granted under this division if—
 - (a) the interposed trust is not a listed trust, widely held trust or landholder when the scheme is completed; or
 - (b) the interposed trust ceases to be a listed trust, widely held trust or landholder within 12 months after the day the scheme is completed; or
 - (c) the commissioner is no longer satisfied of a matter mentioned in section 115J (2) (a) or (c); or
 - (d) the decision to grant the exemption was based on false or misleading information in a material particular given to the commissioner in relation to the application; or
 - (e) a condition of the exemption is not met.
- (2) If the commissioner revokes an exemption granted under this division—
 - (a) duty is payable under this chapter on the relevant acquisition as if the exemption had never been granted; and
 - (b) the exchanging member who made the relevant acquisition must lodge an acquisition statement with the commissioner not later than 28 days after the day the exemption is revoked; and
 - (c) the commissioner must make an assessment of duty payable under this chapter on the relevant acquisition; and
 - (d) a tax default happens for the [Taxation Administration Act](#) if the whole of any duty assessed under paragraph (c) is not paid to the commissioner within 90 days after the assessment.

Chapter 7 Mortgages

174 Liability for duty

Duty is payable in relation to a mortgage instrument only if it is liable to duty under another chapter.

Chapter 9 Motor vehicle registration

Part 9.1 Imposition and rates of duty

203 Meaning of *dutiable value*—pt 9.1

In this part:

dutiable value, of a motor vehicle, means the greater of the following amounts, less any premium paid for extended warranty insurance:

- (a) the consideration in money (or money's worth) given for the acquisition of the vehicle;
- (b) the market value of the vehicle at the time duty is payable.

203A Registration of vehicles in the name of 2 or more people

- (1) This section applies if a motor vehicle was, is or is to be registered in the names of 2 or more people.
- (2) In this chapter, a reference to a person in whose name the vehicle was, is or is to be registered includes a reference to each person in whose name the vehicle was, is or is to be registered.

204 Imposition of duty

Duty is payable under this chapter in relation to an application to register a motor vehicle under the [Vehicle Registration Act](#) if—

- (a) the vehicle has not previously been registered under that Act or any other territory law; or
- (b) the person in whose name the vehicle is to be registered is not the person in whose name the vehicle was last registered.

205 Lodgment of statement of dutiable value

A person who is required by law to make an application to register a motor vehicle under the [Vehicle Registration Act](#) must lodge with the application for registration a statement of the dutiable value of the vehicle, unless no duty is payable under this chapter in relation to the application.

206 Who is liable to pay duty?

Duty is payable by the applicant for registration of the motor vehicle.

207 When does duty become payable?

Duty becomes payable when the motor vehicle is registered under the relevant application.

208 Rate of duty

- (1) Subject to subsection (2), duty in respect of an application to register a motor vehicle is payable on the dutiable value of the motor vehicle at the determined rate.
- (2) Duty payable on an application to register a motor vehicle is payable on the dutiable value of the vehicle at the determined rate if—
 - (a) the vehicle has a dutiable value of at least—
 - (i) \$45 000; or
 - (ii) if an amount is determined under the [Taxation Administration Act 1999](#), section 139—the amount determined; and
 - (b) the vehicle is not any of the following:
 - (i) a motorcycle (with or without a sidecar);
 - (ii) a large bus (seating 10 or more people, including the driver);
 - (iii) a hearse;

- (iv) an invalid conveyance;
- (v) a trailer;
- (vi) a vehicle with a gross vehicle mass more than 4.5t;
- (vii) plant or equipment;
- (viii) a vehicle prescribed by regulation.

Example—par (vii)

forklift

- (3) A determination of a determined rate for this section may apply, adopt or incorporate an instrument as in force from time to time.

Example—instrument

the Green Vehicle Guide for motor vehicles, a copy of which is accessible at www.greenvehicleguide.gov.au

Note 1 The text of an applied, adopted or incorporated instrument, whether applied as in force from time to time or at a particular time, is taken to be a notifiable instrument if the operation of the [Legislation Act](#), s 47 (5) or (6) is not disapplied (see s 47 (7)).

Note 2 A notifiable instrument must be notified under the [Legislation Act](#).

Note 3 A reference to an instrument includes a reference to a provision of an instrument (see [Legislation Act](#), s 14 (2)).

Part 9.2 Exemptions

208A Definitions—pt 9.2

In this part:

demonstrator means a new motor vehicle used solely for the sale of another motor vehicle of the same kind.

trading stock means a motor vehicle offered or exposed for sale by a licensed vehicle dealer in the course of the dealer's business, other than a motor vehicle used—

- (a) personally by the dealer or a member of the dealer's staff or family; or
- (b) for the general purposes of the dealer's business.

209A Foreign countries

Duty under this chapter is not payable on an application to register a motor vehicle if—

- (a) the applicant is a foreign country; and
- (b) the vehicle is for the official use of a diplomatic mission of the foreign country based in the ACT.

209B International organisations and diplomats

Duty under this chapter is not payable on an application to register a motor vehicle if the application is exempt from duty under the *International Organisations (Privileges and Immunities) Act 1963* (Cwlth) or the *Diplomatic Privileges and Immunities Act 1967* (Cwlth).

209C Status of forces agreements

- (1) Duty under this chapter is not payable on an application to register a motor vehicle if the vehicle is subject to a status of forces agreement.
- (2) In this section:

status of forces agreement means an agreement between the Commonwealth and another country allowing for the importation of vehicles by visiting military personnel.

211 Certain disabled people

Duty under this chapter is not payable on an application to register a motor vehicle if—

- (a) both the following paragraphs apply:
 - (i) the applicant has served in the Defence Force or in any other armed forces of Her Majesty and who, because of that service—
 - (A) has lost a leg or both arms or has had a leg, or both arms, rendered permanently and wholly useless; or
 - (B) receives a pension under the *Veterans' Entitlements Act 1986* (Cwlth), part 2 and is a veteran (within the meaning of that part) to whom that Act, section 24 applies; or
 - (C) receives a special rate disability pension under the *Military Rehabilitation and Compensation Act 2004* (Cwlth) or is eligible to make a choice under that Act, section 199;
 - (ii) the vehicle is for the applicant's own transportation; or

- (b) both the following paragraphs apply—
 - (i) a doctor has certified that the applicant is permanently unable to use public transport because of the loss of, or loss of use of, a leg or both legs;
 - (ii) the vehicle is for use by the person in travelling to and from gainful employment.

211A Partial exemption—modified vehicles for people with disabilities

- (1) This section applies to duty payable on an application to register a motor vehicle if—
 - (a) modifications have been made to the vehicle for a person with a disability; and
 - (b) either—
 - (i) the applicant is a person with a disability; or
 - (ii) the motor vehicle is to be used to transport a person with a disability.
- (2) For the purposes of duty payable on the application, the dutiable value of the motor vehicle is the dutiable value of the vehicle apart from this section reduced by the value of the modifications.
- (3) In this section:
modifications, made to a vehicle for a person with a disability, means modifications made—
 - (a) to enable the person with a disability to drive the vehicle; or

- (b) to enable someone else to transport the person with a disability in the vehicle.

Example

the addition to a vehicle of an hydraulic lift for a wheelchair

person with a disability means a person who has a disability that—

- (a) is attributable to an intellectual, psychiatric, sensory, physical or neurological impairment, or acquired brain injury; and
- (b) is likely to be permanent; and
- (c) results in substantially reduced capacity in self-care, self-management, mobility or communication requiring significant ongoing, or long-term episodic, support.

value, of modifications, means the consideration (in money or money's worth) given for the modifications.

214 Vehicle dealers—registration of demonstrators and trading stock

- (1) Duty under this chapter is not payable on an application by a licensed vehicle dealer to register a motor vehicle in the dealer's name if—
 - (a) the vehicle is a demonstrator or trading stock; and
 - (b) the vehicle is not registered in the name of the dealer at the time of the application.
- (2) However, if the dealer has not disposed of the vehicle within 12 months after its registration under this section, the dealer becomes liable to pay the duty on the application for registration that would have been payable if the exemption under this section had not applied.

215 Organisations registered under Fair Work (Registered Organisations) Act

Duty under this chapter is not payable on an application to register a motor vehicle made by an organisation registered under the *Fair Work (Registered Organisations) Act 2009* (Cwlth) if the registration is to happen in accordance with that Act, section 85.

216 Repossessed motor vehicles

Duty under this chapter is not payable on an application to register a motor vehicle if—

- (a) the applicant is in the business of financing the purchase or use of motor vehicles; and
- (b) the vehicle was repossessed by, or voluntarily surrendered to, the applicant; and
- (c) the applicant, in the course of that business, does not dispose of a repossessed or surrendered vehicle except by public tender or public auction or through a person who is a licensed vehicle dealer.

217 Veteran, vintage and historic vehicles

- (1) Duty under this chapter is not payable on an application to register a veteran, vintage or historic vehicle if—
 - (a) the vehicle had not been registered under the *Vehicle Registration Act* or a corresponding law during the 2 years immediately before the application for registration; and
 - (b) the registration would be the first registration of the vehicle after its restoration; and
 - (c) on registration the vehicle would be allocated numberplates that carry the words ‘veteran car’, ‘vintage car’ or ‘historic car’.

(2) If—

- (a) within the period of 3 years immediately following a registration in relation to which no duty is payable under subsection (1) a further application is made for registration of the relevant vehicle under the [Vehicle Registration Act](#); and
- (b) the vehicle is owned by the person who owned it at the time of the registration referred to in subsection (1); and
- (c) on the further registration the vehicle would not be allocated numberplates that carry the words ‘veteran car’, ‘vintage car’ or ‘historic car’;

there is payable, on the first such further application for registration, an amount of tax equal to the tax that would have been payable on the first application for registration of the vehicle after its restoration if subsection (1) had not been applicable.

(3) In this section:

historic vehicle means a motor vehicle, other than a veteran vehicle or a vintage vehicle, built not less than 30 years before—

- (a) the day it was last registered; or
- (b) if it is unregistered and is to be registered—the date of registration.

veteran vehicle means a motor vehicle built before 1919.

vintage vehicle means a motor vehicle built after 1918 and before 1931.

218 Avoidance of double duty—duty paid in corresponding Australian jurisdiction

Duty is not payable on an application to register a motor vehicle in the ACT if—

- (a) at the time the application was made, the applicant was recorded as the registered operator of the vehicle in the register of an Australian jurisdiction corresponding to the registrable vehicles register within the meaning of the *Road Transport (Vehicle Registration) Act 1999*; and
- (b) duty was paid in that jurisdiction in respect of the registration.

Example

Emmy applies to register her car in the ACT. The car is registered in Emmy's name in Queensland. Under Queensland law, registration of Emmy's car is exempt from duty. However, under this Act, registration of Emmy's car is not exempt from duty. Section 218 does not apply, as Emmy has not paid duty in Queensland.

219 Reassessment of duty—repossession of stolen motor vehicle

- (1) Duty is not payable on an application for registration of a motor vehicle that has been repossessed from a person because, before the person acquired it, it had been stolen.
- (2) If requested by a person who has paid duty on an application for registration to which subsection (1) applies, the commissioner must assess or reassess the duty accordingly.

Part 9.3 Miscellaneous

221 Prerequisites for registration

- (1) Despite anything in the [Vehicle Registration Act](#), the road transport authority may register a motor vehicle under that Act only if—
 - (a) the vehicle had previously been registered under the [Vehicle Registration Act](#), any other territory law or a corresponding law and the last previous registration was solely in the name of the person who is applying for registration; or
 - (b) for an application for registration that is claimed to be exempt from duty under part 9.2 (Exemptions)—the commissioner is satisfied that the application is exempt; or
 - (c) for an application for registration that is claimed to be exempt from duty under section 214—the application is solely in the name of a person who certifies in writing that—
 - (i) the person is carrying on business as a licensed vehicle dealer; and
 - (ii) the vehicle is held by the person as a demonstrator vehicle or trading stock; or
 - (d) for an application for registration that is claimed to be exempt from duty under section 217—the application is accompanied by a certificate by the owner that states—
 - (i) whether the registration is the first registration of the vehicle after its restoration; and
 - (ii) whether the vehicle has been registered under the [Vehicle Registration Act](#) or a corresponding law during the period of 2 years immediately before the date of the application and, if it has been, the date when the last registration expired; or

- (e) the applicant for the registration (other than registration mentioned in subsection (2)) pays the amount of the duty payable on the application for registration, and the application is accompanied by a statement by the applicant, in writing, of—
 - (i) the amount that, to the best of his or her knowledge and belief, is or will be the market value of the vehicle at the time the application is made; and
 - (ii) the purchase price paid for the vehicle by the applicant; and
 - (iii) if the stated market price differs from the purchase price—
the reason for the difference.
- (2) The road transport authority must not—
 - (a) register a vehicle sold by a person who is a licensed vehicle dealer if the registration would be the first registration of the vehicle after the sale; or
 - (b) transfer the registration of a vehicle sold by a licensed vehicle dealer if the transfer would be the first transfer of the registration of the vehicle after the sale;unless the dealer's licence code is endorsed on the application for, or for transfer of, registration.
- (3) A person claiming exemption of an application for the registration of a motor vehicle from duty under part 9.2 must give the road transport authority any relevant information the authority requires.
- (4) In this section:
 - demonstrator*—see section 208A.
 - trading stock*—see section 208A.

223 Returns by road transport authority

- (1) As soon as practicable after the end of each month, the road transport authority must report to the commissioner about applications mentioned in section 221 decided in the month.
- (2) If required by the commissioner, the road transport authority must give the commissioner particulars of all certificates, statements and other information given for section 221 during the month.

224 Rectification of errors in registration

Duty is not payable on an application to register a motor vehicle if the application is made solely to rectify an error or omission in a previous registration of the vehicle in the ACT.

225 Refund of duty on cancellation of sale

If a person satisfies the commissioner—

- (a) that duty has been paid on an application to register a motor vehicle purchased by the person; and
- (b) that, after the purchase—
 - (i) the transaction by which the purchase was made was cancelled; and
 - (ii) the motor vehicle has been returned to the person from whom it was purchased; and
 - (iii) all money refundable on the cancellation (other than on account of duty) has been refunded to the person who purchased the vehicle;

the commissioner must refund the duty paid on the application.

226 **Certificates as evidence**

A certificate of the road transport authority to the effect that a stated vehicle was or was not registered in the name of a stated person on a stated date is evidence of those matters and the facts on which they are based.

Chapter 10 Miscellaneous duties

229 Minimum amount of duty

- (1) This section applies to an amount of duty payable under this Act, other than chapter 9 (Motor vehicle registration), in relation to a transaction or instrument.

Note A reference to an Act includes a reference to the statutory instruments made or in force under the Act, including any regulation (see [Legislation Act](#), s 104).

- (2) Despite any other provision of this Act, if the amount of duty payable under this Act in relation to a transaction or instrument would, apart from this section, be less than \$20, duty under this Act is not payable.

Chapter 11 General exemptions from duty

Part 11.1 Exemptions from duty—general

230 Inter-generational rural transfers

- (1) Duty under this Act is not payable on a transfer or agreement for the sale or transfer of land, a lease of land, or a transfer or assignment of a lease or permit in respect of land, used for primary production together with any other property that is an integral part of the business of primary production, if the commissioner is satisfied that—
 - (a) the land was land used for primary production by the transferor, lessor or assignor immediately before the transaction or the date of first execution of the instrument; and
 - (b) the land will continue to be land used for primary production by the transferee, lessee or assignee; and
 - (c) the parties are people of a class identified in guidelines determined by the Minister; and
 - (d) the transaction satisfies the other requirements that may be contained in the guidelines.
- (2) The Minister may determine guidelines for subsection (1) (c) or (d).
- (3) A guideline is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

231 Specialised agencies

Duty under this Act is not payable on any instrument executed by or on behalf of a Specialised Agency within the meaning of the *Convention on the Privileges and Immunities of the Specialised Agencies* that was approved by the General Assembly of the United Nations on 21 November 1947 in respect of which instrument the Specialised Agency is the person described in this Act as the person liable to pay the duty.

232 Charitable organisations

(1) Duty under this Act is not payable if the duty would be payable by a charitable organisation.

(2) In this section:

charitable organisation—

- (a) for a tax law—see the [Taxation Administration Act](#), section 18B; but
- (b) does not include an organisation that is related to an excluded organisation unless a beneficial organisation determination is in force for the excluded organisation.

Note 1 Beneficial organisation determination—see the [Taxation Administration Act](#), dictionary.

Note 2 Excluded organisation and organisation—see the [Taxation Administration Act](#), pt 3A (Charitable organisations).

(3) For subsection (2), an organisation is *related* to an excluded organisation if—

- (a) the organisation holds dutiable property as trustee of a trust; and
- (b) the excluded organisation is a beneficiary under the trust, whether it has a vested share or is contingently entitled or is a potential beneficiary under the trust.

232A Corporate reconstruction transactions

- (1) Duty under this Act is not payable on a corporate reconstruction transaction that is approved by the commissioner in accordance with any guideline determined under subsection (3).
- (2) An approval for subsection (1) may be given subject to conditions.
- (3) The Minister may determine guidelines for approvals.
- (4) A determination is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

- (5) In this section:

corporate reconstruction transaction means—

- (a) a dutiable transaction where property is—
 - (i) transferred (or agreed to be transferred) by a member of a group of corporations to another member of the same group; or
 - (ii) vested in a member of the group, if the property was owned immediately before the vesting by another member of the same group; or
- (b) the making of a relevant acquisition, if by the acquisition property is—
 - (i) transferred (or agreed to be transferred) by a member of a group of corporations to another member of the same group; or
 - (ii) vested in a member of the group, if the property was owned immediately before the vesting by another member of the same group; or

- (c) an application to register a motor vehicle if—
- (i) the application is made by a member of a group of corporations; and
 - (ii) immediately before the application was made, the vehicle was registered in the name of another member of the same group.

corporation includes a unit trust scheme.

relevant acquisition, in relation to a person—see section 86.

232B Hospitals and schools

- (1) Duty under this Act is not payable if the commissioner is satisfied that the duty would be payable by a hospital or school or a trustee who holds property in trust for the hospital or school.

Note *Hospital*—see the dictionary.

- (2) In this section:

government school—see the *Education Act 2004*, dictionary.

property held by a trustee in trust for a hospital or school includes the following:

- (a) land granted or transferred to the trustee;
- (b) property transferred to the trustee under a chapter 3 transaction;
- (c) a motor vehicle for which an application to register the vehicle has been made.

registered non-government school—see the *Education Act 2004*, dictionary.

school means a government school or registered non-government school.

232C Commonwealth, States and Territories

- (1) Duty under this Act is not payable if the commissioner is satisfied the duty would be payable by any of the following:
 - (a) the Commonwealth;
 - (b) a State or another Territory;
 - (c) a prescribed authority of the Commonwealth, a State or another Territory;
 - (d) a non-commercial Commonwealth authority.

Note *State* includes the Northern Territory (see [Legislation Act](#), dict, pt 1).

- (2) In this section:

non-commercial Commonwealth authority means a body corporate (other than an incorporated company, society or association) that—

- (a) is incorporated for a public purpose by or under a law of the Territory or the Commonwealth; and
- (b) does not have as its sole or principal function the carrying on of an activity in the nature of a business, whether or not for profit.

232D Deceased estates

- (1) Duty under this Act is not payable in relation to the following:
 - (a) a transfer of dutiable property not made for valuable consideration by the legal personal representative of a deceased person to a beneficiary if the commissioner is satisfied that the transfer is—
 - (i) a transfer made under and in conformity with the trusts contained in the will of the deceased person or arising on an intestacy; or
 - (ii) a transfer of property the subject of a trust for sale contained in the will of the deceased person;

- (b) a consent by a legal representative of a deceased person if the commissioner is satisfied that the consent is to a transmission application by a beneficiary;
 - (c) a transmission application to a devisee if the commissioner is satisfied the devisee is also the sole legal representative;
 - (d) a chapter 3 transaction made consequent on the death of a person if the transferor is the executor of the will of the deceased person, the administrator of the estate of the deceased person or a beneficiary of the will or estate of the deceased person;
 - (e) an application to register a motor vehicle made by—
 - (i) a person in whom an interest in the vehicle has vested as a personal representative of a deceased person in whose name the vehicle was registered in the ACT; or
 - (ii) a person who has become beneficially entitled to the vehicle following the death of a person in whose name the vehicle was registered in the ACT; or
 - (iii) a person who has become beneficially entitled to the vehicle by a right of survivorship following the death of a former joint owner if, at the time of the death of the former joint owner, the vehicle was registered in the ACT.
- (2) Subsection (3) applies to a transfer of dutiable property in relation to which duty is payable under chapter 2 (Transactions concerning dutiable property) if the commissioner is satisfied that the transfer is made under, but only partly in conformity with, a trust contained in the will of a deceased person or arising on an intestacy (the *trust*).

- (3) The dutiable value of the property is worked out as follows:

$$X - Y$$

X means, if all the dutiable property were transferred in conformity with the trust, the unencumbered value of the property.

Y means the unencumbered value of the express beneficial interest in the property transferred in conformity with the trust.

Example—dutiable value

Under a will, Brad is entitled to a $\frac{2}{3}$ share in a house and Josh is entitled to a $\frac{1}{3}$ share. The unencumbered value of the house is \$480 000. Josh and Brad agree that Brad will buy Josh's share in the house. With the consent of Josh and Brad, the legal personal representative of the deceased person under the will transfers the whole of the interest in the house to Brad. The commissioner determines that the unencumbered value of the express beneficial interest in the property transferred to Brad in conformity with the trust under the will is \$320 000. The dutiable value of the transfer is \$160 000.

- (4) For subsection (3), a person does not have an *express beneficial interest* in property the subject of a discretionary trust.
- (5) In this section:

interest—

- (a) means a proprietary interest; and
- (b) includes an entitlement to a proprietary interest under the will, or on the intestacy, of a deceased person.

Part 11.2 Exemptions from duty—certain personal relationships

232E Definitions—pt 11.2

In this part:

de facto relationship—see the *Family Law Act 1975* (Cwlth), section 4AA.

motor vehicle transfer application means an application to transfer the registration of a motor vehicle.

spouse party—see the *Family Law Act 1975* (Cwlth), section 4.

transaction means any of the following:

- (a) a transfer of dutiable property;
- (b) a motor vehicle transfer application following a transfer of property in the vehicle to the applicant;
- (c) a chapter 3 transaction.

232F Transactions under certain court orders

Duty under this Act is not payable in relation to a transaction made under—

- (a) an order of a court under the *Family Law Act 1975* (Cwlth) or the *Married Persons Property Act 1986*; or
- (b) any other order of a court for the distribution of property consequent on the end of the relationship between partners.

Note The dictionary defines *partner* as a person's spouse or someone with whom the person has a domestic relationship. *Domestic relationship* is defined in the dictionary to have the same meaning as in the *Domestic Relationships Act 1994*, s 3.

232G Transactions under Family Law Act 1975 (Cwlth), s 90B, s 90C or s 90D financial agreements

- (1) Duty under this Act is not payable in relation to a transaction made under a financial agreement made under the *Family Law Act 1975* (Cwlth), section 90B, section 90C or section 90D that is binding on the parties under that Act, if—
 - (a) the commissioner is satisfied that the transaction is consequent on the dissolution, annulment or irretrievable breakdown of a marriage; and
 - (b) the property that is the subject of the transaction is matrimonial property; and
 - (c) for a transfer of dutiable property or property in a motor vehicle, the transfer is—
 - (i) to the parties to the marriage, or to either of them; or
 - (ii) to a child or children of either of them, or to a trustee for the child or children; and
 - (d) for a chapter 3 transaction, the parties to the transaction are—
 - (i) the parties to the marriage, or either of them; or
 - (ii) a child or children of either of them, or a trustee for the child or children.
- (2) For subsection (1) (a), in deciding whether a transaction is consequent on the irretrievable breakdown of a marriage, the commissioner must have regard to any statement made by a party to the marriage to the effect that—
 - (a) the party intends to apply for dissolution or annulment of the marriage; or

- (b) the parties to the marriage have separated, and there is no reasonable likelihood of cohabitation being resumed.

Note 1 The commissioner may require a person to provide information, attend and give evidence before the commissioner or an authorised officer and produce a record or other document to the commissioner (see [Taxation Administration Act](#), s 82).

Note 2 It is an offence to make a false or misleading statement, give false or misleading information or produce a false or misleading document (see [Criminal Code](#), pt 3.4).

232H Transactions under Family Law Act 1975 (Cwlth), pt VIIIAB financial agreements

- (1) Duty under this Act is not payable in relation to a transaction made under, a part VIIIAB financial agreement made under the [Family Law Act 1975](#) (Cwlth), section 90UB, section 90UC or section 90UD that is binding on the parties under that Act, if—
- (a) the commissioner is satisfied that the transaction is consequent on the end of the de facto relationship between the parties; and
 - (b) the property that is the subject of the transaction is relationship property; and
 - (c) for a transfer of dutiable property or property in a motor vehicle, the transfer is—
 - (i) to the parties to the relationship, or to either of them; or
 - (ii) to a child or children of either of them, or to a trustee for the child or children; and
 - (d) for a chapter 3 transaction, the parties to the transaction are—
 - (i) the parties to the relationship, or either of them; or
 - (ii) a child or children of either of them, or a trustee for the child or children.

- (2) For subsection (1) (a), in deciding whether a transaction under a part VIIIAB financial agreement is consequent on the end of a de facto relationship, the commissioner must have regard to any separation declaration made by a spouse party to the agreement under the *Family Law Act 1975* (Cwlth), section 90UF.

Note The commissioner may require a person to provide information, attend and give evidence before the commissioner or an authorised officer and produce a record or other document to the commissioner (see *Taxation Administration Act*, s 82).

232I Transactions under Domestic Relationships Act 1994, s 33 (1) (d)

- (1) Duty under this Act is not payable in relation to a transaction made under a domestic relationship agreement or termination agreement under the *Domestic Relationships Act 1994*, if—

- (a) the agreement is in writing and signed by each party; and
(b) the agreement is endorsed with, or accompanied by, the certificates mentioned in that Act, section 33 (1) (d) for each party; and

Note The certificates relate to independent legal advice about the agreement.

- (c) the commissioner is satisfied that the transaction is consequent on the end of the domestic relationship between the parties; and
(d) the property that is the subject of the transaction is relationship property; and
(e) for a transfer of dutiable property or property in a motor vehicle, the transfer is—
(i) to the parties to the relationship, or to either of them; or
(ii) to a child or children of either of them, or to a trustee for the child or children; and

- (f) for a chapter 3 transaction, the parties to the transaction are—
 - (i) the parties to the relationship, or either of them; or
 - (ii) a child or children of either of them, or a trustee for the child or children.
- (2) For subsection (1) (c), in deciding whether a transaction under a domestic relationship agreement is consequent on the end of a relationship, the commissioner must have regard to any statement made by a party to the relationship to the effect that—
 - (a) the relationship has ended; or
 - (b) if the relationship is a civil union—the party has given, or intends to give, a termination notice to the registrar-general under the *Civil Unions Act 2012*; or
 - (c) if the relationship is a civil partnership—the party has given, or intends to give, a termination notice to the registrar-general under the *Domestic Relationships Act 1994*.

Note The commissioner may require a person to provide information, attend and give evidence before the commissioner or an authorised officer and produce a record or other document to the commissioner (see [Taxation Administration Act](#), s 82).

Chapter 12 Miscellaneous

239 **Electronic assessment and payment of duty**

- (1) A person may apply to the commissioner, in writing, for approval to make assessment applications and pay duty electronically.
- (2) On application under subsection (1), the commissioner must—
 - (a) approve the application; or
 - (b) refuse to approve the application.
- (3) An approval may be given subject to conditions stated in the approval.

Examples

- 1 a condition about the kinds of transactions to which the approval applies
 - 2 a condition about how payment must be made
- (4) The commissioner may amend, suspend or cancel an approval given to a person under this section by written notice given to the person.
 - (5) If the commissioner receives an electronic assessment application in relation to a transaction or instrument in accordance with an approval under this section, the commissioner must—
 - (a) make an assessment of the duty payable in relation to the transaction or instrument; and
 - (b) give the person written notice of the assessment stating—
 - (i) the amount of duty payable; or
 - (ii) that duty is not payable.

Note A person given a notice under s (5) (b) must keep the records required under the [Taxation Administration Act](#), s 57 (2).

242 Instruments to be separately charged with duty in certain cases

If an instrument relates to several distinct matters in respect of which duty is payable, for this Act, each matter must be treated as if it were dealt with in a separate instrument.

243 Execution of instruments

- (1) For this Act, an instrument is taken to be first executed the first time that it is signed and sealed, or signed (as the case may be) by any party to it.
- (2) However, a contract made by acceptance of an offer contained in an instrument is taken to be first executed when the offer is accepted.

244 Certificate of duty and other charges

- (1) A relevant person for a dutiable transaction may apply to the commissioner for a certificate of—
 - (a) the duty payable under this Act in relation to the dutiable transaction, including the amount payable under a deferral arrangement (if any) under part 2.6A (Deferred payment of duty); and
 - (b) the amount of duty and any other amounts immediately payable to the Territory under this Act in relation to the dutiable transaction.
- (2) The commissioner must give the applicant the certificate.
- (3) The certificate is conclusive proof for an honest buyer for value of the matters certified.

Note The certificate may include a certificate of amounts payable under the [Land Tax Act 2004](#) and the [Rates Act 2004](#) in relation to the parcel (see [Legislation Act](#), s 49).

- (4) For this section, duty and other amounts payable are taken to be payable immediately even though any necessary time after service of a notice has not ended.
- (5) In this section:
relevant person, for a dutiable transaction, means the transferor, transferee or mortgagee of the property the subject of the dutiable transaction.

250 Receiving instruments in evidence

- (1) This section applies to an instrument if—
- (a) the instrument effects a dutiable transaction; or
 - (b) duty under this Act is payable in relation to the instrument.
- (2) The instrument is available for use in law or equity for any purpose, and may be presented in evidence in a court or tribunal exercising civil jurisdiction, if—
- (a) it is marked by, or in a way approved by, the commissioner; or
 - (b) any duty payable in relation to the instrument, including any penalty tax or interest, has been assessed and paid.
- (3) If the instrument is not marked by, or in a way approved by, the commissioner, or if any duty payable in relation to the instrument, including any penalty tax or interest, has been not assessed or paid, a court or tribunal may admit it in evidence if—
- (a) the instrument is, after its admission, sent to the commissioner in accordance with arrangements approved by the court or tribunal; or
 - (b) if the person producing the instrument is not the person liable to pay the duty in relation to the instrument—the instrument and the name and address of the person liable to pay the duty are sent to the commissioner in accordance with arrangements approved by the court or tribunal.

- (4) A court or tribunal may admit in evidence an unexecuted copy of the instrument if the court or tribunal is satisfied that—
- (a) the instrument is marked in a way approved by the commissioner; or
 - (b) any duty payable in relation to the instrument, including any penalty tax or interest, has been assessed and paid.

251 Valuation of property

- (1) The commissioner may require a person who is liable to pay duty determined by reference to the value of property to provide a declaration by a competent valuer of the value (unencumbered or otherwise) of the property or to provide the other evidence of that value that the commissioner considers appropriate.
- (2) The commissioner may assess duty in accordance with the value so declared.
- (3) The commissioner may have property valued if the commissioner is not satisfied with the value so declared and may assess duty on the basis of the valuation.
- (4) The commissioner may recover the cost of obtaining a valuation under this section.

251A Valuation of market rent for commercial lease with premium

- (1) The commissioner may require a person who is liable to pay duty determined by reference to a premium in relation to a commercial lease with premium to provide a declaration by a competent valuer of the market rent for the lease or to provide the other evidence of the market rent that the commissioner considers appropriate.
- (2) The commissioner may assess duty taking into account the declaration or other evidence provided under subsection (1).

- (3) The commissioner may have the market rent valued (the *calculated market rent*) if the commissioner is not satisfied with the declaration or other evidence provided under subsection (1).
- (4) The commissioner may assess duty taking into account the calculated market rent.
- (5) The commissioner may recover the cost of obtaining the valuation under subsection (3) from the person liable to pay the duty.

Note An amount owing under a law may be recovered as a debt in a court of competent jurisdiction or the ACAT (see [Legislation Act](#), s 177).

- (6) In this section:

commercial lease with premium—see section 6A.

market rent—see section 6.

premium—see section 6.

252 Objections

Objection may be made by a taxpayer under the [Taxation Administration Act](#), division 10.1 to a decision of the commissioner—

- (a) under section 23 assessing duty on the basis of a valuation of dutiable property made under the section; or
- (b) under section 24 (2) refusing to exempt a transaction from aggregation under that section; or
- (c) under section 25 refusing to disregard the value of goods involved in a dutiable transaction in determining the dutiable value of dutiable property involved in that transaction; or
- (d) under section 82 (5) refusing to determine that a beneficiary of a discretionary trust is not taken to own or to be otherwise entitled to the property the subject of the trust; or

- (e) under section 82 (5) refusing to determine that property that is the subject of a discretionary trust is not taken to be the subject of another discretionary trust; or
- (f) under section 90 (5) refusing to assess and charge duty on a relevant acquisition without aggregating the interests of the person who made it with the interests of associated people; or
- (g) under section 92 (5) refusing to determine that a person's entitlement to participate in a distribution of the property of a landholder is to be evaluated otherwise than in accordance with whichever of section 92 (2) or (3) results in a greater entitlement; or
- (h) under section 115J (2) refusing to grant an exemption from duty; or
- (i) under section 115K imposing a condition on an exemption; or
- (j) under section 115L revoking an exemption; or
- (k) under section 230 (1) refusing to treat a transfer or agreement for the sale or transfer of land, a lease of land, or a transfer or assignment of a lease or permit in respect of land, used for primary production together with any other property that is an integral part of a business of primary production as exempt from duty; or
- (l) under section 232A (2) imposing a condition on an approval made under section 232A (1); or
- (m) under section 232G (1) (a) that a transaction is not consequent on the dissolution, annulment or irretrievable breakdown of a marriage; or
- (n) under section 232H (1) (a) that a transaction is not consequent on the end of a de facto relationship; or
- (o) under section 232I (1) (c) that a transaction is not consequent on the end of a domestic relationship.

252AA Review of decisions by ACAT

- (1) This section applies to a determination by the commissioner of an objection to a decision mentioned in section 252.
- (2) The determination is prescribed for the [Taxation Administration Act](#), section 107A (Meaning of *reviewable decision* etc—div 10.2).

Note Applications for review by the ACAT may be made in relation to a determination by the commissioner of a decision on an objection to an assessment.

252AB Determination of fees

- (1) The Minister may determine fees for this Act.

Note The [Legislation Act](#) contains provisions about the making of determinations and regulations relating to fees (see pt 6.3)

- (2) A determination is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

253 Regulation-making power

- (1) The Executive may make regulations for this Act.

Note Regulations must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

- (2) A regulation may prescribe offences for contraventions of a regulation and prescribe maximum penalties of not more than 10 penalty units for offences against a regulation.

Dictionary

(see s 2A)

Note 1 The [Legislation Act](#) contains definitions and other provisions relevant to this Act.

Note 2 For example, the [Legislation Act](#), dict, pt 1 defines the following terms:

- ACAT
- ACT
- Australia
- bankrupt or personally insolvent
- child
- civil partnership
- civil union
- commissioner for revenue
- Corporations Act
- doctor
- document
- external territory
- in relation to
- land.

acquires, an interest in a landholder, for part 3.2 (Acquisition of interests in certain landholders)—see section 84.

acquisition statement, for chapter 3 (Certain transactions treated as transfers)—see section 76.

Act imposing duty means—

- (a) a corresponding Act; or
- (b) an Act to which the [Taxation Administration Act](#) applies.

application to register a motor vehicle means—

- (a) an application under the [Vehicle Registration Act](#) to register a motor vehicle; or
- (b) an application under the [Vehicle Registration Act](#) to transfer the registration of a motor vehicle.

approved means approved by the commissioner.

asset, for part 3.6 (Voluntary transfers under Financial Sector (Transfer and Restructure) Act 1999 (Cwlth))—see section 115A.

associated person—

- (a) for this Act generally—means a person who is associated with another person in accordance with any of the following provisions:
 - (i) people are associated people if they are related people;
 - (ii) individuals are associated people if they are partners in a partnership to which the [Partnership Act 1963](#) applies;
 - (iii) private companies are associated people if common shareholders have a significant interest in each private company;
 - (iv) trustees are associated people if any person is a beneficiary common to the trusts (not including a public unit trust scheme) of which they are trustees;
 - (v) a private company and a trustee are associated people if a related body corporate of the company is a beneficiary of the trust (not including a public unit trust scheme) of which the trustee is a trustee; and
- (b) for part 3.2 (Acquisition of interests in certain landholders)—see section 83A.

Australian Stock Exchange means ASX Limited, ACN 008 624 691.

bankrupt means bankrupt or personally insolvent.

business, for part 3.6 (Voluntary transfers under Financial Sector (Transfer and Restructure) Act 1999 (Cwlth))—see section 115A.

cancelled, for chapter 2 (Transactions concerning dutiable property)—see section 6.

chapter 3 transaction, for chapter 3 (Certain transactions treated as transfers)—see section 76.

charge includes impose.

commercial lease, for chapter 2 (Transactions concerning dutiable property)—see section 6.

commercial lease with premium, for chapter 2 (Transactions concerning dutiable property)—see section 6A.

commercial purposes, for chapter 2 (Transactions concerning dutiable property)—see section 6.

commissioner means the commissioner for revenue.

complying approved deposit fund means an entity that is a complying approved deposit fund in accordance with the [Superannuation Industry \(Supervision\) Act 1993](#) (Cwlth), section 43.

complying superannuation fund means an entity that is—

- (a) a complying superannuation fund in accordance with the [Superannuation Industry \(Supervision\) Act 1993](#) (Cwlth), section 42 or section 42A; or
- (b) an exempt public sector superannuation scheme within the meaning of that Act.

consideration—see section 21.

corporation means a body corporate, whether incorporated in this jurisdiction or elsewhere.

corresponding Act means an Act of another Australian jurisdiction that corresponds to this Act.

corresponding law, in relation to a territory law, means a law of a State or another Territory that is similar, or has a similar effect, to that territory law.

cost, in relation to a lease—see section 136.

Crown lease—see the [Land Titles Act 1925](#), dictionary.

declaration of trust, for chapter 2 (Transactions concerning dutiable property)—see section 6.

declared land sublease—see the [Planning and Development Act 2007](#), section 312C.

de facto relationship, for part 11.2 (Exemptions from duty—certain personal relationships)—see section 232E.

deferral arrangement—

- (a) for division 2.6A.1 (First home owner grant scheme and home buyer concession scheme)—see section 75AC (2); or
- (b) for division 2.6A.2 (Other duty deferral schemes)—see section 75AI (2).

demonstrator, for part 9.2 (Exemptions)—see section 208A.

determined rate, in relation to duty, means a rate determined by the Minister under the [Taxation Administration Act](#), section 139 for the provision where the expression occurs.

discretionary trust means a trust under which the vesting of the whole or any part of the capital of the trust estate, or the whole or any part of the income from that capital, or both—

- (a) is required to be determined by a person either in respect of the identity of the beneficiaries, or the quantum of interest taken, or both; or
- (b) will occur if a discretion conferred under the trust is not exercised; or
- (c) has occurred but under which the whole or any part of that capital or the whole or any part of that income, or both, will be divested from the person or people in whom it is vested if a discretion conferred under the trust is exercised.

domestic relationship—see the [Domestic Relationships Act 1994](#), section 3.

dutiable property—see section 10.

dutiable transaction—see section 7 (2).

dutiable value—

- (a) of a motor vehicle for part 9.1 (Imposition and rates of duty)—see section 203; and
- (b) of other dutiable property—see section 20.

duty deferral scheme, for division 2.6A.2 (Other duty deferral schemes)—see section 75AG (1).

eligible person—

- (a) for division 2.6A.1 (First home owner grant scheme and home buyer concession scheme)—see section 75; or
- (b) for a duty deferral scheme, for division 2.6A.2 (Other duty deferral schemes)—see section 75AG (2) (a).

eligible property, for division 2.6A.1 (First home owner grant scheme and home buyer concession scheme)—see section 75A.

eligible rollover fund means an entity that is an eligible rollover fund in accordance with the *Superannuation Industry (Supervision) Act 1993* (Cwlth), section 242, and includes an entity the trustee of which is satisfied will be an eligible rollover fund within 12 months after the date when a liability to duty arises (or would otherwise arise).

eligible transaction, for a duty deferral scheme, for division 2.6A.2 (Other duty deferral schemes)—see section 75AG (2) (b).

entity, for part 3.2 (Acquisition of interests in certain landholders)—see section 78A.

exchanging members, for division 3.7.2 (Exempt transactions—‘top hatting’ arrangements)—see section 115I.

financial market—see the *Corporations Act*, section 9.

first executed, for an instrument (including a contract)—see section 243.

FS (TR) Act, for part 3.6 (Voluntary transfers under Financial Sector (Transfer and Restructure) Act 1999 (Cwlth))—see section 115A.

home buyer concession scheme, for division 2.6A.1 (First home owner grant scheme and home buyer concession scheme)—see section 75.

hospital means a recognised hospital within the meaning of the *Health Insurance Act 1973* (Cwlth).

instrument includes a document and a written statement.

insurance includes assurance.

insurance intermediary—see the *Insurance Contracts Act 1984* (Cwlth), section 11.

interest—

- (a) for this Act generally—includes an estate, an interest under a lease or a sublease, a proprietary right and a beneficial interest; and
- (b) in a landholder, for part 3.2 (Acquisition of interests in certain landholders)—see section 83.

international transport, in relation to freight, means the transport, in connection with trade or commerce, of the freight between—

- (a) a place in a foreign country; and
- (b) a place in—
 - (i) another foreign country; or
 - (ii) Australia; or
 - (iii) an external Territory.

interposed trust, for division 3.7.2 (Exempt transactions—‘top hatting’ arrangements)—see section 115I.

land includes a stratum.

landholder, for part 3.2 (Acquisition of interests in certain landholders)—see section 79.

landholding, for part 3.2 (Acquisition of interests in certain landholders)—see section 80.

land used for primary production means land used primarily for—

- (a) the cultivation of the land for the purpose of selling the produce of the cultivation; or
- (b) the maintenance of animals or poultry on the land for the purpose of selling them or their natural increase or bodily produce; or
- (c) the keeping of bees on the land for the purpose of selling their honey; or
- (d) a plant nursery; or
- (e) the propagation for sale of mushrooms, orchids or flowers; or
- (f) aquaculture.

land use entitlement means an entitlement to occupy land within the ACT conferred through an ownership of shares in a company or an ownership of units in a unit trust scheme, or a combination of a shareholding or ownership of units together with a lease or licence.

lease means—

- (a) a lease of land in the ACT or an agreement for a lease of land in the ACT; or
- (b) an agreement (for example, a licence) by which a right to use land in the ACT at any time and for any purpose is given to or acquired by a person.

lessee includes—

- (a) any assignee for the time being of the rights of the lessee under a lease; and
- (b) a person who has a right of the kind mentioned in the definition of ***lease***, paragraph (b).

lessor includes a person who grants a right of the kind mentioned in the definition of **lease**, paragraph (b).

licensed vehicle dealer means a licensed dealer under the [Sale of Motor Vehicles Act 1977](#), or the holder of a similar licence under a corresponding law.

life company—see the [Life Insurance Act 1995](#) (Cwlth), schedule.

listed trust means a unit trust scheme all of the units in which are listed for quotation on the Australian Stock Exchange or any other exchange that is a member of the World Federation of Exchanges.

majority shareholder, in relation to a private company, means—

- (a) for a company the voting shares in which are not divided into classes—a person entitled to not less than 50% of those shares, and
- (b) for a company the voting shares in which are divided into classes—a person entitled to not less than 50% of the shares in one of those classes.

managed investment scheme means a managed investment scheme within the meaning of the [Corporations Act](#), section 9 that complies with that Act, chapter 5C, and includes a public unit trust scheme.

market rent, for chapter 2 (Transactions concerning dutiable property)—see section 6.

market value, in relation to a motor vehicle, means the amount for which the motor vehicle might reasonably be sold, free of encumbrances, on the open market.

marriage includes a void marriage.

matrimonial property, of a marriage, means property of the parties to the marriage or of either of them.

mortgage means any charge on land created merely for securing a debt.

motor vehicle means a motor vehicle or trailer within the meaning of the [Vehicle Registration Act](#), but does not include a caravan or camper trailer.

motor vehicle transfer application, for part 11.2 (Exemptions from duty—certain personal relationships)—see section 232E.

new motor vehicle means a motor vehicle that has not previously been registered under—

- (a) the [Vehicle Registration Act](#) or another territory law; or
- (b) a law of the Commonwealth, a State or another Territory.

partner—a person's **partner** is either of the following:

- (a) the person's spouse;
- (b) someone with whom the person has a domestic relationship.

partnership interest—see section 10 (1) (f).

party, to a marriage, includes a person who was a party to a marriage that has been dissolved or annulled, in Australia or elsewhere.

premium—for chapter 2 (Transactions concerning dutiable property)—see section 6.

primary production, for chapter 2 (Transactions concerning dutiable property)—see section 6.

private company means a company—

- (a) that is not limited by shares; or
- (b) whose shares are not quoted on the Australian Stock Exchange or any other exchange that is a member of the World Federation of Exchanges.

property transferred, by a dutiable transaction—see section 8 (2).

public unit trust scheme means any of the following unit trust schemes:

- (a) a listed trust;
- (b) a widely held trust.

receiving body, for part 3.6 (Voluntary transfers under Financial Sector (Transfer and Restructure) Act 1999 (Cwlth))—see section 115A.

registered scheme—see the [Corporations Act](#), section 9.

Note A **registered scheme** under the [Corporations Act](#) is a managed investment scheme that is registered under that Act, ch 5C.

related body corporate—see the [Corporations Act](#), section 9.

related person means a person who is related to another person in accordance with any of the following provisions:

- (a) individuals are related people if—
 - (i) they are partners, or they have been partners and the partnership has ended (whether the partnership ended in Australia or elsewhere); or
 - (ii) the relationship between them is that of parent and child, brothers, sisters, or brother and sister;
- (b) private companies are related people if they are related bodies corporate;
- (c) an individual and a private company are related people if the individual is a majority shareholder or director of the company or of another private company that is a related body corporate of the company;

-
- (d) an individual and a trustee are related people if the individual is a beneficiary of the trust (other than a public unit trust scheme) of which the trustee is a trustee;
- (e) a private company and a trustee are related people if the company, or a majority shareholder or director of the company, is a beneficiary of the trust (other than a public unit trust scheme) of which the trustee is a trustee.

relationship property, of a domestic relationship, means property of the parties to the relationship or of either of them.

relevant acquisition, in relation to a person, for part 3.2 (Acquisition of interests in certain landholders)—see section 86.

relevant period, for a relevant acquisition, for part 3.2 (Acquisition of interests in certain landholders)—see section 78.

rent reserved, for chapter 2 (Transactions concerning dutiable property)—see section 6.

residential lease means a lease granted for residential purposes only.

responsible entity—see the [Corporations Act](#), section 9.

right, in relation to shares or units, means any right (whether actual, prospective or contingent) of a person to have shares or units issued by a company or trust to the person, whether or not on payment of money or for other consideration, but does not include a convertible note.

scheme includes—

- (a) any plan, action or conduct of a person; and
- (b) any trust, agreement, arrangement or other understanding between people, whether oral or in writing, whether express or implied and whether or not it is intended to be legally binding; and
- (c) any series or combination of schemes mentioned in paragraphs (a) and (b).

shares includes rights to shares.

significant interest, in a landholder—see section 83.

special disability trust—see the *Social Security Act 1991* (Cwlth), section 1209L.

spouse party, for part 11.2 (Exemptions from duty—certain personal relationships)—see section 232E.

Taxation Administration Act means the *Taxation Administration Act 1999*.

tax avoidance scheme means a scheme by which a person obtains or seeks to obtain a reduction in, or exemption from, tax that would otherwise be payable and where it would be reasonable to conclude that the person entered into or carried out the scheme principally for the purpose of obtaining the reduction or exemption, having regard to—

- (a) the way in which the scheme was entered into or carried out; or
- (b) the form and substance of the scheme; or
- (c) the time when the scheme was entered into and the length of time during which it was carried out; or
- (d) the extent to which the scheme reduces the tax that would be otherwise payable; or
- (e) whether the scheme has resulted in, or can reasonably be expected to result in, a change in any person's financial position, or in any other consequence for any person; or
- (f) the nature of any connection (whether of a business, family or any other nature) between the person and a person mentioned in paragraph (e).

time, of transfer of dutiable property—see section 8 (2).

trading stock, for part 9.2 (Exemptions)—see section 208A.

transaction, for part 11.2 (Exemptions from duty—certain personal relationships)—see section 232E.

transfer includes any of the following:

- (a) assignment;
- (b) exchange;
- (c) a buyback of shares in accordance with the [Corporations Act](#), division 2J.1.2;
- (d) vesting of an interest in property under a law of the Territory, the Commonwealth, a State or another Territory, unless the interest does not exist before it is vested;
- (e) vesting of an interest in property under a court order, unless the interest did not exist before it is vested.

transferee, of dutiable property—see section 8 (2).

trustee includes—

- (a) a person who is a trustee under an implied or constructive trust; and
- (b) in relation to a deceased person—an executor of the will, or an administrator of the estate, of the deceased person; and
- (c) a receiver, guardian, committee or manager of the property of a person under a legal or other disability; and
- (d) a receiver or manager of the property of a company, or a liquidator of a company for the purpose of its winding-up; and
- (e) a person who holds a marketable security for the benefit of another person; and
- (f) a person who may be required to exercise his or her voting power in relation to a marketable security at the direction of another person.

unencumbered value—see section 22.

unit, in relation to a unit trust scheme, means—

- (a) a right or interest (whether described as a unit or a sub-unit or otherwise) of a beneficiary under the scheme; or
- (b) a right to any such right or interest.

unit trust scheme means any arrangements made for the purpose, or having the effect, of providing, for people having funds available for investment, facilities for the participation by them, as beneficiaries under a trust, in any profits, income or distribution of assets arising from the acquisition, holding, management or disposal of any property whatever under the trust.

Vehicle Registration Act means the [Road Transport \(Vehicle Registration\) Act 1999](#).

Note A reference to an Act includes a reference to the statutory instruments made or in force under the Act, including a regulation (see [Legislation Act](#), s 104).

voluntary transfer, for part 3.6 (Voluntary transfers under Financial Sector (Transfer and Restructure) Act 1999 (Cwlth))—see section 115A.

widely held trust means a unit trust scheme that has not less than 300 unit holders none of whom, individually or with an associated person, is entitled to more than 20% of the units in the trust, and for the purposes of this definition—

- (a) if a registered unit holder in a unit trust scheme holds units as a trustee for 2 or more trusts the unit holder is treated as a separate registered unit holder in relation to each of those trusts and the units held under each trust are to be treated as a separate unit holding; but
- (b) a trustee is not treated as a separate registered unit holder in relation to 2 or more trusts if, as separate registered unit holders in relation to those trusts, they would be associated persons.

Endnotes

1 About the endnotes

Amending and modifying laws are annotated in the legislation history and the amendment history. Current modifications are not included in the republished law but are set out in the endnotes.

Not all editorial amendments made under the *Legislation Act 2001*, part 11.3 are annotated in the amendment history. Full details of any amendments can be obtained from the Parliamentary Counsel's Office.

Uncommenced amending laws are not included in the republished law. The details of these laws are underlined in the legislation history. Uncommenced expiries are underlined in the legislation history and amendment history.

If all the provisions of the law have been renumbered, a table of renumbered provisions gives details of previous and current numbering.

The endnotes also include a table of earlier republications.

2 Abbreviation key

A = Act	NI = Notifiable instrument
AF = Approved form	o = order
am = amended	om = omitted/repealed
amdt = amendment	ord = ordinance
AR = Assembly resolution	orig = original
ch = chapter	par = paragraph/subparagraph
CN = Commencement notice	pres = present
def = definition	prev = previous
DI = Disallowable instrument	(prev...) = previously
dict = dictionary	pt = part
disallowed = disallowed by the Legislative Assembly	r = rule/subrule
div = division	reloc = relocated
exp = expires/expired	renum = renumbered
Gaz = gazette	R[X] = Republication No
hdg = heading	RI = reissue
IA = Interpretation Act 1967	s = section/subsection
ins = inserted/added	sch = schedule
LA = Legislation Act 2001	sdiv = subdivision
LR = legislation register	SL = Subordinate law
LRA = Legislation (Republication) Act 1996	sub = substituted
mod = modified/modification	<u>underlining</u> = whole or part not commenced or to be expired

3 Legislation history

Duties Act 1999 A1999-7

notified 1 March 1999

s 1, s 2 commenced 1 March 1999 (s 2 (1))

remainder commenced 1 March 1999 (s 2 (2) and Gaz 1999 No S8)

as amended by

Road Transport Legislation Amendment Act 1999 A1999-79

notified 23 December 1999

commenced 1 March 2000 (s 2 and Gaz 2000 No S5)

Duties (Transitional Provisions) Regulations 2000 SL2000-15 (see A2000-46 s 25)

notified 28 February 2000

commenced 28 February 2000 (reg 2)

Duties Amendment Act 2000 A2000-5

notified 1 March 2000 (Gaz 2000 No S8)

commenced 1 March 2000 (s 2)

Duties Amendment Act 2000 (No 2) A2000-30

notified 6 July 2000 (Gaz 2000 No S33)

s 1, s 2 commenced 6 July 2000 (IA s 10B)

remainder commenced 1 July 2000 (s 2)

Financial Relations Agreement Consequential Amendments Act 2000 A2000-34

notified 6 July 2000

s 1, s 2 commenced 6 July 2000

ss 3, 18, 24, 25 and pt 4 commenced 1 July 2000 (see s 2 (1))

remainder commenced 1 July 2001 (see s 2 (2))

Duties Amendment Act 2000 (No 3) A2000-46 pt 2 (ss 3-23) (as am by A2001-55)

notified 28 September 2000 (Gaz 2000 No 39)

s 1, s 2 commenced 28 September 2000 (IA s 10B)

s 12 commences 1 July 2001 (s 2 (4))

ss 13, 18-22 taken to have commenced 28 February 2000 (s 2 (3))

s 23 never commenced (amdt ineffective, om by A2001-55 amdt 1.8)

pt 2 remainder commenced 28 September 2000 (s 2 (5))

Statute Law Amendment Act 2000 A2000-80 amdt 3.4

notified 21 December 2000 (Gaz 2000 No S69)
commenced 21 December 2000 (s 2)

Unit Titles Consequential Amendments Act 2001 A2001-17 sch 2

notified 5 April 2001 (Gaz 2001 No 14)
s 1, s 2 commenced 5 April 2001 (IA s 10B)
sch 2 commenced 5 October 2001 (s 2)

Insurance Levy Legislation Repeal Act 2001 A2001-22 sch 1 pt 1

notified 19 April 2001 (Gaz 2001 No 16)
s 1, s 2 commenced 19 April 2001 (IA s 10B) (s 2 (1))
sch 1 pt 1 commenced 1 September 2001 (s 2 (3))

Duties Amendment Act 2001 A2001-40

notified 29 June 2001 (Gaz 2001 No S36)
s 1, s 2 commence 29 June 2001 (IA s 10B)
remainder commenced 16 July 2001 (s 2)

**Legislation (Consequential Amendments) Act 2001 A2001-44 pt 115
(as am by A2001-40 sch 1 pt 4)**

notified 26 July 2001 (Gaz 2001 No 30)
s 1, s 2 commenced 26 July 2001 (IA s 10B)
pt 115 commenced 12 September 2001 (s 2 and see Gaz 2001
No S65)

Duties Amendment Act 2001 (No 2) A2001-55 pt 2, pt 3, sch 1 pt 1

notified 15 August 2001 (Gaz 2001 No S57)
s 1, s 2 commenced 15 August 2001 (IA s 10B)
amds 1.1-1.3 taken to have commenced immediately after the
commencement of A2000-80 amdt 3.4 on 21 December 2000
(amds 1.1-1.3)
remainder commenced 15 August 2001 (s 2)

Duties Amendment Act 2002 A2002-6

notified LR 17 April 2002
s 1, s 2 commenced 17 April 2002 (LA s 75)
s 4 commenced 17 April 2002 (s 2 (1))
remainder taken to have commenced 1 March 1999 (s 2 (2))

Endnotes

3 Legislation history

Duties (Personal Relationship Agreements) Amendment Act 2002 A2002-14

notified LR 23 May 2002
s 1, s 2 commenced 23 May 2002 (LA s 75)
remainder commenced 24 May 2002 (s 2)

Duties (Insurance Exemptions) Amendment Act 2002 A2002-20

notified LR 13 June 2002
s 1, s 2 commenced 13 June 2002 (LA s 75)
remainder commenced 1 July 2002 (s 2 and see [CN2002-6](#))

Duties Amendment Act 2003 A2003-1

notified LR 3 March 2003
s 1, s 2 commenced 3 March 2003 (LA s 75 (1))
remainder commenced 4 March 2003 (s 2)

Revenue Legislation Amendment Act 2003 (No 2) A2003-29 pt 2

notified LR 30 June 2003
s 1, s 2 commenced 30 June 2003 (LA s 75 (1))
pt 2 commenced 1 July 2003 (s 2)

Statute Law Amendment Act 2003 A2003-41 sch 3 pt 3.8

notified LR 11 September 2003
s 1, s 2 commenced 11 September 2003 (LA s 75 (1))
sch 3 pt 3.8 commenced 9 October 2003 (s 2 (1))

Sexuality Discrimination Legislation Amendment Act 2004 A2004-2 sch 1 pt 1.6

notified LR 18 February 2004
s 1, s 2 commenced 18 February 2004 (LA s 75 (1))
sch 1 pt 1.6 commenced 22 March 2004 (s 2 and [CN2004-4](#))

Construction Occupations Legislation Amendment Act 2004 A2004-13 sch 2 pt 2.8

notified LR 26 March 2004
s 1, s 2 commenced 26 March 2004 (LA s 75 (1))
sch 2 pt 2.8 commenced 1 September 2004 (s 2 and see [Construction Occupations \(Licensing\) Act 2004 A2004-12, s 2 and CN2004-8](#))

**Criminal Code (Theft, Fraud, Bribery and Related Offences)
Amendment Act 2004 A2004-15 sch 2 pt 2.29**

notified LR 26 March 2004
s 1, s 2 commenced 26 March 2004 (LA s 75 (1))
sch 2 pt 2.29 commenced 9 April 2004 (s 2 (1))

Statute Law Amendment Act 2005 A2005-20 sch 3 pt 3.18

notified LR 12 May 2005
s 1, s 2 taken to have commenced 8 March 2005 (LA s 75 (2))
sch 3 pt 3.18 commenced 2 June 2005 (s 2 (1))

Revenue Legislation Amendment Act 2005 A2005-29 pt 2

notified LR 28 June 2005
s 1, s 2 commenced 28 June 2005 (LA s 75 (1))
pt 2 commenced 1 July 2005 (s 2 (1))

Criminal Code Harmonisation Act 2005 A2005-54 sch 1 pt 1.18

notified LR 27 October 2005
s 1, s 2 commenced 27 October 2005 (LA s 75 (1))
sch 1 pt 1.18 commenced 24 November 2005 (s 2)

Duties Amendment Act 2006 A2006-13

notified LR 6 April 2006
s 1, s 2 commenced 6 April 2006 (LA s 75 (1))
remainder commenced 1 July 2006 (s 2)

Revenue Legislation Amendment Act 2006 A2006-19 pt 2

notified LR 17 May 2006
s 1, s 2 commenced 17 May 2006 (LA s 75 (1))
pt 2 commenced 18 May 2006 (s 2 (3))

Civil Unions Act 2006 A2006-22 sch 1 pt 1.12

notified LR 19 May 2006
s 1, s 2 commenced 19 May 2006 (LA s 75 (1))
sch 1 pt 1.12 never commenced

Note Act repealed by disallowance 14 June 2006 (see Cwlth Gaz 2006 No S93)

Revenue Legislation Amendment Act 2006 (No 2) A2006-32 pt 2

notified LR 30 August 2006
s 1, s 2 commenced 30 August 2006 (LA s 75 (1))
pt 2 commenced 31 August 2006 (s 2)

Endnotes

3 Legislation history

Revenue Legislation Amendment Act 2006 (No 3) A2006-37 pt 2

notified LR 26 September 2006

s 1, s 2 commenced 26 September 2006 (LA s 75 (1))

pt 2 commenced 27 September 2006 (s 2)

Statute Law Amendment Act 2006 A2006-42 sch 3 pt 3.10

notified LR 26 October 2006

s 1, s 2 taken to have commenced 12 November 2005 (LA s 75 (2))

sch 3 pt 3.10 commenced 16 November 2006 (s 2 (1))

Duties Amendment Act 2006 (No 2) A2006-45

notified LR 28 November 2006

s 1, s 2 commenced 28 November 2006 (LA s 75 (1))

remainder commenced 29 November 2006 (s 2)

Statute Law Amendment Act 2007 A2007-3 sch 3 pt 3.33

notified LR 22 March 2007

s 1, s 2 taken to have commenced 1 July 2006 (LA s 75 (2))

sch 3 pt 3.33 commenced 12 April 2007 (s 2 (1))

Revenue Legislation Amendment Act 2007 A2007-21 pt 2

notified LR 19 June 2007

s 1, s 2 commenced 19 June 2007 (LA s 75 (1))

pt 2 commenced 20 June 2007 (s 2)

**Planning and Development (Consequential Amendments) Act 2007
A2007-25 sch 1 pt 1.9**

notified LR 13 September 2007

s 1, s 2 commenced 13 September 2007 (LA s 75 (1))

sch 1 pt 1.9 commenced 31 March 2008 (s 2 and see [Planning and Development Act 2007 A2007-24](#), s 2 and [CN2008-1](#))

Duties Amendment Act 2007 A2007-38

notified LR 4 December 2007

s 1, s 2 commenced 4 December 2007 (LA s 75 (1))

remainder commenced 5 December 2007 (s 2)

Civil Partnerships Act 2008 A2008-14 sch 1 pt 1.10

notified LR 15 May 2008

s 1, s 2 commenced 15 May 2008 (LA s 75 (1))

sch 1 pt 1.10 commenced 19 May 2008 (s 2 and [CN2008-8](#))

Duties Amendment Act 2008 A2008-17

notified LR 30 June 2008
s 1, s 2 commenced 30 June 2008 (LA s 75 (1))
s 4 commenced 1 July 2008 (s 2 (2))
remainder commenced 30 June 2008 (s 2 (1))

Statute Law Amendment Act 2008 A2008-28 sch 3 pt 3.23

notified LR 12 August 2008
s 1, s 2 commenced 12 August 2008 (LA s 75 (1))
sch 3 pt 3.23 commenced 26 August 2008 (s 2)

Duties (Landholders) Amendment Act 2008 A2008-31

notified LR 18 August 2008
s 1, s 2 commenced 18 August 2008 (LA s 75 (1))
remainder commenced 1 September 2008 (s 2 and [CN2008-12](#))

Duties Amendment Act 2008 (No 2) A2008-34

notified LR 2 September 2008
s 1, s 2 commenced 2 September 2008 (LA s 75 (1))
remainder commenced 3 September 2008 (s 2)

ACT Civil and Administrative Tribunal Legislation Amendment Act 2008 (No 2) A2008-37 sch 1 pt 1.32

notified LR 4 September 2008
s 1, s 2 commenced 4 September 2008 (LA s 75 (1))
sch 1 pt 1.32 commenced 2 February 2009 (s 2 (1) and see [ACT Civil and Administrative Tribunal Act 2008 A2008-35](#), s 2 (1) and [CN2009-2](#))

as modified by

Duties (Transitional Provisions) Regulation 2008 SL2008-38 s 3

notified LR 11 September 2008
s 1, s 2 commenced 11 September 2008 (LA s 75 (1))
s 3 commenced 12 September 2008 (s 2)

as amended by

Revenue Legislation Amendment Act 2009 A2009-4 pt 2

notified LR 4 March 2009
s 1, s 2 commenced 4 March 2009 (LA s 75 (1))
pt 2 commenced 5 March 2009 (s 2)

Endnotes

3 Legislation history

Duties Amendment Act 2009 A2009-15

notified LR 29 June 2009
s 1, s 2 commenced 29 June 2009 (LA s 75 (1))
remainder commenced 1 July 2009 (s 2)

Road Transport (Third-Party Insurance) Amendment Act 2009 A2009-16 sch 3 pt 3.1

notified LR 30 June 2009
s 1, s 2 commenced 30 June 2009 (LA s 75 (1))
sch 3 pt 3.1 commenced 5 July 2009 (s 2)

Statute Law Amendment Act 2009 A2009-20 sch 3 pt 3.24

notified LR 1 September 2009
s 1, s 2 commenced 1 September 2009 (LA s 75 (1))
sch 3 pt 3.24 commenced 22 September 2009 (s 2)

Duties Amendment Act 2009 (No 2) A2009-45

notified LR 24 November 2009
s 1, s 2 commenced 24 November 2009 (LA s 75 (1))
s 19, s 20 commenced 16 March 2010 (s 2 (2) and [CN2010-3](#))
remainder commenced 25 November 2009 (s 2 (1))

Statute Law Amendment Act 2009 (No 2) A2009-49 sch 3 pt 3.22

notified LR 26 November 2009
s 1, s 2 commenced 26 November 2009 (LA s 75 (1))
sch 3 pt 3.22 commenced 17 December 2009 (s 2)

Statute Law Amendment Act 2010 A2010-18 sch 1 pt 1.5

notified LR 13 May 2010
s 1, s 2 commenced 13 May 2010 (LA s 75 (1))
sch 1 pt 1.5 commenced 3 June 2010 (s 2)

Duties Amendment Act 2010 A2010-19

notified LR 30 June 2010
s 1, s 2 commenced 30 June 2010 (LA s 75 (1))
remainder commenced 1 July 2010 (s 2)

Revenue Legislation Amendment Act 2010 (No 2) A2010-20 pt 2

notified LR 6 July 2010
s 1, s 2 commenced 6 July 2010 (LA s 75 (1))
pt 2 commenced 7 July 2010 (s 2)

Statute Law Amendment Act 2011 A2011-3 sch 3 pt 3.15

notified LR 22 February 2011

s 1, s 2 commenced 22 February 2011 (LA s 75 (1))

sch 3 pt 3.15 commenced 1 March 2011 (s 2)

Duties Amendment Act 2012 A2012-19

notified LR 17 May 2012

s 1, s 2 commenced 17 May 2012 (LA s 75 (1))

remainder commenced 18 May 2012 (s 2)

Statute Law Amendment Act 2012 A2012-21 sch 3 pt 3.13

notified LR 22 May 2012

s 1, s 2 commenced 22 May 2012 (LA s 75 (1))

sch 3 pt 3.13 commenced 5 June 2012 (s 2 (1))

Duties (Landholders) Amendment Act 2012 A2012-35

notified LR 18 June 2012

s 1, s 2 commenced 18 June 2012 (LA s 75 (1))

remainder commenced 1 July 2012 (s 2)

Duties Amendment Act 2012 (No 2) A2012-36

notified LR 18 June 2012

s 1, s 2 commenced 18 June 2012 (LA s 75 (1))

remainder commenced 19 June 2012 (s 2)

Civil Unions Act 2012 A2012-40 sch 3 pt 3.12

notified LR 4 September 2012

s 1, s 2 commenced 4 September 2012 (LA s 75 (1))

sch 3 pt 3.12 commenced 11 September 2012 (s 2)

Statute Law Amendment Act 2013 A2013-19 sch 3 pt 3.14

notified LR 24 May 2013

s 1, s 2 commenced 24 May 2013 (LA s 75 (1))

sch 3 pt 3.14 commenced 14 June 2013 (s 2)

Duties (Duty Deferral) Amendment Act 2013 A2013-35

notified LR 24 September 2013

s 1, s 2 taken to have commenced 1 September 2013 (LA s 75 (2))

remainder taken to have commenced 1 September 2013 (s 2)

Endnotes

3 Legislation history

Marriage Equality (Same Sex) Act 2013 A2013-39 sch 2 pt 2.12

notified LR 4 November 2013

s 1, s 2 commenced 4 November 2013 (LA s 75 (1))

sch 2 pt 2.12 commenced 7 November 2013 (s 2 and [CN2013-11](#))

Note The High Court held this Act to be of no effect (see *Commonwealth v Australian Capital Territory* [2013] HCA 55)

Duties (Commercial Leases) Amendment Act 2014 A2014-12

notified LR 15 April 2014

s 1, s 2 commenced 15 April 2014 (LA s 75 (1))

remainder commenced 29 April 2014 (s 2)

Statute Law Amendment Act 2014 (No 2) A2014-44 sch 3 pt 3.2

notified LR 5 November 2014

s 1, s 2 commenced 5 November 2014 (LA s 75 (1))

sch 3 pt 3.2 commenced 19 November 2014 (s 2)

Statute Law Amendment Act 2015 A2015-15 sch 3 pt 3.4

notified LR 27 May 2015

s 1, s 2 commenced 27 May 2015 (LA s 75 (1))

sch 3 pt 3.4 commenced 10 June 2015 (s 2)

Planning and Development (University of Canberra and Other Leases) Legislation Amendment Act 2015 A2015-19 pt 6

notified LR 11 June 2015

s 1, s 2 commenced 11 June 2015 (LA s 75 (1))

pt 6 commenced 1 July 2015 (s 2 and [CN2015-9](#))

Revenue (Charitable Organisations) Legislation Amendment Act 2015 A2015-48 pt 2

notified LR 24 November 2015

s 1, s 2 commenced 24 November 2015 (LA s 75 (1))

pt 2 commenced 25 November 2015 (s 2)

Revenue Legislation Amendment Act 2015 A2015-49 pt 2

notified LR 24 November 2015

s 1, s 2 commenced 24 November 2015 (LA s 75 (1))

pt 2 commenced 25 November 2015 (s 2)

Red Tape Reduction Legislation Amendment Act 2016 A2016-18 sch 3 pt 3.20

notified LR 13 April 2016
s 1, s 2 commenced 13 April 2016 (LA s 75 (1))
sch 3 pt 3.20 commenced 27 April 2016 (s 2)

Revenue Legislation Amendment Act 2016 A2016-47 pt 2

notified LR 22 August 2016
s 1, s 2 commenced 22 August 2016 (LA s 75 (1))
pt 2 commenced 1 September 2016 (s 2)

Revenue Legislation Amendment Act 2017 A2017-1 sch 1 pt 1.2

notified LR 22 February 2017
s 1, s 2 commenced 22 February 2017 (LA s 75 (1))
sch 1 pt 1.2 commenced 18 September 2017 (s 2 (1) and [CN2017-5](#))

Revenue Legislation Amendment Act 2017 (No 2) A2017-11 pt 2

notified LR 16 May 2017
s 1, s 2 commenced 16 May 2017 (LA s 75 (1))
pt 2 commenced 1 July 2017 (s 2)

Revenue Legislation Amendment Act 2018 A2018-2 sch 1 pt 1.2

notified LR 28 February 2018
s 1, s 2 commenced 28 February 2018 (LA s 75 (1))
sch 1 pt 1.2 commenced 1 March 2018 (s 2)

Revenue Legislation Amendment Act 2019 A2019-7 sch 1 pt 1.2

notified LR 27 March 2019
s 1, s 2 commenced 27 March 2019 (LA s 75 (1))
sch 1 pt 1.2 commenced 28 March 2019 (s 2 (1))

Revenue Legislation Amendment Act 2019 (No 2) A2019-46 pt 2

notified LR 9 December 2019
s 1, s 2 commenced 9 December 2019 (LA s 75 (1))
pt 2 commenced 16 December 2019 (s 2 (2) and [CN2019-21](#))

Revenue Legislation Amendment Act 2021 A2021-10 sch 1 pt 1.1

notified LR 19 May 2021
s 1, s 2 commenced 19 May 2021 (LA s 75 (1))
sch 1 pt 1.1 commenced 20 May 2021 (s 2 (1))

Endnotes

3 Legislation history

Statute Law Amendment Act 2021 A2021-12 sch 3 pt 3.11

notified LR 9 June 2021

s 1, s 2 commenced 9 June 2021 (LA s 75 (1))

sch 3 pt 3.11 commenced 23 June 2021 (s 2 (1))

4 Amendment history

Name of Act

s 1 sub [A2000-46](#) s 4

Commencement

s 2 om [A2000-46](#) s 5

Dictionary

s 2A ins [A2000-34](#) s 4

Notes

s 2B ins [A2000-34](#) s 4

Offences against Act—application of Criminal Code etc

s 2C ins [A2005-54](#) amdt 1.98

Territory not liable for payment of duty

s 4

- defs reloc to dict [A2000-34](#) s 5
- om [A2000-34](#) s 5
- ins [A2001-55](#) s 4
- am [A2006-42](#) amdt 3.55
- sub [A2009-45](#) s 4
- def **Australian Stock Exchange** om [A2000-34](#) s 5
- def **broker** om [A2000-34](#) s 5
- def **chess** om [A2000-34](#) s 5
- def **CUFS** om [A2000-34](#) s 5
- def **futures broker** om [A2000-34](#) s 5
- def **futures contract** om [A2000-34](#) s 5
- def **general insurer** reloc to dict [A2000-34](#) s 5
- def **identification code** om [A2000-34](#) s 5
- def **index trust** om [A2000-34](#) s 5
- def **instalment warrant** om [A2000-34](#) s 5
- def **IR** om [A2000-34](#) s 5
- def **marketable securities** om [A2000-34](#) s 5
- def **Motor Traffic Act** om [A1999-79](#) sch 3
- def **private company** om [A2000-34](#) s 5
- def **proper SCH transfer** om [A2000-34](#) s 5
- def **recognised stock exchange** om [A2000-34](#) s 5
- def **registered independent options trader** om [A2000-34](#) s 5
- def **registered scheme** reloc to dict [A2000-34](#) s 5
- def **relevant interest** om [A2000-34](#) s 5
- def **relevant SCH participant** om [A2000-34](#) s 5
- def **SCH** om [A2000-34](#) s 5
- def **SCH business rules** om [A2000-34](#) s 5
- def **SCH participant** om [A2000-34](#) s 5

Endnotes

4 Amendment history

def **SCH-regulated transfer** om [A2000-34](#) s 5
def **SEATS** om [A2000-34](#) s 5
def **transfer document** om [A2000-34](#) s 5
def **transfer identifier for an SCH-regulated transfer**
om [A2000-34](#) s 5
def **transfer value of marketable securities** om [A2000-34](#)
s 5
def **warrant** om [A2000-34](#) s 5
def **warrant-issuer** om [A2000-34](#) s 5

Payment of duty equivalents by territory departments

s 4A ins [A2001-55](#) s 4
am [A2006-42](#) amdt 3.55; [A2008-31](#) amdt 1.1
om [A2009-45](#) s 5

Duty a debt payable to Territory

s 5 am [A2017-1](#) amdt 1.99

Introduction and overview

pt 2.1 hdg (prev ch 2 pt 1 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)

Definitions— ch 2

s 6 am [A2001-40](#) s 4
def **cancelled** ins [A2017-1](#) amdt 1.2
def **commercial lease** ins [A2014-12](#) s 4
def **commercial lease with premium** ins [A2014-12](#) s 4
def **commercial purposes** ins [A2014-12](#) s 4
def **market rent** ins [A2014-12](#) s 4
def **premium** ins [A2014-12](#) s 4
def **primary production** ins [A2014-12](#) s 4
def **rent reserved** ins [A2014-12](#) s 4
def **transfer** exp 30 June 2010 (s 75A)

Meaning of commercial lease with premium—ch 2

s 6A ins [A2014-12](#) s 5

Imposition of duty on certain transactions concerning dutiable property

s 7 am [A2001-55](#) s 5, s 6; [A2006-45](#) s 4; [A2008-31](#) amdt 1.2;
[A2014-12](#) s 6; [A2015-19](#) s 17, s 18; pars renum R64 LA;
[A2017-1](#) amdt 1.3

Imposition of duty on dutiable transactions that are not transfers

s 8 am [A2001-55](#) s 7; table renum R11 LA; [A2006-45](#) ss 5-9;
[A2007-38](#) s 4; [A2014-12](#) s 7; [A2015-19](#) s 19, s 20;
[A2017-1](#) amdt 1.4, amdt 1.5, amdt 1.99

Dutiable property

s 10 am [A2000-34](#) s 6; [A2003-1](#) s 4; [A2006-13](#) s 4, s 6; pars renum R18 LA (see also [A2006-13](#) s 5); [A2006-45](#) ss 10-12; pars renum R22 LA; [A2007-38](#) s 5, s 6; ss, pars renum R27 LA; [A2008-31](#) amdt 1.3, amdt 1.39
(1) (h), (i), (m) (i), (iii), (2) exp 30 June 2010 (s 75A)
ss, pars renum R45 LA
am [A2012-36](#) s 4; [A2013-19](#) amdt 3.87; [A2014-12](#) ss 8-11; ss ,pars renum R59 LA; [A2015-19](#) s 21, s 22; pars renum R64 LA; [A2019-7](#) amdt 1.4; [A2021-10](#) amdt 1.1

When does a liability for duty arise?

s 11 sub [A2017-1](#) amdt 1.6
am [A2018-2](#) amdt 1.2

Who is liable to pay the duty?

s 12 am [A2017-1](#) amdt 1.99

Liability of joint tenants

s 13 am [A2017-1](#) amdt 1.99

Necessity for written instrument or written statement

s 14 am [A2000-34](#) s 7; [A2001-44](#) amdt 1.1225, amdt 1.1226; [A2021-12](#) amdt 3.23

Lodging written instrument etc with commissioner

s 15 am [A2000-34](#) s 8
sub [A2006-37](#) s 4
am [A2017-1](#) amdt 1.7; [A2021-12](#) amdt 3.24

When does duty become payable?

s 16 am [A2000-34](#) s 9;
sub [A2017-1](#) amdt 1.8
am [A2018-2](#) amdt 1.3, amdt 1.4; [A2021-10](#) amdt 1.2, amdt 1.3; table items renum R73 LA

Payment of duty—'off the plan' purchase agreements

s 16A ins [A2000-46](#) s 7
am [A2004-13](#) amdt 2.21; [A2007-29](#) s 4, s 5; [A2015-49](#) s 4, s 5; [A2016-47](#) ss 5-7
om [A2017-1](#) amdt 1.8

Declaration of affordable house and land packages

s 16B ins [A2007-29](#) s 6
om [A2016-47](#) s 8

Endnotes

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No double duty

s 17 am [A2002-14](#) s 4; [A2006-22](#) amdt 1.57, amdt 1.58 ([A2006-22](#) rep before commenced by disallowance (see Cwlth Gaz 2006 No S93)); [A2007-38](#) s 7; ss renum R27 LA; [A2009-45](#) s 6; [A2014-12](#) s 12; ss renum R59 LA; [A2017-1](#) amdt 1.9, amdt 1.10; amdt 1.99; ss renum R69 LA

Rate of duty

s 18 am [A2017-1](#) amdt 1.11, amdt 1.12

Concessions and exemptions from duty

s 19 om [A2017-1](#) amdt 1.13

Dutiable value

pt 2.2 hdg (prev ch 2 pt 2 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)

What is the *dutiable value* of dutiable property?

s 20 am [A2001-55](#) amdt 1.5; [A2003-1](#) s 5; [A2006-13](#) s 7; ss renum R18 LA; [A2006-45](#) s 13; [A2007-29](#) s 7, s 8; ss renum R26 LA; [A2007-38](#) s 8; ss renum R27 LA; [A2012-19](#) s 4, s 5; pars renum R50 LA; [A2014-12](#) s 13, s 14; ss, pars renum R59 LA; [A2016-47](#) ss 9-11; ss renum R67 LA

What is the consideration for the transfer of dutiable property?

s 21 am [A2006-13](#) s 8; ss renum R18 LA; [A2008-31](#) amdt 1.40; [A2015-19](#) s 23

What is the *unencumbered value* of dutiable property?

s 22 am [A2001-55](#) s 8, s 9; [A2003-1](#) s 6; ss renum R8 LA (see [A2003-1](#) s 7); [A2006-13](#) s 9; ss renum R18 LA

Aggregation of dutiable transactions

s 24 am [A2001-17](#) amdt 2.8; [A2005-54](#) amdt 1.99 (8) exp 30 June 2010 (s 75A)
am [A2017-1](#) amdt 1.14, amdt 1.15

Apportionment—dutiable property and other property

s 26 am [A2017-1](#) amdts 1.16-1.18

Apportionment—business assets in this and other jurisdictions

s 27 am [A2001-55](#) amdt 1.5
om [A2006-13](#) s 10

Partitions

s 29 am [A2017-1](#) amdt 1.19, amdt 1.99; ss renum R69 LA

Rates of duty

pt 2.3 hdg (prev ch 2 pt 3 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)

General rate

s 31 am [A2017-1](#) amdt 1.98

Shares, units and interests marketable securities

s 32 am [A2000-34](#) s 10; [A2006-45](#) s 14; [A2008-31](#) amdt 1.39
exp 30 June 2010 (s 75A)

Certain business assets

s 33 am [A2000-46](#) s 8; [A2001-55](#) amdt 1.5; [A2006-13](#) s 11, s 12;
[A2017-1](#) amdt 1.20, amdt 1.98

Application of division

s 34 om [A2000-34](#) s 11

SCH participant liable to pay duty

s 35 om [A2000-34](#) s 11

Record of SCH-regulated transfers

s 36 om [A2000-34](#) s 11

Particulars to be included by relevant SCH participant in transfer document

s 37 om [A2000-34](#) s 11

Relevant SCH participant's identification code equivalent to stamping

s 38 om [A2000-34](#) s 11

Returns to be lodged and duty paid

s 39 om [A2000-34](#) s 11

Off-market transfers of marketable securities

ch 2 pt 4 hdg om [A2000-34](#) s 11

The securities clearing house

ch 2 pt 4 div 2 hdg om [A2000-34](#) s 11

Registration as the securities clearing house

s 40 om [A2000-34](#) s 11

Monthly return

s 41 om [A2000-34](#) s 11

Returns to be kept by the SCH

s 42 om [A2000-34](#) s 11

Disclosure to the SCH of information

s 43 om [A2000-34](#) s 11

London Stock Exchange

ch 2 pt 4 div 3 hdg om [A2000-34](#) s 11

Application of division 3

s 44 om [A2000-34](#) s 11

Payment of duty

s 45 om [A2000-34](#) s 11

Payment by periodic return

ch 2 pt 4 div 4 hdg om [A2000-34](#) s 11

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Application for approval to pay duty by periodic return

s 46 om [A2000-34](#) s 11

Miscellaneous

ch 2 pt 4 div 5 hdg om [A2000-34](#) s 11

Reduction of duty—payment in non-Australian jurisdiction

s 47 om [A2000-34](#) s 11

Certain transfers not chargeable with duty

s 48 om [A2000-34](#) s 11

Special provisions

pt 2.4 hdg (prev ch 2 pt 5 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)

Interim payment of duty

s 49 om [A2017-1](#) amdt 1.21

Cancelled agreements

s 50 am [A2009-45](#) s 7, s 8
sub [A2017-1](#) amdt 1.22

Cancelled transfer of dutiable property

s 50A ins [A2009-45](#) s 9
am [A2017-1](#) amdts 1.23-1.25

Grant of certain Crown leases on surrender of development leases

s 51 am [A2009-49](#) amdt 3.47; [A2017-1](#) amdt 1.26, amdt 1.98;
[A2019-7](#) amdt 1.5

Refund if Crown lease surrendered

s 52 sub [A2007-25](#) amdt 1.36
am [A2008-28](#) amdt 3.78; [A2015-19](#) s 24

Transfers arising from mortgages of land

s 53 am [A2017-1](#) amdt 1.27, amdt 1.98

Exemptions

pt 2.5 hdg (prev ch 2 pt 6 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
sub [A2017-1](#) amdt 1.28

Trusts

div 2.5.1 hdg (prev ch 2 pt 6 div 1 hdg) renum R1 LA (see [A2001-55](#)
amdt 1.6)

Change in trustees

s 54 am [A2000-46](#) s 9; [A2001-40](#) s 5, s 6; [A2006-32](#) s 4;
[A2017-1](#) amdts 1.29-1.32

Transfer to custodian of managed investment scheme

s 55 am [A2000-46](#) s 10
sub [A2017-1](#) amdt 1.33

Transfers in relation to managed investment schemes

s 55A ins [A2000-46](#) s 11
am [A2017-1](#) amdt 1.34

Transfers in relation to registered schemes

s 55B ins [A2000-46](#) s 11
am [A2017-1](#) amdt 1.35, amdt 1.36

Property vested in apparent purchaser

s 56 am [A2017-1](#) amdt 1.37

Transfers back from nominee

s 57 am [A2006-45](#) s 15, s 16
(3) def **dutiable property** exp 30 June 2010 (s 75A)
am [A2017-1](#) amdt 1.38, amdt 1.39

Property passing to beneficiaries

s 58 sub [A2017-1](#) amdt 1.40

Establishment of a trust relating to unidentified property and non-dutiable property

s 59 am [A2000-30](#) s 4; ss renum R4 LA
exp 30 June 2008 (s 72B)

Declaration of trust relating to managed investment scheme

s 60 hdg sub [A2008-17](#) s 4
s 60 (1) exp 30 June 2008 (s 72B)
sub [A2017-1](#) amdt 1.41

Nomineeing transactions—unquoted marketable securities

s 60A ins [A2000-46](#) s 12
exp 30 June 2010 (s 75A)

Superannuation

div 2.5.2 hdg (prev ch 2 pt 6 div 2 hdg) renum R1 LA (see [A2001-55](#)
amdt 1.6)

Instruments relating to superannuation

s 61 exp 30 June 2008 (s 72B)

Transfer of property from one superannuation fund to another

s 62 am [A2000-30](#) s 5; ss renum R4 LA; [A2013-19](#) amdt 3.88;
[A2015-48](#) s 4; [A2016-18](#) amdt 3.90, amdt 3.91;
[A2017-1](#) amdt 1.42, amdt 1.43; ss renum R69 LA

Endnotes

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Transfers to trustees or custodians of superannuation funds or trusts

s 63 hdg sub [A2003-1](#) s 8
s 63 am [A2000-30](#) s 6; [A2003-1](#) ss 9-11; ss renum R8 LA (see
[A2003-1](#) s 12); [A2006-45](#) s 17; ss renum R22 LA; [A2008-31](#)
amdt 1.39
(3) exp 30 June 2010 (s 75A)
ss renum R45 LA
am [A2013-19](#) amdt 3.89; [A2015-48](#) s 5; [A2017-1](#) amdt 1.44;
ss renum R69 LA

Miscellaneous

div 2.5.3 hdg (prev ch 2 pt 6 div 3 hdg) renum R1 LA (see [A2001-55](#)
amdt 1.6)

Transfer of land to certain authorities and other bodies

s 64 am [A2007-21](#) s 4; [A2013-19](#) amdt 3.90; [A2015-48](#) s 6
om [A2017-1](#) amdt 1.45

Transfer of land under Fair Work (Registered Organisations) Act 2009 (Cwth)

s 65 sub [A2005-20](#) amdt 3.142; [A2009-49](#) amdt 3.48;
[A2017-1](#) amdt 1.45

Conveyances to prescribed people

s 66 sub [A2017-1](#) amdt 1.45

Conversion of property to unit title

s 67 am [A2017-1](#) amdt 1.46

Surrender and regrant of Crown lease

s 68 sub [A2000-46](#) s 13
am [A2015-19](#) s 25; [A2017-1](#) amdt 1.47-1.49

Regrant of lease with additional land

s 68A ins [A2000-46](#) s 13
am [A2003-1](#) s 13; [A2015-19](#) s 26; [A2017-1](#) amdt 1.98

Deceased estates

s 69 am [A2015-49](#) s 6
om [A2017-1](#) amdt 1.50

Certain transfers of marketable securities

s 70 am [A2005-20](#) amdt 3.143; [A2009-49](#) amdt 3.49
exp 30 June 2010 (s 75A)

Corporate reconstructions—concessional duty for dutiable transactions

s 70A ins [A2003-29](#) s 4
am [A2006-42](#) amdt 3.55
om [A2015-49](#) s 7

Bankruptcy or insolvency

s 71 am [A2017-1](#) amdt 1.51

Transfer to partner of interest in principal place of residence

s 72 hdg sub [A2002-14](#) s 5
s 72 am [A2002-14](#) s 6, s 7
sub [A2004-2](#) amdt 1.17
am [A2006-22](#) amdt 1.46 ([A2006-22](#) rep before commenced by disallowance (see Cwlth Gaz 2006 No S93)); [A2007-3](#) amdt 3.175; [A2017-1](#) amdt 1.52

Reduction of duty—payment in non-Australian jurisdiction

s 72A ins [A2000-34](#) s 12
exp 30 June 2010 (s 75A)

Expiry—duty on certain instruments

pt 2.5A hdg ins [A2008-17](#) s 5
exp 30 June 2008 (s 72B)

Expiry—provisions relating to duty on certain instruments

s 72B ins [A2008-17](#) s 5
exp 30 June 2008 (s 72B)

Exemptions

pt 2.6 hdg (prev ch 2 pt 7 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
om [A2017-1](#) amdt 1.53

Transfers to State, another Territory or prescribed authority

s 73 om [A2017-1](#) amdt 1.54

Transfers etc to entities for community housing

s 73A ins [A2007-29](#) s 9
am [A2013-19](#) amdt 3.91; [A2017-1](#) amdt 1.55

Transfers etc to special disability trusts

s 73B ins [A2010-20](#) s 4
am [A2017-1](#) amdt 1.56; [A2021-10](#) amdt 1.4

Transfers etc—long-term leases for residential purposes

s 73D ins [A2009-15](#) s 4
om [A2014-12](#) s 15

Transfers relating to mortgages

s 74 am [A2000-46](#) s 14; [A2017-1](#) amdt 1.57

Financial and other agreements

s 74A ins [A2002-14](#) s 8
am [A2006-22](#) amdt 1.57, amdt 1.58 ([A2006-22](#) rep before commenced by disallowance (see Cwlth Gaz 2006 No S93)); [A2009-45](#) s 10; pars renum R41 LA; [A2017-1](#) amdt 1.58

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Transfers relating to certain personal relationships

s 74B ins [A2002-14](#) s 8
am [A2004-2](#) amdt 1.18, amdt 1.19; [A2006-22](#) amdt 1.47, amdt 1.48, amdt 1.57, amdt 1.58 ([A2006-22](#) rep before commenced by disallowance (see Cwlth Gaz 2006 No S93)); [A2007-3](#) amdt 3.175; [A2008-14](#) amdt 1.29; [A2009-45](#) ss 11-14; ss renum R41 LA; [A2012-40](#) amdt 3.45; [A2013-19](#) amdt 3.92; [A2013-39](#) amdt 2.25 ([A2013-39](#) never effective (see *Commonwealth v Australian Capital Territory* [2013] HCA 55)); [A2016-18](#) amdts 3.92-3.94
om [A2017-1](#) amdt 1.59

Marketable securities

s 75 am [A2000-34](#) s 13; [A2000-46](#) s 15; [A2001-40](#) s 7 (4), (4A), (4B) exp 30 June 2001 (s 75 (4B))
am [A2003-1](#) s 14; ss renum R8 LA (see [A2003-1](#) s 15); [A2006-45](#) s 18; [A2008-31](#) amdt 1.39; [A2009-15](#) s 5 exp 30 June 2010 (s 75A)

Deferred payment of duty

pt 2.6A hdg ins [A2007-29](#) s 10
sub [A2019-46](#) s 5

First home owner grant scheme and home buyer concession scheme

div 2.6A.1 hdg ins [A2019-46](#) s 6

Definitions—pt 2.6A

s 75AA ins [A2007-29](#) s 10
om [A2019-46](#) s 7
def **deferral arrangement** ins [A2007-29](#) s 10
om [A2019-46](#) s 7
def **eligible person** ins [A2007-29](#) s 10
am [A2013-35](#) s 4
om [A2019-46](#) s 7
def **eligible property** ins [A2007-29](#) s 10
om [A2019-46](#) s 7
def **home buyer concession scheme** ins [A2007-29](#) s 10
am [A2014-44](#) amdt 3.16
sub [A2019-7](#) amdt 1.6
om [A2019-46](#) s 7
def **residential lease** ins [A2007-29](#) s 10
om [A2013-19](#) amdt 3.93

Definitions—div 2.6A.1

- s 75 ins [A2019-46](#) s 8
 def **deferral arrangement** ins [A2019-46](#) s 8
 def **eligible person** ins [A2019-46](#) s 8
 def **eligible property** ins [A2019-46](#) s 8
 def **home buyer concession scheme** ins [A2019-46](#) s 8

Meaning of eligible property—div 2.6A.1

- s 75A ins [A2019-46](#) s 8

Application to defer payment of duty

- s 75AB ins [A2007-29](#) s 10
 am [A2017-1](#) amdt 1.60; [A2021-12](#) amdt 3.25

Approval to defer payment of duty

- s 75AC ins [A2007-29](#) s 10

Conditions of deferral arrangement

- s 75AD ins [A2007-29](#) s 10
 am [A2017-1](#) amdt 1.61; [A2019-46](#) s 9, s 10

Unpaid duty and interest a debt and charge on property

- s 75AE ins [A2007-29](#) s 10

Other duty deferral schemes

- div 2.6A.2 hdg ins [A2019-46](#) s 11

Definitions—div 2.6A.2

- s 75AF ins [A2019-46](#) s 11
 def **deferral arrangement** ins [A2019-46](#) s 11
 def **duty deferral scheme** ins [A2019-46](#) s 11
 def **eligible person** ins [A2019-46](#) s 11
 def **eligible transaction** ins [A2019-46](#) s 11

Duty deferral schemes—determination

- s 75AG ins [A2019-46](#) s 11

Duty deferral schemes—application to defer payment of duty

- s 75AH ins [A2019-46](#) s 11

Duty deferral schemes—approval to defer payment of duty

- s 75AI ins [A2019-46](#) s 11

Duty deferral schemes—conditions of deferral arrangement

- s 75AJ ins [A2019-46](#) s 11

Duty deferral schemes—unpaid duty and interest a debt and charge on property

- s 75AK ins [A2019-46](#) s 11

Expiry—provisions relating to unquoted marketable securities

- pt 2.7 hdg ins [A2006-45](#) s 19
 exp 30 June 2010 (s 75A)

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Expiry—provisions relating to unquoted marketable securities

s 75A ins [A2006-45](#) s 19
exp 30 June 2010 (s 75A)

Preliminary

pt 3.1 hdg (prev ch 3 pt 1 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)

Imposition of duty

s 77 am [A2017-1](#) amdt 1.62

Acquisition of interests in certain landholders

pt 3.2 hdg (prev ch 3 pt 2 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)

Preliminary

div 3.2.1 hdg (prev ch 3 pt 2 div 1 hdg) renum R1 LA (see [A2001-55](#)
amdt 1.6)
sub [A2008-31](#) s 4

Definitions—pt 3.2

s 78 sub [A2008-31](#) s 4
def **acquires** ins [A2008-31](#) s 4
def **associated person** ins [A2008-31](#) s 4
am [A2012-35](#) s 4
def **entity** ins [A2008-31](#) s 4
def **interest** ins [A2008-31](#) s 4
def **landholder** ins [A2008-31](#) s 4
def **landholding** ins [A2008-31](#) s 4
def **private corporation** om [A2008-31](#) s 4
def **relevant acquisition** ins [A2008-31](#) s 4
def **relevant period** ins [A2008-31](#) s 4
def **significant interest** ins [A2008-31](#) s 4

Landholding entities

div 3.2.2 hdg (prev ch 3 pt 2 div 2 hdg) renum R1 LA (see [A2001-55](#)
amdt 1.6)
sub [A2008-31](#) s 4

Meaning of entity—pt 3.2

s 78A ins [A2008-31](#) s 4
am [A2012-35](#) s 5, s 6; [A2013-19](#) amdt 3.94, amdt 3.95

Meaning of landholder—pt 3.2

s 79 sub [A2008-31](#) s 4

Meaning of landholding—pt 3.2

s 80 sub [A2008-31](#) s 4

Constructive ownership of landholdings and other property—linked entities

s 81 am [A2001-40](#) s 8
sub [A2008-31](#) s 4
am [A2012-35](#) s 7, s 8

Constructive ownership of landholdings and other property—discretionary trustss 82 sub [A2008-31](#) s 4**Interest and significant interest in landholders—pt 3.2**s 83 sub [A2008-31](#) s 4
am [A2012-35](#) s 9**Meaning of associated person—pt 3.2**s 83A ins [A2008-31](#) s 4**How person acquires an interest in a landholder—pt 3.2**s 84 am [A2000-46](#) s 16; [A2001-55](#) s 10
sub [A2008-31](#) s 4
am [A2009-15](#) s 6**Charging of duty**div 3.2.3 hdg (prev ch 3 pt 2 div 3 hdg) renum R1 LA (see [A2001-55](#)
amdt 1.6)**When does liability for duty arise?**s 85 am [A2017-1](#) amdt 1.99**What is a relevant acquisition?—pt 3.2**s 86 sub [A2008-31](#) s 5
am [A2012-35](#) s 10, s 11; ss renum R53 LA**Acquisition statements**s 87 am [A2001-44](#) amdt 1.1227, amdt 1.1228; [A2006-45](#) s 20;
ss renum R22 LA; [A2008-31](#) s 6, amdt 1.4;
[A2021-12](#) amdt 3.25**When must duty be paid?**s 88 am [A2014-44](#) amdt 3.16**Who is liable to pay duty?**s 89 am [A2017-1](#) amdt 1.98**How duty is payable on relevant acquisitions**s 90 hdg am R69 LA
s 90 am [A2008-31](#) s 7, amdt 1.5
(4) exp 30 June 2010 (s 75A)
ss renum R45 LA
am [A2017-1](#) amdt 1.98; [A2018-2](#) amdt 1.5**General and supplemental**div 3.2.4 hdg (prev ch 3 pt 2 div 4 hdg) renum R1 LA (see [A2001-55](#)
amdt 1.6)

Endnotes

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Ch 3 transactions—concessional duty

s 91 hdg sub [A2001-55](#) s 11
s 91 am [A2001-55](#) s 12, s 13; [A2002-14](#) s 9
(2) (h) exp 30 June 2010 (s 75A)
pars renum R45 LA
am [A2011-3](#) amdt 3.181; [A2015-48](#) s 7
om [A2017-1](#) amdt 1.63

Corporate reconstructions—concessional duty for relevant acquisitions

s 91A ins [A2003-29](#) s 5
am [A2006-42](#) amdt 3.55; [A2008-31](#) amdt 1.6
om [A2015-49](#) s 7

Maximisation of entitlements on distribution of property

s 92 am [A2008-31](#) amdts 1.7-1.9

Valuation of property

s 93 am [A2008-31](#) amdt 1.10; [A2017-1](#) amdt 1.64

Agreements for sale or conveyance of land

s 94 sub [A2008-31](#) amdt 1.11

Duty concession—acquisitions securing financial accommodation

s 95 am [A2008-31](#) amdt 1.12; [A2017-1](#) amdt 1.65, amdt 1.66;
ss renum R69 LA

Registration of unit trust schemes

pt 3.2A hdg ins [A2008-31](#) s 8
om [A2012-35](#) s 12

Definitions—pt 3.2A

s 95A ins [A2008-31](#) s 8
om [A2012-35](#) s 12
def *disqualifying circumstance* ins [A2008-31](#) s 8
om [A2012-35](#) s 12
def *registered* ins [A2008-31](#) s 8
om [A2012-35](#) s 12
def *responsible entity* ins [A2008-31](#) s 8
om [A2012-35](#) s 12

Applications for registration

s 95B ins [A2008-31](#) s 8
om [A2012-35](#) s 12

Registration of imminent public unit trust schemes

s 95C ins [A2008-31](#) s 8
om [A2012-35](#) s 12

Registration of wholesale unit trust schemes

s 95D ins [A2008-31](#) s 8
am [A2012-21](#) amdt 3.52, amdt 3.53
om [A2012-35](#) s 12

Registration of imminent wholesale unit trust schemes

s 95E ins [A2008-31](#) s 8
om [A2012-35](#) s 12

Duration of registration

s 95F ins [A2008-31](#) s 8
om [A2012-35](#) s 12

Register of wholesale unit trust schemes

s 95G ins [A2008-31](#) s 8
om [A2012-35](#) s 12

Reporting requirements for registered schemes

s 95H ins [A2008-31](#) s 8
om [A2012-35](#) s 12

Cancellation of registration

s 95I ins [A2008-31](#) s 8
om [A2012-35](#) s 12

Disqualifying circumstances for registered unit trust schemes

s 95J ins [A2008-31](#) s 8
om [A2012-35](#) s 12

Entitlements arising from capital reductions or alterations of rights

pt 3.3 hdg (prev ch 3 pt 3 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
exp 30 June 2010 (s 75A)

Interpretation—pt 3.3

s 96 exp 30 June 2010 (s 75A)
def **capital reduction** am [A2001-40](#) s 9
exp 30 June 2010 (s 75A)
def **company** sub [A2000-34](#) s 14
am [A2000-46](#) s 17
sub [A2001-40](#) s 10
am [A2008-31](#) s 9
exp 30 June 2010 (s 75A)
def **voting shares** sub [A2001-40](#) s 11
om [A2006-42](#) amdt 3.35
def **voting share** ins [A2006-42](#) amdt 3.35
exp 30 June 2010 (s 75A)

When does liability for duty arise?

s 97 exp 30 June 2010 (s 75A)

When must duty be paid?

s 98 exp 30 June 2010 (s 75A)

Who is liable to pay duty?

s 99 exp 30 June 2010 (s 75A)

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Entitlement to voting shares arising from capital reduction or rights alteration

s 100 am [A2001-44](#) amdt 1.1229; [A2001-55](#) s 14; [A2008-31](#) amdt 1.13
exp 30 June 2010 (s 75A)

What statement under s 100 must contain

s 101 hdg sub [A2001-44](#) amdt 1.1230
s 101 am [A2001-44](#) amdt 1.1230
exp 30 June 2010 (s 75A)

Assessment of duty

s 102 sub [A2000-34](#) s 15
exp 30 June 2010 (s 75A)

Acquisition of land use entitlements by allotment of shares or issue of units
pt 3.4 hdg (prev ch 3 pt 4 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)

When does liability for duty arise?

s 103 sub [A2006-45](#) s 21
am [A2008-31](#) s 10, amdt 1.14; [A2013-19](#) amdt 3.96,
amdt 3.97; [A2017-1](#) amdt 1.99

When must duty be paid?

s 104 am [A2014-44](#) amdt 3.16

Who is liable to pay duty?

s 105 am [A2017-1](#) amdt 1.98

Acquisition of land use entitlement

s 106 am [A2001-44](#) amdt 1.1231; [A2021-12](#) amdt 3.25

What statement under s 106 must contain

s 107 hdg sub [A2001-44](#) amdt 1.1232
s 107 am [A2001-44](#) amdt 1.1232

Assessment of duty

s 108 am [A2017-1](#) amdt 1.67

Disability exemption

s 109 am [A2000-34](#) s 16; [A2008-31](#) s 11, amdt 1.14
exp 30 June 2010 (s 75A)
ins [A2021-10](#) amdt 1.5

Allotment of shares by direction

pt 3.5 hdg (prev ch 3 pt 5 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
exp 30 June 2010 (s 75A)

When does a liability for duty arise?

s 110 exp 30 June 2010 (s 75A)

When must duty be paid?

s 111 exp 30 June 2010 (s 75A)

Who is liable to pay the duty?

s 112 exp 30 June 2010 (s 75A)

Acquisition of shares by allotment

s 113 exp 30 June 2010 (s 75A)

What allotment statement must contain

s 114 hdg sub [A2001-44](#) amdt 1.1233

s 114 am [A2001-44](#) amdt 1.1233
exp 30 June 2010 (s 75A)

Assessment of duty

s 115 exp 30 June 2010 (s 75A)

Voluntary transfers under Financial Sector (Transfer and Restructure) Act 1999 (Cwlth)

pt 3.6 hdg (prev ch 3 pt 6 hdg) ins [A2001-55](#) s 15
renum R1 LA (see [A2001-55](#) amdt 1.6)
sub [A2008-28](#) amdt 3.79
am [A2019-7](#) amdt 1.14

Definitions—pt 3.6

s 115A ins [A2001-55](#) s 15
def **asset** am [A2008-28](#) amdt 3.81; [A2019-7](#) amdt 1.15
def **business** am [A2008-28](#) amdt 3.81; [A2019-7](#) amdt 1.15
def **FS (BTGR) Act** ins [A2008-28](#) amdt 3.80
om [A2019-7](#) amdt 1.7
def **FS (TB) Act** om [A2008-28](#) amdt 3.80
def **FS (TR) Act** ins [A2019-7](#) amdt 1.8
def **receiving body** am [A2008-28](#) amdt 3.81; [A2019-7](#)
amdt 1.15
def **voluntary transfer** am [A2008-28](#) amdt 3.81; [A2019-7](#)
amdt 1.15

Declaration required if business transferred

s 115B ins [A2001-55](#) s 15
am [A2008-28](#) amdt 3.82; [A2008-31](#) amdt 1.15; [A2015-15](#)
amdt 3.23; [A2019-7](#) amdt 1.15; [A2021-12](#) amdt 3.25. amdt
3.26

When does liability for duty arise?

s 115C ins [A2001-55](#) s 15
am [A2017-1](#) amdt 1.99

When must duty be paid?

s 115D ins [A2001-55](#) s 15
am [A2014-44](#) amdt 3.16

Who is liable to pay duty?

s 115E ins [A2001-55](#) s 15
am [A2017-1](#) amdt 1.98

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Assessment of duty

s 115F ins [A2001-55](#) s 15
am [A2017-1](#) amdt 1.68

Exemptions from duty

s 115G ins [A2001-55](#) s 15
am [A2006-42](#) amdt 3.55

Exemptions—ch 3 transactions

pt 3.7 hdg ins [A2002-14](#) s 10

Exempt transactions—general

div 3.7.1 hdg ins [A2009-15](#) s 7
sub [A2017-1](#) amdt 1.69

Ch 3 transactions—exemptions

s 115H ins [A2002-14](#) s 10
am [A2004-2](#) amdt 1.18, amdt 1.19; [A2006-22](#) amdt 1.49,
amdt 1.50, amdt 1.57, amdt 1.58 ([A2006-22](#) rep before
commenced by disallowance (see Cwlth Gaz 2006 No S93));
[A2007-3](#) amdt 3.175; [A2008-14](#) amdt 1.30; [A2009-45](#)
ss 15-18; ss renum R41 LA; [A2012-40](#) amdt 3.46; [A2013-19](#)
amdt 3.98; [A2013-39](#) amdt 2.26 ([A2013-39](#) never effective
(see *Commonwealth v Australian Capital Territory* [2013]
HCA 55)); [A2016-18](#) amdts 3.95-3.97
sub [A2017-1](#) amdt 1.69

Exempt transactions—‘top hatting’ arrangements

div 3.7.2 hdg ins [A2009-15](#) s 7

Definitions—div 3.7.2

s 115I ins [A2009-15](#) s 8
def *exchanging members* ins [A2009-15](#) s 8
def *interposed trust* ins [A2009-15](#) s 8

Exemption for relevant acquisitions

s 115J ins [A2009-15](#) s 8

Conditions of exemption

s 115K ins [A2009-15](#) s 8

Revocation of exemption

s 115L ins [A2009-15](#) s 8
am [A2017-1](#) amdt 1.98

On-market transfers of marketable securities

ch 4 hdg om [A2000-34](#) s 17

Interpretation

s 116 om [A2000-34](#) s 17

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s 117	om A2000-34 s 17
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s 118	om A2000-34 s 17
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s 119	om A2000-34 s 17
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s 120	om A2000-34 s 17
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s 121	om A2000-34 s 17
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s 122	om A2000-34 s 17
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s 123	om A2000-34 s 17
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s 124	om A2000-34 s 17
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s 125	om A2000-34 s 17
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s 126	om A2000-34 s 17
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s 127	om A2000-34 s 17
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s 128	om A2000-34 s 17
Lodgment of returns and payment of duty by brokers	
s 129	om A2000-34 s 17
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s 130	om A2000-34 s 17
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s 131	om A2000-34 s 17
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s 132	om A2000-34 s 17
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ch 5 hdg	exp 30 June 2009 (s 150A)

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pt 5.1 hdg (prev ch 5 pt 1 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
exp 30 June 2009 (s 150A)

Definitions—ch 5

s 133 exp 30 June 2009 (s 150A)
def **lease** am [A2006-13](#) s 13
sub [A2006-45](#) s 22
def **lessee** om [A2006-45](#) s 23
def **lessor** om [A2006-45](#) s 23

Liability for duty

pt 5.2 hdg (prev ch 5 pt 2 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
exp 30 June 2009 (s 150A)

Imposition of duty

s 134 exp 30 June 2009 (s 150A)

How duty is charged on lease instrument

s 135 sub [A2001-55](#) s 16
am [A2006-45](#) s 24
exp 30 June 2009 (s 150A)

What is the cost of a lease?

s 136 am [A2006-45](#) s 25, s 26
exp 30 June 2009 (s 150A)

Splitting or redirection of cost of franchise arrangement

s 137 om [A2006-45](#) s 27

Who is liable to pay duty?

s 138 sub [A2006-45](#) s 28
exp 30 June 2009 (s 150A)

When must duty be paid?

s 139 exp 30 June 2009 (s 150A)

Rates of duty

pt 5.3 hdg (prev ch 5 pt 3 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
exp 30 June 2009 (s 150A)

General rate—short-term leases

s 140 sub [A2001-55](#) s 17
am [A2006-45](#) s 29; pars renum R22 LA
exp 30 June 2009 (s 150A)

General rate—long-term leases

s 141 sub [A2001-55](#) s 17
om [A2006-45](#) s 30

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s 141A ins [A2001-55](#) s 17
am [A2006-13](#) s 14
om [A2006-45](#) s 31

Related instruments—exemptions and concessions

s 142 hdg sub [A2001-55](#) s 18
s 142 exp 30 June 2009 (s 150A)

Unascertainable lease costs

pt 5.4 hdg (prev ch 5 pt 4 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
exp 30 June 2009 (s 150A)

Operation—pt 5.4

s 143 am [A2001-55](#) s 19
exp 30 June 2009 (s 150A)

Estimate and subsequent adjustment

s 144 am [A2005-54](#) amdt 1.100, amdt 1.101
exp 30 June 2009 (s 150A)

CPI method

s 145 am [A2003-41](#) amdts 3.210-3.213; [A2008-31](#) amdt 1.40
exp 30 June 2009 (s 150A)

Quantification of lessee's improvements

s 146 table renum R11 LA
am [A2006-45](#) s 32; items renum R22 LA
exp 30 June 2009 (s 150A)

Miscellaneous

pt 5.5 hdg (prev ch 5 pt 5 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
exp 30 June 2009 (s 150A)

Interim stamping of lease instrument

s 147 exp 30 June 2009 (s 150A)

Reassessment of duty—early termination

s 148 exp 30 June 2009 (s 150A)

Reassessment of duty—reduction of cost

s 149 am [A2001-55](#) s 20
exp 30 June 2009 (s 150A)

Exemptions—lease instruments

s 150 hdg sub [A2001-55](#) s 21
s 150 am [A2001-55](#) ss 22-24; [A2006-45](#) s 33, s 34; pars renum R22
LA
exp 30 June 2009 (s 150A)

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- Expiry—ch 5**
pt 5.6 hdg ins [A2006-45](#) s 35
exp 30 June 2009 (s 150A)
- Expiry—ch 5**
s 150A ins [A2006-45](#) s 35
exp 30 June 2009 (s 150A)
- Hire of goods**
ch 6 hdg exp 30 June 2007 (s 173A)
- Preliminary**
pt 6.1 hdg (prev ch 6 pt 1 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
exp 30 June 2007 (s 173A)
- Definitions for ch 6**
s 151 exp 30 June 2007 (s 173A)
- What is a *hire of goods*?**
s 152 exp 30 June 2007 (s 173A)
- Exclusions from definition of *hire of goods***
s 153 am [A2006-45](#) s 36, s 37
exp 30 June 2007 (s 173A)
- What form may a hire of goods take?**
s 154 exp 30 June 2007 (s 173A)
- What are *hiring charges*?**
s 155 exp 30 June 2007 (s 173A)
- Payments exempted from *hiring charges***
s 156 am [A2000-34](#) s 18
exp 30 June 2007 (s 173A)
- Hire of goods to which ch 6 applies—jurisdictional nexus**
s 157 exp 30 June 2007 (s 173A)
- Imposition and rates of duty**
pt 6.2 hdg (prev ch 6 pt 2 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
exp 30 June 2007 (s 173A)
- Imposition of duty**
s 158 exp 30 June 2007 (s 173A)
- Rates of duty**
s 159 exp 30 June 2007 (s 173A)
- Credit for duty paid in another Australian jurisdiction**
s 160 exp 30 June 2007 (s 173A)
- Splitting or redirection of hiring charges**
s 161 exp 30 June 2007 (s 173A)

Ascertainment and disclosure of place of use of goods

s 162 am [A2005-54](#) amdt 1.102
exp 30 June 2007 (s 173A)

Arrangements applying to people engaged in business of hiring out goods

pt 6.3 hdg (prev ch 6 pt 3 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
exp 30 June 2007 (s 173A)

Meaning of *commercial hire business*

s 163 exp 30 June 2007 (s 173A)

Application of pt 6.3

s 164 exp 30 June 2007 (s 173A)

Commercial hire business to be registered

s 165 sub [A2005-54](#) amdt 1.103
exp 30 June 2007 (s 173A)

Registration of commercial hire businesses

s 166 am [A2001-44](#) amdt 1.1234, amdt 1.1235
exp 30 June 2007 (s 173A)

Cancellation of registration of commercial hire business

s 167 am [A2005-54](#) amdt 1.104, amdt 1.105
exp 30 June 2007 (s 173A)

Duty base

s 168 exp 30 June 2007 (s 173A)

Lodgment of returns and payment of duty

s 169 am [A2001-44](#) amdt 1.1236, amdt 1.1237
exp 30 June 2007 (s 173A)

Returns of related bodies corporate

s 170 exp 30 June 2007 (s 173A)

Arrangements applying to people other than those engaged in business of hiring out goods

pt 6.4 hdg (prev ch 6 pt 4 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
exp 30 June 2007 (s 173A)

Statement of transaction

s 171 exp 30 June 2007 (s 173A)

Lodgment of statement and payment of duty

s 172 exp 30 June 2007 (s 173A)

Method of calculating total hiring charges if they are not readily ascertainable

s 173 exp 30 June 2007 (s 173A)

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- Expiry—ch 6**
pt 6.5 hdg ins [A2006-45](#) s 38
exp 30 June 2007 (s 173A)
- Expiry—ch 6**
s 173A ins [A2006-45](#) s 38
exp 30 June 2007 (s 173A)
- Liability for duty**
s 174 am [A2017-1](#) amdt 1.70
- Insurance**
ch 8 hdg om [A2017-11](#) s 4
- Preliminary**
pt 8.1 hdg (prev ch 8 pt 1 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
om [A2017-11](#) s 4
- Definitions—ch 8**
s 175 om [A2017-11](#) s 4
def **general insurance** am [A2002-6](#) s 4; [A2002-20](#) s 4
om [A2017-11](#) s 4
def **general insurer** sub [A2006-19](#) s 5
om [A2017-11](#) s 4
def **insurer** sub [A2006-19](#) s 6
om [A2017-11](#) s 4
def **paid** ins [A2006-42](#) amdt 3.36
om [A2017-11](#) s 4
def **premium** am [A2001-22](#) amdt 1.1
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def **third-party insurance** am [A2009-16](#) amdt 3.1
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- When is a premium paid?**
s 176 om [A2017-11](#) s 4
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pt 8.2 hdg (prev ch 8 pt 2 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
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s 177 om [A2017-11](#) s 4
- Rate of duty**
s 178 om [A2017-11](#) s 4
- Who is liable to pay duty?**
s 179 om [A2017-11](#) s 4
- Circumstances in which duty is payable by insured person**
s 180 am [A2001-44](#) amdt 1.1238, amdt 1.1239; [A2008-31](#) amdt 1.40
om [A2017-11](#) s 4

Records to be kept

s 181 om [A2017-11](#) s 4

Refunds if premiums returned

s 182 om [A2017-11](#) s 4

Life insurance

pt 8.3 hdg (prev ch 8 pt 3 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
om [A2017-11](#) s 4

Imposition of duty

s 183 om [A2017-11](#) s 4

Obligation to make out and execute policy of life insurance

s 184 om [A2017-11](#) s 4

Rates of duty

s 185 am [A2013-19](#) amdt 3.99
om [A2017-11](#) s 4

Who is liable to pay duty?

s 186 om [A2017-11](#) s 4

When duty payable by insured person

s 187 am [A2001-44](#) amdt 1.1240, amdt 1.1241
om [A2017-11](#) s 4

Refund on cancellation of life insurance policy

s 188 om [A2017-11](#) s 4

Payment of duty by insurers

pt 8.4 hdg (prev ch 8 pt 4 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
om [A2017-11](#) s 4

Meaning of *insurer* for pt 8.4

s 188A ins [A2006-19](#) s 7
om [A2017-11](#) s 4

Insurers to be registered

s 189 sub [A2005-54](#) amdt 1.106
om [A2017-11](#) s 4

Registration of insurers

s 190 sub [A2001-44](#) amdt 1.1242
om [A2017-11](#) s 4

Cancellation of registration by commissioner

s 191 am [A2006-19](#) s 8; [A2014-44](#) amdt 3.16
om [A2017-11](#) s 4

Insurer stopping writing insurance business

s 192 sub [A2005-54](#) amdt 1.107
om [A2017-11](#) s 4

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Register of insurers

s 193 om [A2017-11](#) s 4

Monthly returns and payment of duty

s 194 am [A2001-44](#) amdt 1.1243, amdt 1.1244
om [A2017-11](#) s 4

Recovery of duty by registered insurer

s 195 om [A2017-11](#) s 4

Apportionment

pt 8.5 hdg (prev ch 8 pt 5 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
om [A2017-11](#) s 4

Apportionment of premiums and other amounts between Australian jurisdictions

div 8.5.1 hdg (prev ch 8 pt 5 div 1 hdg) renum R1 LA (see [A2001-55](#)
amdt 1.6)
om [A2017-11](#) s 4

Application of div 8.5.1

s 196 om [A2017-11](#) s 4

Object of div 8.5.1

s 197 om [A2017-11](#) s 4

Schedule of apportionment

s 198 om [A2017-11](#) s 4

Apportionment in practice

s 199 om [A2017-11](#) s 4

Apportionment of premiums and other amounts between different types of insurance

div 8.5.2 hdg (prev ch 8 pt 5 div 2 hdg) renum R1 LA (see [A2001-55](#)
amdt 1.6)
om [A2017-11](#) s 4

Apportionment between different types of insurance

s 200 om [A2017-11](#) s 4

Exempt insurance

pt 8.6 hdg (prev ch 8 pt 6 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
om [A2017-11](#) s 4

Insurance exempt from duty generally

s 201 hdg sub [A2002-20](#) s 5
s 201 am [A2002-6](#) s 5, s 6; [A2009-20](#) amdt 3.58; [A2013-19](#)
amdt 3.100; [A2015-48](#) s 8
om [A2017-11](#) s 4

Insurance exempt from duty in certain circumstances

s 201A ins [A2002-20](#) s 6
am [A2006-42](#) amdt 3.55
om [A2017-11](#) s 4

Miscellaneous

pt 8.7 hdg (prev ch 8 pt 7 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)
om [A2017-11](#) s 4

Effect on contract of insurance of failure to comply with ch 8

s 202 om [A2017-11](#) s 4

Imposition and rates of duty

pt 9.1 hdg (prev ch 9 pt 1 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)

Meaning of *dutiable value* for pt 9.1

s 203 sub [A2001-55](#) s 25

Registration of vehicles in the name of 2 or more people

s 203A ins [A2001-55](#) s 25
am [A2013-19](#) amdt 3.101

Imposition of duty

s 204 am [A1999-79](#) s 5 sch 3; [A2001-55](#) s 26; [A2017-1](#) amdt 1.72

Lodgment of statement of dutiable value

s 205 am [A1999-79](#) s 5 sch 3; [A2017-1](#) amdt 1.73

Rate of duty

s 208 am [A2003-29](#) s 6; [A2008-34](#) s 4; [A2009-20](#) amdt 3.59,
amdt 3.60; [A2009-45](#) s 19, s 20; [A2010-19](#) s 4; pars renum
R45 LA; [A2011-3](#) amdt 3.182; [A2013-19](#) amdt 3.102;
[A2015-49](#) s 8

Corporate reconstructions—concessional duty for motor vehicle registration applications

s 208AA ins [A2003-29](#) s 7
am [A2006-42](#) amdt 3.55
om [A2015-49](#) s 9

Exemptions

pt 9.2 hdg (prev ch 9 pt 2 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)

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Definitions—pt 9.2

- s 208A def **demonstrator** ins [A2000-46](#) s 18
def **licensed vehicle dealer** ins [A2000-46](#) s 18
om [A2006-42](#) amdt 3.37
def **trading stock** ins [A2000-46](#) s 18

Government vehicles

- s 209 om [A2017-1](#) amdt 1.74

Foreign countries

- s 209A ins [A2000-46](#) s 19
am [A2017-1](#) amdt 1.98

International organisations and diplomats

- s 209B ins [A2005-29](#) s 4
am [A2017-1](#) amdt 1.98

Status of forces agreements

- s 209C ins [A2015-49](#) s 10
am [A2017-1](#) amdt 1.98

Hospitals and schools

- s 210 sub [A2005-29](#) s 5
om [A2017-1](#) amdt 1.74

Charitable organisations

- s 210A ins [A2005-29](#) s 5
om [A2015-48](#) s 9

Certain disabled persons

- s 211 am [A2005-20](#) amdt 3.144; [A2009-20](#) amdt 3.61; [A2017-1](#) amdt 1.98

Partial exemption—modified vehicles for people with disabilities

- s 211A ins [A2006-19](#) s 9
am [A2013-19](#) amdt 3.103, amdt 3.104; [A2017-1](#) amdt 1.98

Successors of deceased people

- s 212 am [A2001-55](#) s 27
om [A2017-1](#) amdt 1.74

Vehicle registration transfers relating to certain personal relationships

- s 213 sub [A2002-14](#) s 11
am [A2004-2](#) amdt 1.18, amdt 1.19; [A2006-22](#) amdt 1.51, amdt 1.52, amdt 1.57, amdt 1.58 ([A2006-22](#) rep before commenced by disallowance (see Cwlth Gaz 2006 No S93)); [A2007-3](#) amdt 3.175; [A2008-14](#) amdt 1.31; [A2009-45](#) ss 21-24; ss renum r41 LA; [A2012-40](#) amdt 3.47; [A2013-19](#) amdt 3.105; [A2013-39](#) amdt 2.27 ([A2013-39](#) never effective (see *Commonwealth v Australian Capital Territory* [2013] HCA 55)); [A2016-18](#) amdts 3.98-3.100
om [A2017-1](#) amdt 1.74

Registration charges consequent on Vehicle Registration Act

s 213A ins [A2000-5](#) s 4
 am [A2001-44](#) amdt 1.1245; [A2001-55](#) s 28
 exp 1 March 2002 (s 213A (3))

Vehicle dealers—registration of demonstrators and trading stock

s 214 sub [A2000-46](#) s 20
 am [A2017-1](#) amdt 1.98; [A2018-2](#) amdt 1.6

Renewal of registration of demonstrators and trading stock

s 214A ins [A2000-46](#) s 20
 am [A2001-44](#) amdt 1.1246; [A2006-42](#) amdt 3.55
 om [A2018-2](#) amdt 1.7

Organisations registered under Fair Work (Registered Organisations) Act

s 215 sub [A2005-20](#) amdt 3.145; [A2009-49](#) amdt 3.50
 am [A2017-1](#) amdt 1.98

Repossessed motor vehicles

s 216 am [A2007-21](#) s 5; [A2017-1](#) amdt 1.98

Veteran, vintage and historic vehicles

s 217 am [A1999-79](#) s 5 sch 3
 ss (4), (5) exp 1 March 2002 (s 217 (5))
 am [A2009-49](#) amdt 3.51; [A2017-1](#) amdt 1.98; [A2018-2](#)
 amdt 1.8

Avoidance of double duty—duty paid in corresponding Australian jurisdiction

s 218 am [A1999-79](#) s 5 sch 3; [A2009-4](#) s 4; [A2017-1](#) amdt 1.98

Reassessment of duty—repossession of stolen motor vehicle

s 219 am [A2017-1](#) amdt 1.98

Miscellaneous

pt 9.3 hdg (prev ch 9 pt 3 hdg) renum R1 LA (see [A2001-55](#) amdt 1.6)

Meaning of licensed vehicle dealer in pt 9.3

s 220 am [A1999-79](#) s 5 sch 3
 om [A2006-42](#) amdt 3.38

Prerequisites for registration

s 221 am [A1999-79](#) s 5 sch 3; [A2001-55](#) s 29, s 30
 ss (4), (5) exp 1 March 2002 (s 221 (5))
 am [A2005-20](#) amdt 3.146; [A2005-29](#) s 6, s 7; [A2007-21](#) s 6;
[A2013-19](#) amdt 3.106; [A2017-1](#) amdt 1.98

Certificates of exemption

s 222 sub [A2000-46](#) s 21
 om [A2005-29](#) s 8

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Returns by road transport authority

s 223 sub [A1999-79](#) s 5 sch 3
am [A2001-55](#) s 31
sub [A2005-29](#) s 9

Rectification of errors in registration

s 224 am [A2000-5](#) s 5
am [A2001-44](#) amdt 1.1247
ss (2), (3), (4) exp 31 March 2002 (s 224 (4))
am [A2017-1](#) amdt 1.75

Certificates as evidence

s 226 am [A1999-79](#) s 5 sch 3

Duplicates and counterparts

s 227 om [A2017-1](#) amdt 1.76

Replicas

s 228 am [A2006-37](#) s 5, s 6
om [A2017-1](#) amdt 1.76

Minimum amount of duty

s 229 am [A2000-34](#) s 19; [A2001-44](#) amdt 1.1248, amdt 1.1249;
[A2001-55](#) s 32; [A2017-11](#) s 5
sub [A2017-1](#) amdt 1.76

Approved agents and taxpayers—exemption from \$20 concessional duty and s 229 minimum duty

s 229A ins [A2001-55](#) s 33
om [A2017-1](#) amdt 1.76

Exemptions from duty—general

pt 11.1 hdg ins [A2017-1](#) amdt 1.77

Inter-generational rural transfers

s 230 am [A2001-44](#) amdt 1.1250, amdt 1.1251; [A2006-42](#)
amdt 3.55; [A2017-1](#) amdt 1.98

Specialised agencies

s 231 am [A2017-1](#) amdt 1.98

Charitable organisations

s 232 sub [A2001-55](#) s 34
om [A2003-29](#) s 8
ins [A2015-48](#) s 10

Corporate reconstruction transactions

s 232A ins [A2015-49](#) s 11
am [A2017-1](#) amdt 1.78, amdt 1.79

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- def **life company** reloc from s 4 [A2000-34](#) s 5
sub [A2006-42](#) amdt 3.47
- def **life insurance** reloc from s 4 [A2000-34](#) s 5
sub [A2006-19](#) s 15
om [A2017-11](#) s 7

Endnotes

4 Amendment history

- def **life insurance rider** ins [A2006-19](#) s 16
om [A2017-11](#) s 7
- def **listed trust** ins [A2008-31](#) s 14
- def **long-term lease** ins [A2006-45](#) s 44
sub [A2007-38](#) s 11
om [A2014-12](#) s 18
- def **majority interest** ins [A2006-42](#) amdt 3.48
om [A2008-31](#) amdt 1.29
- def **majority shareholder** reloc from s 4 [A2000-34](#) s 5
- def **managed investment scheme** am [A2001-40](#) s 15
- def **marriage** ins [A2002-14](#) s 15
sub [A2013-39](#) amdt 2.25 ([A2013-39](#) never effective (see *Commonwealth v Australian Capital Territory* [2013] HCA 55))
- def **market rent** ins [A2014-12](#) s 19
- def **marketable securities** ins [A2001-34](#) s 23
exp 30 June 2010 (s 75A)
- def **market value** reloc from s 4 [A2000-34](#) s 5
- def **matrimonial property** ins [A2002-14](#) s 15
- def **mortgage** reloc from s 4 [A2000-34](#) s 5
- def **motor vehicle** am [A1999-79](#) sch 3
reloc from s 4 [A2000-34](#) s 5
sub [A2010-19](#) s 5
- def **motor vehicle transfer application** ins [A2017-1](#)
amdt 1.95
- def **new motor vehicle** sub [A1999-79](#) sch 3
reloc from s 4 [A2000-34](#) s 5
- def **non-commercial Commonwealth authority** reloc from
s 4 [A2000-34](#) s 5
om [A2013-19](#) amdt 3.108
- def **paid** ins [A2006-42](#) amdt 3.48
om [A2017-11](#) s 7
- def **partner** ins [A2004-2](#) amdt 1.21
am [A2006-22](#) amdt 1.57 ([A2006-22](#) rep before
commenced by disallowance (see Cwlth Gaz 2006
No S93))
- def **partnership interest** am [A2001-55](#) amdt 1.5
sub [A2006-13](#) s 16
- def **party** ins [A2002-14](#) s 16
- def **person** ins [A2006-42](#) amdt 3.48
exp 30 June 2010 (s 75A)
- def **personal relationship** ins [A2006-22](#) amdt 1.56 ([A2006-22](#)
rep before commenced by disallowance (see Cwlth Gaz 2006
No S93))
- def **person with a disability** ins [A2006-19](#) s 17
om [A2013-19](#) amdt 3.108

- def **pooled superannuation trust** reloc from s 4 [A2000-34](#) s 5
om [A2013-19](#) amdt 3.108
- def **premium** ins [A2006-19](#) s 18
sub [A2014-12](#) s 20; [A2017-11](#) s 8
- def **primary production** ins [A2014-12](#) s 21
- def **private company** ins [A2001-34](#) s 23
sub [A2008-31](#) s 15
- def **private corporation** reloc from s 4 [A2000-34](#) s 5
om [A2008-31](#) amdt 1.30
- def **private unit trust scheme** sub [A2008-31](#) s 15
am [A2012-35](#) s 17
om [A2013-19](#) amdt 3.108
- def **property transferred** ins [A2006-42](#) amdt 3.48
- def **public unit trust scheme** am [A2000-34](#) s 5
reloc from s 4 [A2000-34](#) s 5
am [A2001-40](#) ss 16-18
sub [A2008-31](#) s 15
am [A2012-35](#) s 18
- def **receiving body** ins [A2006-42](#) amdt 3.48
am [A2008-28](#) amdt 3.84; [A2019-7](#) amdt 1.14
- def **recognised stock exchange** ins [A2008-31](#) s 16
om [A2016-47](#) s 13
- def **registered** ins [A2008-31](#) s 31
om [A2012-35](#) s 19
- def **registered insurer** reloc from s 4 [A2000-34](#) s 5
om [A2017-11](#) s 9
- def **registered scheme** ins [A2000-46](#) s 6
reloc from s 4 [A2000-34](#) s 5
sub [A2001-40](#) s 19
- def **related body corporate** sub [A2001-40](#) s 20
reloc from s 4 [A2000-34](#) s 5
- def **related person** am [A2001-40](#) s 21
reloc from s 4 [A2000-34](#) s 5
am [A200-4-2](#) amdt 1.22
- def **relationship property** ins [A2002-14](#) s 17
am [A2006-22](#) amdt 1.57 ([A2006-22](#) rep before
commenced by disallowance (see *Cwlth Gaz* 2006
No S93))
- def **relevant acquisition** ins [A2006-42](#) amdt 3.48
sub [A2008-31](#) amdt 1.32
- def **relevant period** ins [A2008-31](#) s 33
- def **rent reserved** ins [A2014-12](#) s 21
- def **replica** reloc from s 4 [A2000-34](#) s 5
om [A2013-19](#) amdt 3.108
- def **residential lease** ins [A2007-29](#) s 12
sub [A2013-19](#) amdt 3.109

Endnotes

4 Amendment history

- def **responsible entity** sub [A2001-40](#) s 22
reloc from s 4 [A2000-34](#) s 5
sub [A2008-31](#) amdt 1.34; [A2012-35](#) s 20
- def **right** reloc from s 4 [A2000-34](#) s 5
- def **rights alteration** ins [A2006-42](#) amdt 3.48
exp 30 June 2010 (s 75A)
- def **scheme** reloc from s 4 [A2000-34](#) s 5
sub [A2015-49](#) s 14
- def **shares** reloc from s 4 [A2000-34](#) s 5
- def **significant interest** ins [A2008-31](#) s 35
- def **solicitor** reloc from s 4 [A2000-34](#) s 5
om [A2006-42](#) amdt 3.49
- def **special disability trust** ins [A2021-10](#) amdt 1.6
- def **special hiring agreement** reloc from s 4 [A2000-34](#) s 5
exp 30 June 2007 (s 173A)
- def **spouse** reloc from s 4 [A2000-34](#) s 5
om [A2004-2](#) amdt 1.23
- def **spouse party** ins [A2017-1](#) amdt 1.95
- def **stamped** ins [A2006-37](#) s 16
om [A2017-1](#) amdt 1.96
- def **stock exchange** ins [A2000-34](#) s 23
am [A2001-44](#) amdt 1.1258
om [A2008-31](#) amdt 1.36
- def **subsidiary** reloc from s 4 [A2000-34](#) s 5
sub [A2006-42](#) amdt 3.50
om [A2008-31](#) amdt 1.37
- def **Taxation Administration Act** reloc from s 4 [A2000-34](#) s 5
- def **tax avoidance scheme** reloc from s 4 [A2000-34](#) s 5
sub [A2015-49](#) s 14
- def **tenement** reloc from s 4 [A2000-34](#) s 5
om [A2006-45](#) s 45
- def **territory company** sub [A2001-40](#) s 23
reloc from s 4 [A2000-34](#) s 5
om [A2013-19](#) amdt 3.110
- def **third-party insurance** ins [A2006-19](#) s 18
om [A2017-11](#) s 9
- def **time** ins [A2006-42](#) amdt 3.51
- def **trading stock** reloc from s 4 [A2000-34](#) s 5
sub [A2006-42](#) amdt 3.52
- def **transaction** ins [A2017-1](#) amdt 1.97
- def **transfer** sub [A2001-55](#) s 38; [A2006-42](#) amdt 3.53
am [A2006-45](#) s 46; pars renum R22 LA
sub [A2008-31](#) amdt 1.38
(b) exp 30 June 2010 (s 75A)
pars renum R45 LA

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- def **transferee** ins [A2006-42](#) amdt 3.54
- def **trustee** am [A2000-34](#) s 5
reloc from s 4 [A2000-34](#) s 5
pars renum R45 LA
- def **unascertainable** ins [A2006-42](#) amdt 3.54
om [A2014-44](#) amdt 3.15
- def **unencumbered value** reloc from s 4 [A2000-34](#) s 5
- def **unit** reloc from s 4 [A2000-34](#) s 5
- def **unit trust scheme** reloc to from s 4 [A2000-34](#) s 5
- def **value of the lease** ins [A2001-55](#) s 39
exp 30 June 2009 (s 150A)
- def **variation** reloc from s 4 [A2000-34](#) s 5
exp 30 June 2009 (s 150A)
- def **Vehicle Registration Act** ins [A1999-79](#) sch 3
reloc from s 4 [A2000-34](#) s 5
sub [A2001-44](#) amdt 1.1259
- def **voluntary transfer** ins [A2006-42](#) amdt 3.54
am [A2008-28](#) amdt 3.84; [A2019-7](#) amdt 1.14
- def **voting share** ins [A2006-42](#) amdt 3.54
exp 30 June 2010 (s 75A)
- def **wholesale unit trust scheme** ins [A2008-31](#) s 16
om [A2012-35](#) s 21
- def **widely held trust** ins [A2008-31](#) s 16
sub [A2012-35](#) s 22

Endnotes

5 Earlier republications

5 Earlier republications

Some earlier republications were not numbered. The number in column 1 refers to the publication order.

Since 12 September 2001 every authorised republication has been published in electronic pdf format on the ACT legislation register. A selection of authorised republications have also been published in printed format. These republications are marked with an asterisk (*) in column 1. Electronic and printed versions of an authorised republication are identical.

Republication No and date	Effective	Last amendment made by	Republication for
R0A 13 Feb 2006	1 Mar 1999– 27 Feb 2000	–	new Act and retrospective amendments by A2002-6
R0B 13 Feb 2006	1 Mar 2000– 30 June 2000	A2000-5	amendments by A1999-79 , SL2000-15 , A2000-5 and A2000-46 and includes retrospective amendments by A2002-6
R0C 13 Feb 2006	6 July 2000– 27 Sept 2000	A2000-34	amendments by A2000-30 and A2000-34 and includes retrospective amendments by A2002-6
R0D 13 Feb 2006	28 Sept 2000– 20 Dec 2000	A2000-46	amendments by A2000-46 and includes retrospective amendments by A2002-6

Republication No and date	Effective	Last amendment made by	Republication for
R1 17 Apr 2001	12 Sept 2001– 4 Oct 2001	A2001-55	amendments by A2000-80 , A2001-22 , A2001-40 , A2001-44 and A2001-55 and includes retrospective amendments by A2002-6
R2 17 Apr 2002	5 Oct 2001– 1 Mar 2002	A2001-55	amendments by A2001-17 and includes retrospective amendments by A2002-6
R3 (RI) 30 Sept 2016	2 Mar 2002– 31 Mar 2002	A2001-55	commenced expiry and includes retrospective amendments by A2002-6 reissue for correction to ch 13 expiry
R4 (RI) 30 Sept 2016	1 Apr 2002– 16 Apr 2002	A2001-55	commenced expiry and includes retrospective amendments by A2002-6 reissue for correction to ch 13 expiry
R5 (RI) 30 Sept 2016	17 Apr 2002– 23 May 2002	A2002-6	amendments by A2002-6 reissue for correction to ch 13 expiry

Endnotes

5 Earlier republications

Republication No and date	Effective	Last amendment made by	Republication for
R6 (RI) 30 Sept 2016	24 May 2002– 30 June 2002	A2002-14	amendments by A2002-14 reissue for correction to ch 13 expiry
R7 (RI) 30 Sept 2016	1 July 2002– 3 Mar 2003	A2002-20	amendments by A2002-20 reissue for correction to ch 13 expiry
R8 (RI) 30 Sept 2016	4 Mar 2003– 30 June 2003	A2003-1	amendments by A2003-1 reissue for correction to ch 13 expiry
R9 (RI) 30 Sept 2016	1 July 2003– 8 Oct 2003	A2003-29	amendments by A2003-29 reissue for correction to ch 13 expiry
R10 (RI) 30 Sept 2016	9 Oct 2003– 21 Dec 2003	A2003-41	amendments by A2003-41 reissue for correction to ch 13 expiry
R10A 30 Sept 2016	22 Dec 2003– 21 Mar 2004	A2003-41	expiry of transitional provisions (ch 13)
R11 22 Mar 2004	22 Mar 2004– 8 Apr 2004	A2004-2	amendments by A2004-2
R12 9 Apr 2004	9 Apr 2004– 31 Aug 2004	A2004-15	amendments by A2004-15
R13 1 Sept 2004	1 Sept 2004– 1 June 2005	A2004-15	amendments by A2004-13
R14 2 June 2005	2 June 2005– 30 June 2005	A2005-20	amendments by A2005-20

Republication No and date	Effective	Last amendment made by	Republication for
R15 1 July 2005	1 July 2005– 23 Nov 2005	A2005-29	amendments by A2005-29
R16 24 Nov 2005	24 Nov 2005– 17 May 2006	A2005-54	amendments by A2005-54
R17 18 May 2006	18 May 2006– 30 June 2006	A2006-19	amendments by A2006-19
R18 1 July 2006	1 July 2006– 30 Aug 2006	A2006-19	amendments by A2006-13
R19 31 Aug 2006	31 Aug 2006– 26 Sept 2006	A2006-32	amendments by A2006-32
R20 27 Sept 2006	27 Sept 2006– 15 Nov 2006	A2006-37	amendments by A2006-37
R21 16 Nov 2006	16 Nov 2006– 28 Nov 2006	A2006-42	amendments by A2006-42
R22* 29 Nov 2006	29 Nov 2006– 11 Apr 2007	A2006-45	amendments by A2006-45
R23 12 Apr 2007	12 Apr 2007– 19 June 2007	A2007-3	amendments by A2007-3
R24 20 June 2007	20 June 2007– 30 June 2007	A2007-21	amendments by A2007-21
R25 1 July 2007	1 July 2007– 2 Oct 2007	A2007-21	commenced expiry
R26 3 Oct 2007	3 Oct 2007– 4 Dec 2007	A2007-29	amendments by A2007-29
R27 5 Dec 2007	5 Dec 2007– 30 Mar 2008	A2007-38	amendments by A2007-38
R28 31 Mar 2008	31 Mar 2008– 18 May 2008	A2007-38	amendments by A2007-25
R29 19 May 2008	19 May 2008– 29 June 2008	A2008-14	amendments by A2008-14
R30 30 June 2008	30 June 2008– 30 June 2008	A2008-17	amendments by A2008-17

Endnotes

5 Earlier republications

Republication No and date	Effective	Last amendment made by	Republication for
R31 1 July 2008	1 July 2008– 25 Aug 2008	A2008-17	amendments by A2008-17 and commenced expiry
R32 26 Aug 2008	26 Aug 2008– 31 Aug 2008	A2008-31	amendments by A2008-28
R33 1 Sept 2008	1 Sept 2008– 2 Sept 2008	A2008-31	amendments by A2008-31
R34 3 Sept 2008	3 Sept 2008– 11 Sept 2008	A2008-34	amendments by A2008-34
R35 12 Sept 2008	12 Sept 2008– 1 Feb 2009	SL2008-38	modifications by SL2008-38
R36 2 Feb 2009	2 Feb 2009– 4 Mar 2009	SL2008-38	amendments by A2008-37
R37 5 Mar 2009	5 Mar 2009– 30 June 2009	A2009-4	amendments by A2009-4
R38 1 July 2009	1 July 2009– 4 July 2009	A2009-16	amendments by A2009-15 and commenced expiry
R39 5 July 2009	5 July 2009– 21 Sept 2009	A2009-16	amendments by A2009-16
R40 22 Sept 2009	22 Sept 2009– 24 Nov 2009	A2009-20	amendments by A2009-20
R41 25 Nov 2009	25 Nov 2009– 16 Dec 2009	A2009-45	amendments by A2009-45
R42 17 Dec 2009	17 Dec 2009– 15 Mar 2010	A2009-49	amendments by A2009-49
R43 16 Mar 2010	16 Mar 2010– 2 June 2010	A2009-49	amendments by A2009-45
R44 3 June 2010	3 June 2010– 30 June 2010	A2010-18	amendments by A2010-18
R45 1 July 2010	1 July 2010– 6 July 2010	A2010-19	amendments by A2010-19 and commenced expiry

Republication No and date	Effective	Last amendment made by	Republication for
R46 7 July 2010	7 July 2010– 1 Sept 2010	A2010-20	amendments by A2010-20
R47 2 Sept 2010	2 Sept 2010– 28 Feb 2011	A2010-20	commenced expiry
R48 1 Mar 2011	1 Mar 2011– 1 July 2011	A2011-3	amendments by A2011-3
R49 2 July 2011	2 July 2011– 17 May 2012	A2011-3	expiry of transitional provisions (ch 14)
R50 18 May 2012	18 May 2012– 4 June 2012	A2012-19	amendments by A2012-19
R51 5 June 2012	5 June 2012– 18 June 2012	A2012-21	amendments by A2012-21
R52 19 June 2012	19 June 2012– 30 June 2012	A2012-36	amendments by A2012-36
R53 1 July 2012	1 July 2012– 10 Sept 2012	A2012-36	amendments by A2012-35 and expiry of transitional provisions (pt 15.1)
R54 11 Sept 2012	11 Sept 2012– 13 June 2013	A2012-40	amendments by A2012-40
R55 14 June 2013	14 June 2013– 30 June 2013	A2013-19	amendments by A2013-19
R56* 1 July 2013	1 July 2013– 31 Aug 2013	A2013-19	expiry of transitional provisions (ch 16)
R57 1 Sept 2013	1 Sept 2013– 6 Nov 2013	A2013-35	retrospective amendments by A2013-35
R58 7 Nov 2013	never effective	A2013-39 (never effective)	amendments by A2013-39

Endnotes

5 Earlier republications

Republication No and date	Effective	Last amendment made by	Republication for
R58 (RI) 7 Nov 2013	7 Nov 2013– 28 Apr 2014	A2013-39 (never effective)	reissued because of High Court decision in relation to A2013-39
R59 29 Apr 2014	29 Apr 2014– 30 June 2014	A2014-12	amendments by A2014-12
R60 1 July 2014	1 July 2014– 1 July 2014	A2014-12	expiry of transitional provisions (pt 15.2)
R61 2 July 2014	2 July 2014– 18 Nov 2014	A2014-12	expiry of transitional provisions (ch 18)
R62 19 Nov 2014	19 Nov 2014– 9 June 2015	A2014-44	amendments by A2014-44
R63 10 June 2015	10 June 2015– 30 June 2015	A2015-15	amendments by A2015-15
R64 1 July 2015	1 July 2015– 24 Nov 2015	A2015-19	amendments by A2015-19 and expiry of transitional provisions (pt 15.3)
R65 25 Nov 2015	25 Nov 2015– 26 Apr 2016	A2015-49	amendments by A2015-48 and A2015-49
R66 27 Apr 2016	27 Apr 2016– 31 Aug 2016	A2016-18	amendments by A2016-18
R67 1 Sept 2016	1 Sept 2016– 30 June 2017	A2016-47	amendments by A2016-47
R68 1 July 2017	1 July 2017– 17 Sept 2017	A2017-11	amendments by A2017-11
R69 18 Sept 2017	18 Sept 2017– 28 Feb 2018	A2017-11	amendments by A2017-1

Republication No and date	Effective	Last amendment made by	Republication for
R70 1 March 2018	1 March 2018– 27 March 2019	A2018-2	amendments by A2018-2
R71 28 March 2019	28 March 2019– 15 Dec 2019	A2019-7	amendments by A2019-7
R72 16 Dec 2019	16 Dec 2019– 19 May 2021	A2019-46	amendments by A2019-46
R73 20 May 2021	20 May 2021– 22 June 2021	A2021-10	amendments by A2021-10
R74 23 June 2021	23 June 2021– 18 Sept 2022	A2021-12	amendments by A2021-12
<i>Note</i>	Republication 6 was published in printed format. It has been replaced with republication 6 (R1).		

Endnotes

6 Expired transitional or validating provisions

6 Expired transitional or validating provisions

This Act may be affected by transitional or validating provisions that have expired. The expiry does not affect any continuing operation of the provisions (see [Legislation Act 2001](#), s 88 (1)).

Expired provisions are removed from the republished law when the expiry takes effect and are listed in the amendment history using the abbreviation ‘exp’ followed by the date of the expiry.

To find the expired provisions see the version of this Act before the expiry took effect. The ACT legislation register has point-in-time versions of this Act.

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