

# AUSTRALIAN CAPITAL TERRITORY

---

## Stamp Duties and Taxes (Amendment) Ordinance 1988

No. 55 of 1988

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Ordinance under the *Seat of Government (Administration) Act 1910*.

Dated 31 August 1988.

N. M. STEPHEN  
Governor-General

By His Excellency's Command,

GARY PUNCH  
Minister of State for the Arts  
and Territories

---

An Ordinance to amend the *Stamp Duties and Taxes Ordinance 1987*

### Short title

1. This Ordinance may be cited as the *Stamp Duties and Taxes (Amendment) Ordinance 1988*.<sup>1</sup>

### Principal Ordinance

2. In this Ordinance, "Principal Ordinance" means the *Stamp Duties and Taxes Ordinance 1987*.<sup>2</sup>

### Stamping counterparts or copies of instruments

3. Section 10 of the Principal Ordinance is amended—

(a) by omitting "the Commissioner is satisfied that"; and

(Ord. 67/88)—Cat. No.

Authorised by the ACT Parliamentary Counsel—also accessible at [www.legislation.act.gov.au](http://www.legislation.act.gov.au)

- (b) by omitting “may” and substituting “shall”.

#### **Spoilt, defaced or removed stamps**

4. Section 13 of the Principal Ordinance is amended by omitting from subsections (1) and (3) “the Commissioner is satisfied that”.

#### **Refund if agreement not completed**

5. Section 28 of the Principal Ordinance is amended by inserting in paragraph (2) (d) “of” after “hire”.

#### **Refunds**

6. Section 36 of the Principal Ordinance is amended by omitting “the Commissioner is satisfied that”.

#### **Certificates of exemption**

7. Section 62 of the Principal Ordinance is amended by omitting subsection (3).

#### **Substitution**

8. Section 65 of the Principal Ordinance is repealed and the following section substituted:

#### **Review of decisions**

“65. Application may be made to the Administrative Appeals Tribunal for a review of a decision of the Commissioner—

- (a) refusing to refund an amount of stamp duty by virtue of paragraph 28 (1) (c);
- (b) as to the amount of duty that would have been payable on a lease under paragraph 28 (1) (d);
- (c) refusing to refund an amount of stamp duty by virtue of paragraph 28 (2) (d);
- (d) under subsection 28 (2), in respect of an amount of duty that is attributable to the application of section 19; and
- (e) refusing to issue a certificate under subsection 62 (1).”

#### **Notification of decisions**

9. Section 66 of the Principal Ordinance is amended—

- (a) by inserting before subsection (1) the following subsection:

“(1A) Where the Commissioner makes a decision of a kind referred to in section 65, the Commissioner shall, within 28 days of the date of the decision, give notice in writing to the person whose interests are affected by the decision.”; and

- (b) by omitting from subsection (1) “given to a person pursuant to subsection 62 (3)”.
- 

#### **NOTES**

1. Notified in the *Commonwealth of Australia Gazette* on 7 September 1988.
2. No. 39, 1987 as amended by No. 67, 1987.