

# AUSTRALIAN CAPITAL TERRITORY

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## Stamp Duties and Taxes (Amendment) Ordinance (No. 2) 1988

No. 56 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

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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 (No. 2) 1988*.<sup>1</sup>

### Commencement

2. Section 4 shall be deemed to have commenced on 1 August 1987.

### Principal Ordinance

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

**Conveyances subject to stamp duty****4.** Section 17 of the Principal Ordinance is amended—

- (a) by inserting in paragraph (b) “(not being a lease referred to in paragraph (ca))” after “lease” (first occurring);
- (b) by inserting after paragraph (b) the following paragraph:
  - “(ca) a Crown lease granted to the lessee of a previous Crown lease (whether or not of the same parcel of land) because of the surrender of the previous Crown lease;” and
- (c) by adding at the end the following subsection:
  - “(2) For the purposes of paragraph (1) (ca)—
  - (a) a determination under section 99 of the Taxation (Administration) Ordinance may be expressed to take effect at any time after 31 July 1987; and
  - (b) the amount of stamp duty so determined shall not exceed the amount that would have been payable under paragraph 17 (b) if the amendments effected by section 4 of the *Stamp Duties and Taxes (Amendment) Ordinance (No. 2) 1988* had not been made.”.

**Schedule 1****5.** Schedule 1 to the Principal Ordinance is amended—

- (a) by adding at the end of subparagraph (k) (ii) “or”; and
- (b) by omitting subparagraphs (k) (iii) to (vi) (inclusive).

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**NOTES**

- 1. Notified in the *Commonwealth of Australia Gazette* on 7 September 1988.
- 2. No. 39, 1987 as amended by No. 67, 1987; No. 55, 1988.