

1990

THE LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL TERRITORY

STAMP DUTIES AND TAXES (AMENDMENT) BILL 1990

SUPPLEMENTARY EXPLANATORY MEMORANDUM

Circulated by the Authority of the Minister for  
Finance and Urban Services

Craig John Duby MLA

## Stamp Duties and Taxes (Amendment) Bill 1990

### OUTLINE OF AMENDMENTS TO THE BILL

Sub-clauses 2(2), 4(2), 4(4), 4(5), 4(6) and paragraphs 29(2)(b) and 29(2)d are amended by substituting "1 July 1990" for "1 June 1990" wherever occurring to provide for a commencement date which will allow sufficient time for administrative procedures to be implemented.

Sub-clauses 2(3) and 30(2) are amended by substituting "1 January 1991" for "1 December 1990" wherever occurring to provide taxpayers with at least a full six month period in which to obtain refunds on unused adhesive stamps.