

# Duties (Time for Payment) Determination 2017 (No 1)

Notifiable instrument NI2017–481

made under the

*Duties Act 1999*, section 16 (When does duty become payable?)

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## 1 Name of instrument

This instrument is the *Duties (Time for Payment) Determination 2017 (No 1)*.

## 2 Commencement

This instrument commences on 18 September 2017.

## 3 Application

This instrument applies to a dutiable transaction if section 15 (1) or (2) (b) of the Act apply to the transaction.

*Note 1* Section 15 (1) of the Act provides that 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 the instrument(s) affecting the dutiable transaction or a written statement in accordance with section 14.

*Note 2* Section 15 (2) (b) of the Act provides that a lodgement may be made by way of an electronic application for assessment of duty within the 90-day period.

*Note 3* This instrument does not apply to a ‘Barrier Free’ transaction about which the Registrar-General must tell the Commissioner for ACT Revenue under the *Land Titles Act 1925*, section 178B: see section 16 (2) (a) of the Act.

## 4 Determination

For the purposes of section 16 (2) of the Act, I determine that duty in relation to the transaction may be paid within 90 days after the duty becomes payable.

Kim Salisbury  
Commissioner for ACT Revenue  
7 September 2017