



Australian Capital Territory

Stamp Duties and Taxes Regulations

SL1988-3

Republication No 2

Effective: 14 October 1998 – 1 March 1999

Republication date: 14 February 2008

Last amendment made by A1998-35
(republication for amendments by SL1995-23
and A1998-35)

Authorised by the ACT Parliamentary Counsel

About this republication

The republished law

This is a republication of the *Stamp Duties and Taxes Regulations* effective from 14 October 1998 to 1 March 1999.

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



Australian Capital Territory

STAMP DUTIES AND TAXES REGULATIONS

This consolidation has been prepared by the ACT Parliamentary Counsel's Office

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1. Citation

These Regulations may be cited as the *Stamp Duties and Taxes Regulations*.¹

2. Interpretation

In these Regulations, unless the contrary intention appears, “Act” means the *Stamp Duties and Taxes Act 1987*.

3. Prescribed stock exchanges

For the purposes of section 38 of the Act the following stock exchanges are prescribed:

- (a) the American Stock Exchange;

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- (b) the Auckland Stock Exchange;
- (c) the Christchurch Stock Exchange;
- (d) the Dunedin Stock Exchange;
- (e) the Johannesburg Stock Exchange;
- (f) the Mid-West Stock Exchange;
- (g) the Montreal Stock Exchange;
- (h) the New York Stock Exchange;
- (j) the Pacific Coast Stock Exchange;
- (k) the Paris Bourse;
- (l) the Stock Exchange, London;
- (m) the Toronto Stock Exchange.

3A. Prescribed corporations

For the purposes of section 49D of the Act the following corporations are prescribed:

- (a) Sepon (Australia) Pty. Limited;
- (b) ANZ Nominees Limited;
- (c) Permanent Trustee Company Limited;
- (d) Margaret Street Nominees Pty. Limited.

4. Tax exemptions—general insurance premiums

For the purposes of paragraph (e) of Schedule 2 to the Act, each of the following authorities of the Territory is prescribed:

- (a) the Canberra Tourism and Events Corporation;
- (b) the Commissioner for Housing;
- (c) The Trustees of the Canberra Public Cemeteries.

5. Tax exemptions—sale or purchase of marketable securities

For the purposes of paragraph (c) of Schedule 3 to the Act, each of the following authorities of the Territory is prescribed:

- (a) the Canberra Tourism and Events Corporation;
- (b) the Commissioner for Housing;
- (c) The Trustees of the Canberra Public Cemeteries.

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NOTE

1. The *Stamp Duties and Taxes Regulations* (in force under the *Stamp Duties and Taxes Act 1987*) as shown in this reprint comprise Regulations 1988 No. 3 amended as indicated in the Tables below.

Citation of Laws—The *Self-Government (Citation of Laws) Act 1989* (No. 21, 1989) altered the citation of most Ordinances so that after Self-Government day they are to be cited as Acts. That Act also affects references in ACT laws to Commonwealth Acts.

2. The *Legislation (Republication) Act 1996* (No. 51, 1996) authorises the Parliamentary Counsel in preparing a law for republication, to make certain editorial and other formal amendments in accordance with current legislative drafting practice. Those amendments make no change in the law. Amendments made pursuant to that Act do not appear in the Table of Amendments but details may be obtained on request from the Parliamentary Counsel's Office.

Table of Subordinate Laws

Regulation No.	Date of making	Date of notification in <i>Gazette</i>	Date of commencement	Application, saving or transitional provisions
1988 No. 3	10 Apr 1988	27 Apr 1988	27 Apr 1988	
No. 23, 1995	24 June 1995	30 June 1995	30 June 1995	—
Act No 35, 1998	—	14 Oct 1998 (Gaz 1988 No 41)	14 Oct 1998	—

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision	How affected
R. 3A.....	ad. No. 23, 1995
Rr. 4, 5.....	rs. Act No. 35, 1998