



Australian Capital Territory

Taxation (Government Business Enterprises) Regulations 2003 No 10

made under the

Taxation (Government Business Enterprises) Act 2003

Republication No 2

Effective: 1 July 2003 – 26 September 2003

Republication date: 1 July 2003

Last amendment made by A2003-30

Authorised by the ACT Parliamentary Counsel

About this republication

The republished law

This is a republication of the *Taxation (Government Business Enterprises) Regulations 2003*, made under the *Taxation (Government Business Enterprises) Act 2003* (including any amendment made under the *Legislation Act 2001*, part 11.3 (Editorial changes)) as in force on 1 July 2003. It also includes any amendment, repeal or expiry affecting the republished law to 1 July 2003.

The legislation history and amendment history of the republished law are set out in endnotes 3 and 4.

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
- unauthorised republications.

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

Editorial changes

The *Legislation Act 2001*, part 11.3 authorises the Parliamentary Counsel to make editorial amendments and other changes of a formal nature when preparing a law for republication. Editorial changes do not change the effect of the law, but have effect as if they had been made by an Act commencing on the republication date (see *Legislation Act 2001*, s 115 and s 117). The changes are made if the Parliamentary Counsel considers they are desirable to bring the law into line, or more closely into line, with current legislative drafting practice.

This republication does not include amendments made under part 11.3 (see endnote 1).

Uncommenced provisions and amendments

If a provision of the republished law has not commenced or is affected by an uncommenced amendment, the symbol **U** appears immediately before the provision heading. The text of the uncommenced provision or amendment appears only in the last endnote.

Modifications

If a provision of the republished law is affected by a current modification, the symbol **M** appears immediately before the provision heading. The text of the modifying provision appears in the endnotes. For the legal status of modifications, see *Legislation Act 2001*, section 95.

Penalties

The value of a penalty unit for an offence against this republished law at the republication date is—

- (a) if the person charged is an individual—\$100; or
- (b) if the person charged is a corporation—\$500.



Australian Capital Territory

Taxation (Government Business Enterprises) Regulations 2003

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Contents

	Page
1 Name of regulations	2
3 Territory entities subject to national tax equivalent regime—Act, s 6	2
4 Territory entities subject to taxes and charges generally—Act, s 9	2
5 Application of regulation 4	3
Endnotes	
1 About the endnotes	4
2 Abbreviation key	4

R2
01/07/03

Taxation (Government Business Enterprises)
Regulations 2003
Effective: 01/07/03-26/09/03

contents 1

Contents

		Page
3	Legislation history	5
4	Amendment history	5
5	Earlier republications	5



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Taxation (Government Business Enterprises) Act 2003

R2
01/07/03

Taxation (Government Business Enterprises)
Regulations 2003
Effective: 01/07/03-26/09/03

page 1

1 Name of regulations

These regulations are the *Taxation (Government Business Enterprises) Regulations 2003*.

3 Territory entities subject to national tax equivalent regime—Act, s 6

The following Territory entities are prescribed:

- ACTEW Corporation Limited
- ACTEW Distribution Limited
- ACTEW Retail Limited
- ACTEW Investments Pty Limited
- ACTEW China Pty Limited
- ACT Forests
- ACTION Authority
- ACTTAB Limited
- Totalcare Industries Limited.

4 Territory entities subject to taxes and charges generally—Act, s 9

The following Territory entities are prescribed:

- ACTEW Corporation Limited
- ACTEW Distribution Limited
- ACTEW Retail Limited
- ACTEW Investments Pty Limited
- ACTEW China Pty Limited
- ACT Forests
- ACT Insurance Authority
- ACTION Authority
- ACTTAB Limited
- Australian International Hotel School

- CIT Solutions
- CityScape
- Canberra Tourism and Events Corporation
- Cultural Facilities Corporation
- land development agency
- National Exhibition Centre Trust
- Stadiums Authority
- The Australian Capital Territory Public Cemeteries Board
- Totalcare Industries Limited
- Yarralumla Nursery.

5 Application of regulation 4

- (1) Before the commencement of the *Cemeteries and Crematoria Act 2003*, section 18, regulation 4 applies as if the reference in that regulation to The Australian Capital Territory Public Cemeteries Board were a reference to The Trustees of the Canberra Public Cemeteries.
- (2) This section expires on the commencement of the *Cemeteries and Crematoria Act 2003*, section 18.

Endnotes

1 About the endnotes

Endnotes

1 About the endnotes

Amending and modifying laws are annotated in the legislation history and the amendment history. Current modifications are not included in the republished law but are set out in the endnotes.

Not all editorial amendments made under the *Legislation Act 2001*, part 11.3 are annotated in the amendment history. Full details of any amendments can be obtained from the Parliamentary Counsel's Office.

Uncommenced amending laws and expiries are listed in the legislation history and the amendment history. These details are underlined. Uncommenced provisions and amendments are not included in the republished law but are set out in the last endnote.

If all the provisions of the law have been renumbered, a table of renumbered provisions gives details of previous and current numbering.

The endnotes also include a table of earlier republications.

If the republished law includes penalties, current information about penalty unit values appears on the republication inside front cover.

2 Abbreviation key

am = amended	ord = ordinance
amdt = amendment	orig = original
ch = chapter	p = page
cl = clause	par = paragraph
def = definition	pres = present
dict = dictionary	prev = previous
disallowed = disallowed by the Legislative Assembly	(prev...) = previously
div = division	prov = provision
exp = expires/expired	pt = part
Gaz = Gazette	r = rule/subrule
hdg = heading	reg = regulation/subregulation
IA = Interpretation Act 1967	renum = renumbered
ins = inserted/added	reloc = relocated
LA = Legislation Act 2001	R[X] = Republication No
LR = legislation register	RI = reissue
LRA = Legislation (Republication) Act 1996	s = section/subsection
mod = modified / modification	sch = schedule
No = number	sdiv = subdivision
num = numbered	sub = substituted
o = order	SL = Subordinate Law
om = omitted/repealed	<u>underlining</u> = whole or part not commenced or to be expired

3 Legislation history

Taxation (Government Business Enterprises) Regulations 2003 SL2003-10

notified LR 16 April 2003
reg 1, reg 2 taken to have commenced 1 July 2002 (LA s 75 (2))
remainder taken to have commenced 1 July 2002 (reg 2)

as amended by

Planning and Land Legislation Amendment Act 2003 A2003-30 sch 1 pt 1.5

notified LR 30 June 2003
s 1, s 2 commenced 30 June 2003 (LA s 75 (1))
sch 1 pt 1.5 commenced 1 July 2003 (s 2 and see Planning and Land
Act 2002 A2002-55, s 2)

4 Amendment history

Commencement

reg 2 om LA s 89 (4)

Territory entities subject to taxes and charges generally—Act, s 9

reg 4 am A2003-30 amdt 1.14

Application of regulation 4

reg 5 exp on the commencement of the *Cemeteries and Crematoria
Act 2003*, section 18 (reg 5 (2))

5 Earlier republications

Some earlier republications were not numbered. The number in column 1 refers to the publication order.

Since 12 September 2001 every authorised republication has been published in electronic pdf format on the ACT legislation register. A selection of authorised republications have also been published in printed format. These republications are marked with an asterisk (*) in column 1. Except for the footer, electronic and printed versions of an authorised republication are identical.

Republication No	Amendments to	Republication date
1	not amended	16 April 2003

R2 01/07/03	Taxation (Government Business Enterprises) Regulations 2003 Effective: 01/07/03-26/09/03	page 5
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