



Australian Capital Territory

# **Taxation (Government Business Enterprises) Regulations 2003**

**SL2003-10**

made under the

**Taxation (Government Business Enterprises) Act 2003**

**Republication No 6**

**Effective: 5 May 2004 – 2 November 2004**

Republication date: 5 May 2004

Last amendment made by SL2004-13

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 5 May 2004. It also includes any amendment, repeal or expiry affecting the republished law to 5 May 2004.

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](http://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

made under the

**Taxation (Government Business Enterprises) Act 2003**

## 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

### Endnotes

1 About the endnotes	4
2 Abbreviation key	4

---

R6  
05/05/04

Taxation (Government Business Enterprises)  
Regulations 2003

contents 1

Effective: 05/05/04-02/11/04

## Contents

---

		Page
3	Legislation history	5
4	Amendment history	5
5	Earlier republications	6



Australian Capital Territory

# Taxation (Government Business Enterprises) Regulations 2003

---

made under the

**Taxation (Government Business Enterprises) Act 2003**

---

---

R6  
05/05/04

Taxation (Government Business Enterprises)  
Regulations 2003

page 1

Effective: 05/05/04-02/11/04

**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 China Pty Limited
- ACT Forests
- ACTION Authority
- ACTTAB Limited
- Capital Linen Service
- 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 China Pty Limited
- ACT Forests
- ACT Insurance Authority
- ACTION Authority
- ACTTAB Limited
- Australian Capital Territory Public Cemeteries Board
- Australian Capital Tourism Corporation

- Australian International Hotel School
- Capital Linen Service
- CIT Solutions
- CityScape
- Cultural Facilities Corporation
- DUS Facilities Management
- land development agency
- National Exhibition Centre Trust
- Stadiums Authority
- Totalcare Industries Limited
- Yarralumla Nursery.

## 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.

### 2 Abbreviation key

am = amended	ord = ordinance
amdt = amendment	orig = original
ch = chapter	par = paragraph/subparagraph
cl = clause	pres = present
def = definition	prev = previous
dict = dictionary	(prev...) = previously
disallowed = disallowed by the Legislative Assembly	pt = part
div = division	r = rule/subrule
exp = expires/expired	reg = regulation/subregulation
Gaz = Gazette	renum = renumbered
hdg = heading	reloc = relocated
IA = Interpretation Act 1967	R[X] = Republication No
ins = inserted/added	RI = reissue
LA = Legislation Act 2001	s = section/subsection
LR = legislation register	sch = schedule
LRA = Legislation (Republication) Act 1996	sdiv = subdivision
mod = modified/modification	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)

#### **Statute Law Amendment Act 2003 (No 2) A2003-56 sch 3 pt 3.28**

notified LR 5 December 2003  
s 1, s 2 commenced 5 December 2003 (LA s 75 (1))  
sch 3 pt 3.28 commenced 19 December 2003 (s 2)

#### **Taxation (Government Business Enterprises) Amendment Regulations 2004 (No 1) SL2004-1**

notified LR 6 January 2004  
reg 1, reg 2 commenced 6 January 2004 (LA s 75 (1))  
remainder commenced 7 January 2004 (reg 2)

#### **Taxation (Government Business Enterprises) Amendment Regulations 2004 (No 2) SL2004-13**

notified LR 4 May 2004  
reg 1, reg 2 commenced 4 May 2004 (LA s 75 (1))  
remainder commenced 5 May 2004 (reg 2)

### 4 Amendment history

#### **Commencement**

reg 2 om LA s 89 (4)

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

reg 3 am SL2004-1 reg 4; SL2004-13 reg 4

## Endnotes

5 Earlier republications

---

**Territory entities subject to taxes and charges generally—Act, s 9**  
reg 4 am A2003-30 amdt 1.14; A2003-56 amdt 3.278; SL2004-1  
reg 5; SL2004-13 reg 5, reg 6

**Application of regulation 4**  
reg 5 exp 27 September 2003 (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.

<b>Republication No and date</b>	<b>Effective</b>	<b>Last amendment made by</b>	<b>Republication for</b>
R1 16 Apr 2003	1 July 2002– 30 June 2003	not amended	new regulations
R2 1 July 2003	1 July 2003– 26 Sept 2003	A2003-30	amendments by A2003-30
R3 27 Sept 2003	27 Sept 2003– 18 Dec 2003	A2003-30	commenced expiry
R4 19 Dec 2003	19 Dec 2003– 6 Jan 2004	A2003-56	amendments by A2003-56
R5 7 Jan 2004	7 Jan 2004– 4 May 2004	SL2004-1	amendments by SL2004-1

© Australian Capital Territory 2004