



Australian Capital Territory

Taxation (Government Business Enterprises) Regulation 2003

SL2003-10

made under the

Taxation (Government Business Enterprises) Act 2003

Republication No 16

Effective: 11 December 2008 – 10 December 2009

Republication date: 11 December 2008

Last amendment made by A2007-42
(republication for commencement date
of A2006-59 prescribed by SL2008-49)

Not all amendments are in force: see last endnote

Authorised by the ACT Parliamentary Counsel

About this republication

The republished law

This is a republication of the *Taxation (Government Business Enterprises) Regulation 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 11 December 2008. It also includes any amendment, repeal or expiry affecting the republished law to 11 December 2008.

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.



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made under the

Taxation (Government Business Enterprises) Act 2003

Contents

	Page
1 Name of regulation	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
3 Legislation history	5
4 Amendment history	7
5 Earlier republications	8

R16
11/12/08

Taxation (Government Business Enterprises)
Regulation 2003

contents 1

Effective: 11/12/08-10/12/09

Contents

6	Uncommenced amendments	Page 9
---	------------------------	-----------



Australian Capital Territory

Taxation (Government Business Enterprises) Regulation 2003

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R16
11/12/08

Taxation (Government Business Enterprises)
Regulation 2003

page 1

Effective: 11/12/08-10/12/09

1 Name of regulation

This regulation is the *Taxation (Government Business Enterprises) Regulation 2003*.

U 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
- ACTION
- ACTTAB Limited
- Capital Linen Service
- Land Development Agency
- Rhodium Asset Solutions Limited.

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

The following Territory entities are prescribed:

- ACTEW China Pty Limited
- ACTEW Corporation Limited
- ACTEW Distribution Limited
- ACTEW Retail Limited
- ACTION
- ACTTAB Limited
- Australian Capital Territory Public Cemeteries Authority
- Capital Linen Service
- CIT Solutions Pty Limited
- Cultural Facilities Corporation

- Exhibition Park Corporation
- Land Development Agency
- Property Branch, Department of Territory and Municipal Services
- Rhodium Asset Solutions Limited
- Territory Venues and Events, Department of Territory and Municipal Services
- 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
def = definition	pres = present
dict = dictionary	prev = previous
disallowed = disallowed by the Legislative Assembly	(prev...) = previously
div = division	pt = part
exp = expires/expired	r = rule/subrule
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

This regulation was originally the *Taxation (Government Business Enterprises) Regulations 2003*. It was renamed under the *Legislation Act 2001*.

Taxation (Government Business Enterprises) Regulation 2003 SL2003-10

notified LR 16 April 2003
s 1, s 2 taken to have commenced 1 July 2002 (LA s 75 (2))
remainder taken to have commenced 1 July 2002 (s 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
s 1, s 2 commenced 6 January 2004 (LA s 75 (1))
remainder commenced 7 January 2004 (s 2)

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

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

Territory Owned Corporations Amendment Act 2004 (No 2) A2004-74 s 5, s 6

notified LR 15 December 2004
s 1, s 2 commenced 15 December 2004 (LA s 75 (1))
s 5, s 6 commenced 14 January 2005 (s 2 and CN2005-1)

Endnotes

3 Legislation history

Insurance Authority Act 2005 A2005-24 s 23

notified LR 11 May 2005

s 1, s 2 commenced 11 May 2005 (LA s 75 (1))

s 23 commenced 12 May 2005 (s 2)

Hotel School (Repeal) Act 2005 A2005-45 s 14

notified LR 2 September 2005

s 1, s 2 commenced 2 September 2005 (LA s 75 (1))

s 14 commenced 31 October 2005 (s 2 and CN2005-20)

Taxation (Government Business Enterprises) Amendment Regulation 2006 (No 1) SL2006-21

notified LR 29 May 2006

s 1, s 2 taken to have commenced 1 November 2005 (LA s 75 (2))

remainder taken to have commenced 1 November 2005 (s 2)

Taxation (Government Business Enterprises) Amendment Regulation 2006 (No 2) SL2006-36

notified LR 29 June 2006

s 1, s 2 commenced 29 June 2006 (LA s 75 (1))

remainder commenced 1 July 2006 (s 2)

Territory-owned Corporations Amendment Act 2006 A2006-59 s 5 (as am by A2007-42 s 4)

notified LR 20 December 2006

s 1, s 2 commenced 20 December 2006 (LA s 75 (1))

s 5 commences 12 December 2009 (s 2 (2) (b) as am by A2007-42 s 4)

Note The prescribed date under s 2 (2) (b) is 12 December 2009 (see SL2008-24 s 3 and SL2008-49 s 3) (LA s 79 does not apply to this Act).

Taxation (Government Business Enterprises) Amendment Regulation 2007 (No 1) SL2007-9

notified LR 3 May 2007

s 1, s 2 commenced 3 May 2007 (LA s 75 (1))

remainder commenced 4 May 2007 (s 2)

Territory-owned Corporations Amendment Act 2007 A2007-42

notified LR 12 December 2007

s 1, s 2 commenced 12 December 2007 (LA s 75 (1))

remainder commenced 13 December 2007 (s 2)

Note This Act only amends the Territory-owned Corporations Amendment Act 2006 A2006-59.

4 Amendment history**Name of regulation**

s 1 am R7 LA

Commencement

s 2 om LA s 89 (4)

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

s 3 am SL2004-1 s 4; SL2004-13 s 4; A2004-74 s 5; SL2006-36 s 4, s 5; SL2007-9 s 4; A2006-59 s 5

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

s 4 am A2003-30 amdt 1.14; A2003-56 amdt 3.278; SL2004-1 s 5; SL2004-13 s 5, s 6; A2004-74 s 6; A2005-24 s 23; A2005-45 s 14; SL2006-21 s 4; SL2006-36 s 6
sub SL2007-9 s 5
am A2006-59 s 5

Application of regulation 4

s 5 exp 27 September 2003 (s 5 (2))

Endnotes

5 Earlier republications

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. Electronic and printed versions of an authorised republication are identical.

Republication No and date	Effective	Last amendment made by	Republication for
R1 16 Apr 2003	1 July 2002– 30 June 2003	not amended	new regulation
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
R6 5 May 2004	5 May 2004– 2 Nov 2004	SL2004-13	amendments by SL2004-13
R7 3 Nov 2004	3 Nov 2004– 13 Jan 2005	SL2004-13	editorial amendments under Legislation Act
R8 14 Jan 2005	14 Jan 2005– 11 May 2005	A2004-74	amendments by A2004-74
R9 12 May 2005	12 May 2005– 30 Oct 2005	A2005-24	amendments by A2005-24
R10 31 Oct 2005	31 Oct 2005– 31 Oct 2005	A2005-45	amendments by A2005-45

Republication No and date	Effective	Last amendment made by	Republication for
R11 29 May 2006	1 Nov 2005– 30 June 2006	SL2006-21	retrospective amendments by SL2006-21
R12 1 July 2006	1 July 2006– 3 May 2007	SL2006-36	amendments by SL2006-36
R13 4 May 2007	4 May 2007– 12 Dec 2007	SL2007-9	amendments by SL2007-9
R14 13 Dec 2007	13 Dec 2007– 18 June 2008	A2007-42	updated endnotes as amended by A2007-42
R15 19 June 2008	19 June 2008– 10 Dec 2008	A2007-42	commencement date of A2006-59 prescribed by SL2008-24

6 Uncommenced amendments

The following amendments have not been included in this republication because they were uncommenced at the republication date:

<p>Territory-owned Corporations Amendment Act 2006 A2006-59 s 5 (as am by A2007-42 s 4)</p>
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5 Taxation (Government Business Enterprises) Regulation 2003, sections 3 and 4

omit

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