



Australian Capital Territory

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

**SL2003-10**

made under the

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

**Republication No 23**

**Effective: 10 June 2015 – 29 March 2021**

Republication date: 10 June 2015

Last amendment made by [A2015-15](#)

## 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 10 June 2015. It also includes any commencement, amendment, repeal or expiry affecting this republished law to 10 June 2015.

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, the symbol **U** appears immediately before the provision heading. Any uncommenced amendments that affect this republished law are accessible on the ACT legislation register ([www.legislation.act.gov.au](http://www.legislation.act.gov.au)). For more information, see the home page for this law on the register.

### 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 the [Legislation Act 2001](#), section 95.

### Penalties

At the republication date, the value of a penalty unit for an offence against this law is \$150 for an individual and \$750 for a corporation (see [Legislation Act 2001](#), s 133).



Australian Capital Territory

# Taxation (Government Business Enterprises) Regulation 2003

made under the

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

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R23  
10/06/15

Taxation (Government Business Enterprises)  
Regulation 2003

contents 1

Effective: 10/06/15-29/03/21





Australian Capital Territory

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

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made under the

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

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**1 Name of regulation**

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

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

The following Territory entities are prescribed:

- ACTION
- Capital Linen Service
- Icon Water Limited
- Icon Distribution Investments Limited
- Icon Retail Investments Limited
- Land Development Agency.

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

The following Territory entities are prescribed:

- ACTION
- Australian Capital Territory Public Cemeteries Authority
- Capital Linen Service
- CIT Solutions Pty Limited
- Cultural Facilities Corporation
- Icon Water Limited
- Icon Distribution Investments Limited
- Icon Retail Investments Limited
- Land Development Agency

- Property Branch, Territory and Municipal Services Directorate
- Territory Venues and Events, Economic Development Directorate
- Yarralumla Nursery.

## Endnotes

1 About the endnotes

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## 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 are not included in the republished law. The details of these laws are underlined in the legislation history. Uncommenced expiries are underlined in the legislation history and amendment history.

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

A = Act	NI = Notifiable instrument
AF = Approved form	o = order
am = amended	om = omitted/repealed
amdt = amendment	ord = ordinance
AR = Assembly resolution	orig = original
ch = chapter	par = paragraph/subparagraph
CN = Commencement notice	pres = present
def = definition	prev = previous
DI = Disallowable instrument	(prev...) = previously
dict = dictionary	pt = part
disallowed = disallowed by the Legislative Assembly	r = rule/subrule
div = division	reloc = relocated
exp = expires/expired	renum = renumbered
Gaz = gazette	R[X] = Republication No
hdg = heading	RI = reissue
IA = Interpretation Act 1967	s = section/subsection
ins = inserted/added	sch = schedule
LA = Legislation Act 2001	sdiv = subdivision
LR = legislation register	SL = Subordinate law
LRA = Legislation (Republication) Act 1996	sub = substituted
mod = modified/modification	<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)

## Endnotes

**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](#))

**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 commenced 12 December 2010 (s 2 (2) (b) (as am by [A2007-42](#) s 4) and see [SL2008-49](#) s 3 (as am by [SL2009-53](#) s 4))

**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.

**ACT Teacher Quality Institute Act 2010 A2010-55 sch 2 pt 2.2**

notified LR 20 December 2010

s 1, s 2 commenced 20 December 2010 (LA s 75 (1))

sch 2 pt 2.2 commenced 1 January 2011 (s 2 and [CN2010-18](#))

**Administrative (One ACT Public Service Miscellaneous Amendments) Act 2011 A2011-22 sch 1 pt 1.147**

notified LR 30 June 2011

s 1, s 2 commenced 30 June 2011 (LA s 75 (1))

sch 1 pt 1.147 commenced 1 July 2011 (s 2 (1))

**Taxation (Government Business Enterprises) Amendment Regulation 2012 (No 1) SL2012-8**

notified LR 8 March 2012

s 1, s 2 taken to have commenced 1 July 2011 (LA s 75 (1))

remainder taken to have commenced 1 July 2011 (s 2)

**Territory-owned Corporations Amendment Act 2014 A2014-9 s 7**

notified LR 15 April 2014

s 1, s 2 commenced 15 April 2014 (LA s 75 (1))

s 7 commenced 15 April 2015 (s 2)

**Exhibition Park Corporation Repeal Act 2014 A2014-54 sch 1 pt 1.3**

notified LR 3 December 2014

s 1, s 2 commenced 3 December 2014 (LA s 75 (1))

sch 1 pt 1.3 commenced 1 January 2015 (s 2 (3))

**Statute Law Amendment Act 2015 A2015-15 sch 3 pt 3.54**

notified LR 27 May 2015

s 1, s 2 commenced 27 May 2015 (LA s 75 (1))

sch 3 pt 3.54 commenced 10 June 2015 (s 2)

## Endnotes

4 Amendment history

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### 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; [A2014-9](#) s 7; [A2015-15](#) amdt 3.219

#### **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; [A2010-55](#) amdt 2.2; [A2011-22](#) amdt 1.416; [SL2012-8](#) s 4; [A2014-54](#) amdt 1.4; [A2014-9](#) s 7; [A2015-15](#) amdt 3.220

#### **Application of regulation 4**

s 5 exp 27 September 2003 (s 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. 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	<a href="#">A2003-30</a>	amendments by <a href="#">A2003-30</a>
R3 27 Sept 2003	27 Sept 2003– 18 Dec 2003	<a href="#">A2003-30</a>	commenced expiry
R4 19 Dec 2003	19 Dec 2003– 6 Jan 2004	<a href="#">A2003-56</a>	amendments by <a href="#">A2003-56</a>
R5 7 Jan 2004	7 Jan 2004– 4 May 2004	<a href="#">SL2004-1</a>	amendments by <a href="#">SL2004-1</a>
R6 5 May 2004	5 May 2004– 2 Nov 2004	<a href="#">SL2004-13</a>	amendments by <a href="#">SL2004-13</a>
R7 3 Nov 2004	3 Nov 2004– 13 Jan 2005	<a href="#">SL2004-13</a>	editorial amendments under <a href="#">Legislation Act</a>
R8 14 Jan 2005	14 Jan 2005– 11 May 2005	<a href="#">A2004-74</a>	amendments by <a href="#">A2004-74</a>
R9 12 May 2005	12 May 2005– 30 Oct 2005	<a href="#">A2005-24</a>	amendments by <a href="#">A2005-24</a>
R10 31 Oct 2005	31 Oct 2005– 31 Oct 2005	<a href="#">A2005-45</a>	amendments by <a href="#">A2005-45</a>
R11 29 May 2006	1 Nov 2005– 30 June 2006	<a href="#">SL2006-21</a>	retrospective amendments by <a href="#">SL2006-21</a>

## Endnotes

5 Earlier republicatio

Republication No and date	Effective	Last amendment made by	Republication for
R12 1 July 2006	1 July 2006– 3 May 2007	<a href="#">SL2006-36</a>	amendments by <a href="#">SL2006-36</a>
R13 4 May 2007	4 May 2007– 12 Dec 2007	<a href="#">SL2007-9</a>	amendments by <a href="#">SL2007-9</a>
R14 13 Dec 2007	13 Dec 2007– 18 June 2008	<a href="#">A2007-42</a>	updated endnotes as amended by <a href="#">A2007-42</a>
R15 19 June 2008	19 June 2008– 10 Dec 2008	<a href="#">A2007-42</a>	commencement date of <a href="#">A2006-59</a> prescribed by <a href="#">SL2008-24</a>
R16 11 Dec 2008	11 Dec 2008– 10 Dec 2009	<a href="#">A2007-42</a>	commencement date of <a href="#">A2006-59</a> prescribed by <a href="#">SL2008-24</a>
R17 11 Dec 2009	11 Dec 2009– 11 Dec 2010	<a href="#">A2007-42</a>	commencement date of <a href="#">A2006-59</a> prescribed by <a href="#">SL2008-49</a> as amended by <a href="#">SL2009-53</a>
R18 12 Dec 2010	12 Dec 2010– 31 Dec 2010	<a href="#">A2007-42</a>	amendments by <a href="#">A2006-59</a> as amended by <a href="#">A2007-42</a>
R19* 1 Jan 2011	1 Jan 2011– 30 June 2011	<a href="#">A2010-55</a>	amendments by <a href="#">A2010-55</a>
R20 1 July 2011	1 July 2011– 31 Dec 2014	<a href="#">A2011-22</a>	amendments by <a href="#">A2011-22</a> does not include retrospective amendments by <a href="#">SL2012-8</a>

Republication No and date	Effective	Last amendment made by	Republication for
R20 (RI) 8 Mar 2012	1 July 2011– 31 Dec 2014	<a href="#">A2011-22</a>	amendments by <a href="#">A2011-22</a> reissue for retrospective amendments by <a href="#">SL2012-8</a>
R21 1 Jan 2015	1 Jan 2015– 14 Apr 2015	<a href="#">A2014-54</a>	amendments by <a href="#">A2014-54</a>
R22 15 Apr 2015	15 Apr 2015– 9 June 2015	<a href="#">A2014-54</a>	amendments by <a href="#">A2014-9</a>

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