

Australian Capital Territory

Duties Regulation 2023

Subordinate Law SL2023-18

The Australian Capital Territory Executive makes the following regulation under the [Duties Act 1999](http://www.legislation.act.gov.au/a/1999-7).

Dated 4 August 2023.

Andrew Barr

Chief Minister

Chris Steel

Minister



Australian Capital Territory

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[Duties Act 1999](http://www.legislation.act.gov.au/a/1999-7" \o "A1999-7)

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1 Name of regulation

This regulation is the *Duties Regulation 2023*.

2 Commencement

This regulation commences on the commencement of the [Revenue Legislation Amendment Act 2023](https://www.legislation.act.gov.au/a/2023-6/), section 20.

Note The naming and commencement provisions automatically commence on the notification day (see [Legislation Act](http://www.legislation.act.gov.au/a/2001-14), s 75 (1)).

3 Prescribed relevant acquisitions—Act, s 87 (2)

(1) A person need not prepare an acquisition statement in relation to a relevant acquisition made by the person if the rate of duty for the relevant acquisition is nil.

(2) In this section:

rate of duty, for a relevant acquisition, means the rate at which an amount of duty is payable for the relevant acquisition determined under the [Taxation Administration Act 1999](http://www.legislation.act.gov.au/a/1999-4), section 139 for the [Act](https://www.legislation.act.gov.au/a/1999-7), sections 90 to 90B.

Endnotes

1 Notification

Notified under the [Legislation Act](http://www.legislation.act.gov.au/a/2001-14) on 10 August 2023.

2 Republications of amended laws

For the latest republication of amended laws, see [www.legislation.act.gov.au](http://www.legislation.act.gov.au/).

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