



Australian Capital Territory

# Duties Regulation 2023

Subordinate Law SL2023-18

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The Australian Capital Territory Executive makes the following regulation under the *Duties Act 1999*.

Dated 4 August 2023.

ANDREW BARR  
Chief Minister

CHRIS STEEL  
Minister

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Subordinate Law SL2023-18

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[Duties Act 1999](#)

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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*, section 20.

*Note* The naming and commencement provisions automatically commence on the notification day (see *Legislation Act*, 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*, section 139 for the *Act*, sections 90 to 90B.

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**Endnotes**

**1 Notification**

Notified under the *Legislation Act* 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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