

**NORTHERN TERRITORY OF AUSTRALIA**

**STAMP DUTY (EXEMPTION) REGULATIONS**

As in force at 8 December 1993

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## STAMP DUTY (EXEMPTION) REGULATIONS

### Regulations under the *Stamp Duty Act*

#### 1 Citation

These Regulations may be cited as the *Stamp Duty (Exemption) Regulations*.

#### 2 Interpretation

In these Regulations, unless the contrary intention appears:

**Act** means the *Stamp Duty Act*.

**Commissioner** means the Commissioner of Taxes appointed under the *Taxation (Administration) Act*.

**motor vehicle trader** means a person who in the opinion of the Commissioner is engaged principally in the trade or business of buying and selling motor vehicles.

#### 3 Exemption of motor vehicle traders

For the purposes of section 6(13) of the Act, a motor vehicle trader is exempt from liability to pay duty under Item 16 of Schedule 1 of the Act in respect of motor vehicles acquired by the motor vehicle trader for the purpose of resale by him in the ordinary course of his business.

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**ENDNOTES**
**1 KEY**

Key to abbreviations

<b>amd = amended</b>	<b>od = order</b>
<b>app = appendix</b>	<b>om = omitted</b>
<b>bl = by-law</b>	<b>pt = Part</b>
<b>ch = Chapter</b>	<b>r = regulation/rule</b>
<b>cl = clause</b>	<b>rem = remainder</b>
<b>div = Division</b>	<b>renum = renumbered</b>
<b>exp = expires/expired</b>	<b>rep = repealed</b>
<b>f = forms</b>	<b>s = section</b>
<b>Gaz = Gazette</b>	<b>sch = Schedule</b>
<b>hdg = heading</b>	<b>sdiv = Subdivision</b>
<b>ins = inserted</b>	<b>SL = Subordinate Legislation</b>
<b>lt = long title</b>	<b>sub = substituted</b>
<b>nc = not commenced</b>	

**2 LIST OF LEGISLATION*****Stamp Duty (Exemption) Regulations (SL No. 30, 1978)***

Notified	27 October 1978
Commenced	27 October 1978

***Amendment of the Stamp Duty (Exemption) Regulations (SL No. 25, 1981)***

Notified	3 September 1981
Commenced	1 September 1981 (r 1)

***Amendments of the Stamp Duty (Exemption) Regulations (SL No. 35, 1982)***

Notified	11 June 1982
Commenced	11 June 1982

***Amendments of the Stamp Duty (Exemption) Regulations (SL No. 47, 1984)***

Notified	22 August 1984
Commenced	22 August 1984

***Stamp Duty Amendment Act 1990 (Act No. 21, 1990)***

Assent date	7 June 1990
Commenced	1 January 1991 (Gaz S76, 21 December 1990)

***Amendments of Stamp Duty (Exemption) Regulations (SL No. 46, 1993)***

Notified	8 December 1993
Commenced	8 December 1993

**3 LIST OF AMENDMENTS**

r 2	amd No. 46, 1993, r 1
r 4	rep No. 46, 1993, r 2
r 5	ins No. 25, 1981, r 2
	sub No. 35, 1982; No. 47, 1984
	rep Act No. 21, 1990, s 6