

NORTHERN TERRITORY OF AUSTRALIA
STAMP DUTY AMENDMENT ACT (NO. 2) 1991

No. 78 of 1991

TABLE OF PROVISIONS

Section

1. Short title
2. Commencement
3. Repeal
4. Assessing duty in certain circumstances
5. Schedule 1
6. Schedule 2



NORTHERN TERRITORY OF AUSTRALIA

No. 78 of 1991

AN ACT

to amend the *Stamp Duty Act*

[Assented to 17 December 1991]

BE it enacted by the Legislative Assembly of the Northern Territory of Australia, with the assent as provided by the *Northern Territory (Self-Government) Act 1978* of the Commonwealth, as follows:

1. SHORT TITLE

This Act may be cited as the *Stamp Duty Amendment Act (No. 2) 1991*.

2. COMMENCEMENT

This Act comes into operation on the commencement of the *Taxation (Administration) Amendment Act (No. 2) 1991*.

3. REPEAL

Section 8 of the *Stamp Duty Act* is repealed.

4. ASSESSING DUTY IN CERTAIN CIRCUMSTANCES

Section 8A(1) of the *Stamp Duty Act* is amended by omitting "land" and substituting "dutiabale property".

5. SCHEDULE 1

Schedule 1 to the *Stamp Duty Act* is amended -

- (a) by omitting from the column headed "Class of instruments", in relation to item 5 in that Schedule, "*Conveyance of Real Property*" and substituting "*Conveyance of Dutiable Property*"; and

Stamp Duty Amendment (No. 2)

- (b) by omitting from paragraph (2) in that column in relation to that item "an interest in the land" and substituting "an interest in the property".

6. SCHEDULE 2

Schedule 2 to the *Stamp Duty Act* is amended by inserting, after Item No. 32, the following:

"33. Grant of a statutory licence or permission used in or in connection with a business undertaking, not being a grant which is or, in the opinion of the Commissioner, amounts to or has the same effect as, a transfer of the licence or permission.

"33A. Transfer under the *Commercial Passenger (Road) Transport Act* of a taxi licence or a supplementary taxi licence or an agreement to make such a transfer.

"33B. Grant of an estate in freehold or other lesser estates in land from the Crown.

"33C. Transfer under the *Petroleum Act*, the *Energy Pipelines Act*, the *Petroleum (Submerged Lands) Act* or the *Petroleum (Prospecting and Mining) Act* of a lease, licence, permit or other authority, or any agreement to make such a transfer."
