



NORTHERN TERRITORY OF AUSTRALIA

No. 78 of 1982

AN ACT

To amend the *Taxation (Administration) Act*

[Assented to 8 December 1982]

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 *Taxation (Administration) Amendment Act 1982*.

2. PRINCIPAL ACT

The *Taxation (Administration) Act* is in this Act referred to as the Principal Act.

3. INTERPRETATION

Section 4(1) of the Principal Act is amended by inserting in paragraph (b) of the definition of "motor vehicle certificate of registration", after "(ii) to", the words "or from".

4. NEW SECTION

The Principal Act is amended by inserting after section 9 the following:

"9A. REGISTRATION OF INSTRUMENTS NOT DULY STAMPED

"(1) Subject to sub-section (2), a person whose office it is to enrol, register or enter in or upon any rolls, books, or records an instrument chargeable with duty shall not enrol, register or enter such an instrument which is not duly stamped.

Penalty: \$1,000.

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"(2) An instrument which is marked as duly stamped, or which is stamped in accordance with section 63, shall, for the purposes of sub-section (1), be deemed to be duly stamped."

5. INSTRUMENT ON WHICH NO DUTY IS PAYABLE

Section 17 of the Principal Act is amended -

(a) by omitting from sub-section (5) "An agreement" and substituting "Subject to sub-section (5A), an agreement"; and

(b) by inserting after sub-section (5) the following:

"(5A) A lease, transfer or assignment shall not, for the purposes of sub-section (5), be in conformity with an agreement to lease, transfer or assign where the lessee, transferee or assignee is a person other than the lessee, transferee or assignee named in the agreement."

6. NEW SECTION

The Principal Act is amended by omitting section 56A and substituting the following:

"56A. REFUND OF DUTY WHERE AGREEMENT RESCINDED, &c.

"(1) Where duty is payable or has been paid on an agreement to grant a lease or to transfer an estate in fee simple or a lease and the agreement is afterwards rescinded, cancelled or annulled, the Commissioner shall remit the amount of duty payable, or refund to the party to the agreement by whom or on whose behalf the duty was paid an amount equal to the amount of the difference between the amount of the duty so paid or payable and the amount which would have been payable if the agreement were a lease or a transfer made subsequent to and in conformity with a duly stamped agreement for a lease or for a transfer of an estate in fee simple or a lease, as the case may be.

"(2) Remission is not available nor a refund payable under sub-section (1) to a person unless he furnishes to the Commissioner, within 90 days after the rescission, cancellation or annulment of the agreement to which that remission or refund relates, an application in accordance with the approved form together with such information as the Commissioner requires to enable him to determine that that agreement has been rescinded, cancelled or annulled.

"(3) This section shall not apply to an agreement where the Commissioner is of the opinion that a subsequent sale of the property the subject of the agreement -

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- (a) is a sub-sale or a transaction having the effect of a sub-sale, notwithstanding that the subsequent conveyance or transfer is executed by the person who was the vendor in that rescinded, cancelled or annulled agreement; or
- (b) is the result of an assignment or transfer by direction, whether in writing or not, initiated by the lessee or transferee named in that agreement."

7. WHEN TRANSFERS ARE TO BE DULY STAMPED

Section 67 of the Principal Act is amended by omitting "by or on behalf of the transferee" (wherever occurring).

8. NEW SECTION

The Principal Act is amended by omitting section 69 and substituting the following:

"69. HOW DUTY DENOTED

"The payment of duty imposed on an instrument of transfer referred to in section 67 shall be denoted by impressed stamp."

9. INTERPRETATION

Section 69A of the Principal Act is amended by inserting after sub-section (1) the following:

"(1A) For the purposes of this Division, duty imposed on a loan security is payable by the borrower or the person bound."

10. STAMP DUTY WHERE TOTAL SECURED IS INCREASED OR NOT A DEFINITIVE SUM

Section 69B(5) of the Principal Act is amended by omitting "sub-section (5)" and substituting "sub-section (3)".

1. The first part of the document is a list of names and addresses of the members of the committee.