Serial 97 Stamp Duty Amendment (No. 2) Mr Coulter

NORTHERN TERRITORY OF AUSTRALIA

STAMP DUTY AMENDMENT BILL (NO. 2) 1991

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NORTHERN TERRITORY OF AUSTRALIA

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to amend the Stamp Duty Act

B^E 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

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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Section 8 of the Stamp Duty Act is repealed.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 "dutiable 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
- (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

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Schedule 2 to the $\mathit{Stamp\ Duty\ Act}$ 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, 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.".

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