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## Regulations under the *Stamp Duty Act*

I, JOHN ARMSTRONG ENGLAND, the Administrator of the Northern Territory of Australia, acting with the advice of the Executive Council, hereby make the following Regulations under the *Stamp Duty Act*.

Dated this twentieth day of October, 1978.

J. A. ENGLAND  
Administrator

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### STAMP DUTY (EXEMPTION) REGULATIONS

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| <p>1. These Regulations may be cited as the Stamp Duty (Exemption) Regulations.</p>  | Citation                           |
| <p>2. In these Regulations, unless the contrary intention appears—</p> <p>“Act” means the <i>Stamp Duty Act</i>;</p> <p>“Commissioner” means the Commissioner of Taxes appointed under the <i>Taxation (Administration) Act</i>;</p> <p>“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;</p> <p>“pawnbroker” means a person currently registered under the <i>Pawnbrokers Act</i> as a pawnbroker.</p> | Interpretation                     |
| <p>3. 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.</p>  | Exemption of motor vehicle traders |
| <p>4. For the purposes of section 6(13) of the Act, a pawnbroker and a person who delivers an article for pawn to a pawnbroker are exempt from liability to pay duty under the Act on loan securities in respect of pawned personal property.</p>  | Exemption of pawnbroker            |

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\*Notified in the *Northern Territory Government Gazette* on 27 October, 1978.