

**PRIVATE UNIT TRUSTS**

The South Australian Government has recently given approval for amendments to be made to the unit trust provisions of the *Stamp Duties Act 1923* to overcome the stamp duty implications of the decision in the High Court case of *CPT Custodian Pty Ltd vs Commissioner of State Revenue (Vic)*.

**OPERATION**

The amendments will operate both prospectively and retrospectively and will be introduced into Parliament early in calendar year 2007.

Further information regarding this change can be obtained from RevenueSA.

**Location**

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COMMISSIONER OF STATE TAXATION