

SOUTH AUSTRALIA



STATE TAXATION OFFICE

Stamp Duties

Circular No. 173

STAMP DUTIES (MISCELLANEOUS) AMENDMENT ACT 1998

BACKGROUND

The *Stamp Duties (Miscellaneous) Amendment Act 1998* was assented to on 23 July 1998.

Full details and information as to the legislative content of the amendment can only be reached by considering the provisions of the amendment in conjunction with the Stamp Duties Act.

The Act made three amendments, the first two being budget measures, as outlined in the 1998/99 State Budget, and the last repealed a motor vehicle exemption for heavy vehicles.

Taxpayers who require further overview information as to the operation of the three measures contained in the amending Act should refer to the following three Circulars issued on 28 May 1998:-

- stamp duty on general insurance business – Circular No 170;
- stamp duty on motor vehicle compulsory third party insurance policies – Circular No 171; and
- stamp duty on heavy vehicle registrations – Circular No 172.

FURTHER INFORMATION

Location

State Taxation Office
State Administration Centre
200 Victoria Square East
ADELAIDE SA 5000

Postal

Commissioner of State Taxation
State Taxation Office
Box 1353 GPO
ADELAIDE SA 5001

Telephone

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Facsimile

(08) 8226 3834

Website

<http://www.treasury.sa.gov.au/tax.htm>

28 July 1998

COMMISSIONER OF STATE TAXATION