

SOUTH AUSTRALIA



RevenueSA

Stamp Duties

Circular No. 230

REGULATIONS UNDER THE STAMP DUTIES ACT 1923

The *Subordinate Legislation Act 1978* provides for the automatic revocation of subordinate legislation. The effect of that Act is that the Regulations under the *Stamp Duties Act 1923*, the *Stamp Duties Regulations 1991*, expire on 1 September 2002.

Replacement regulations, the *Stamp Duties Regulations 2002*, were gazetted on 15 August 2002, (page 3070 of the South Australian Government Gazette) and come into force on 1 September 2002.

While there have been some minor amendments to reflect changed practices and remove obsolete references, there is no change to existing policy.

FURTHER INFORMATION

Location

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21 August 2002

COMMISSIONER OF STATE TAXATION