

## Notes

<sup>1</sup> This is a compilation of the *Strata Titles Act 1985* and includes the amendments made by the other written laws referred to in the following table. For amendments that had not come into operation on the date on which this compilation was prepared see endnote <sup>1a</sup>.

### Compilation table

Short title	Number and Year	Assent	Commencement	Miscellaneous
<i>Strata Titles Act 1985</i>	33 of 1985	6 May 1985	30 June 1985 (see section 2 and <i>Gazette</i> 21 June 1985 p.2188)	
<i>Strata Titles Amendment Act 1986</i>	42 of 1986	1 August 1986	1 August 1986	
<i>Acts Amendment (Water Authority Rates and Charges) Act 1987, Part IX</i>	24 of 1987	25 June 1987	14 July 1987 (see section 2 and <i>Gazette</i> 14 July 1987 p.2647)	
<i>Acts Amendment (Heritage Council) Act 1990, Part 2</i>	97 of 1990	22 December 1990	25 February 1991 (see section 2 and <i>Gazette</i> 22 February 1991 p.868)	
<i>Retirement Villages Act 1992, section 86</i>	34 of 1992	19 June 1992	10 July 1992 (see section 2 and <i>Gazette</i> 10 July 1992 p.3185)	
<i>Financial Administration Legislation Amendment Act 1993, Part 4</i>	6 of 1993	27 August 1993	Deemed operative 1 July 1993 ( see section 2(1))	
<i>Acts Amendment (Public Sector Management) Act 1994, section 19</i>	32 of 1994	29 June 1994	1 October 1994 (see section 2 and <i>Gazette</i> 30 September 1994 p.4948)	
<i>Planning Legislation Amendment Act (No. 2) 1994, section 46(12)</i>	84 of 1994	13 January 1995	1 March 1995 (see section 2 and <i>Gazette</i> 21 February 1995 p.567)	
<i>Caravan Parks and Camping Grounds Act 1995, section 33</i>	34 of 1995	29 September 1995	1 July 1997 (see section 2 and <i>Gazette</i> 20 June 1997 p.2805)	

<b>Short title</b>	<b>Number and Year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Miscellaneous</b>
<i>Strata Titles Amendment Act 1995</i>	58 of 1995	20 December 1995	14 April 1996 (see section 2 and <i>Gazette</i> 15 March 1996 p.981)	Sections 5(5), 46(2) and 54(3): validation <sup>2, 7, 8</sup> ; Sections 38(2), 43(5) and (6), 45(3), 57(2) and (3), 66 and 93(2): transitional <sup>4, 5</sup> , 6, 9, 10, 11
<i>Water Agencies Restructure (Transitional and Consequential Provisions) Act 1995, Part 13</i>	73 of 1995	27 December 1995	1 January 1996 (see section 2 and <i>Gazette</i> 29 December 1995 p.6291)	
<i>Local Government (Consequential Amendments) Act 1996, section 4</i>	14 of 1996	28 June 1996	1 July 1996 (see section 2)	
<i>Strata Titles Amendment Act 1996</i>	61 of 1996	11 November 1996	20 January 1997 (see section 2 and <i>Gazette</i> 17 January 1997 p.405)	Section 12(2) and (3): transitional <sup>15</sup> ; section 30: transitional <sup>16</sup> ; section 34(4): transitional <sup>17</sup>
<i>Licensed Surveyors Amendment Act 1996, section 28</i>	79 of 1996	14 November 1996	5 April 1997 (see section 2 and <i>Gazette</i> 4 April 1997 p.1750)	
<i>Transfer of Land Amendment Act 1996, section 153(1)</i>	81 of 1996	14 November 1996	14 November 1996 (see section 2(1))	
<i>Equal Opportunity Amendment Act (No. 3) 1997, section 8</i>	42 of 1997	9 December 1997	6 January 1998 (see section 2)	
<i>Statutes (Repeals and Minor Amendments) Act 1997, section 115</i>	57 of 1997	15 December 1997	15 December 1997 (see section 2)	
<i>Statutes (Repeals and Minor Amendments) Act (No. 2) 1998, section 66</i>	10 of 1998	30 April 1998	30 April 1998 (see section 2(1))	

<b>Short title</b>	<b>Number and Year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Miscellaneous</b>
<i>Acts Amendment and Repeal (Financial Sector Reform) Act 1999</i> , section 104	26 of 1999	29 June 1999	1 July 1999 (see section 2 and <i>Gazette</i> 30 June 1999 p.2905)	
<i>Statutes (Repeals and Minor Amendments) Act 2000</i> , section 40	24 of 2000	4 July 2000	4 July 2000 (see section 2)	
<i>Corporations (Consequential Amendments) Act 2001</i> Pt. 49	10 of 2001	28 Jun 2001	15 Jul 2001 (see s. 2 and <i>Gazette</i> 29 Jun 2001 p. 3257 and <i>Cwlth Gazette</i> 13 Jul 2001 No. S285)	
<i>Planning Appeals Amendment Act 2002</i> s. 28	24 of 2002	24 Sep 2002	18 Apr 2003 (see s. 2 and <i>Gazette</i> 17 Apr 2003 p. 1243)	
<i>Taxation Administration (Consequential Provisions) Act 2002</i> s. 23 <sup>22</sup>	45 of 2002	20 Mar 2003	1 Jul 2003 (see s. 2 and <i>Gazette</i> 27 Jun 2003 p. 2383)	
<i>Acts Amendment (Equality of Status) Act 2003</i> Pt. 56	28 of 2003	22 May 2003	1 Jul 2003 (see s. 2 and <i>Gazette</i> 30 Jun 2003 p. 2579)	

1a On the date on which this compilation was prepared, provisions referred to in the following table had not come into operation and are not included in this compilation. For the text of the provisions see the endnote referred to after the short title.

**Provisions that have not come into operation**

<b>Short title</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>
<i>State Superannuation (Transitional and Consequential Provisions) Act 2000</i> s. 67 <sup>20</sup>	43 of 2000	2 Nov 2000	To be proclaimed (see s. 2(2))

<sup>2</sup> Section 5(5) of the *Strata Titles Amendment Act 1995* (No. 58 of 1995) reads as follows —

“

- (5) A plan registered under the principal Act before the provision inserted by subsection (3) came into operation is declared to be, and to have always been, valid if it would have been valid at the time of registration had that provision been then in operation.

”

3 Footnote no longer applicable.

4 Section 38(2) of the *Strata Titles Amendment Act 1995* (No. 58 of 1995) reads as follows —

“

- (2) A strata company does not commit an offence by contravening section 35A(1) of the principal Act during the period from the commencement of subsection (1) to the expiration of 12 months after that commencement.

”

5 Section 43(5) and (6) of the *Strata Titles Amendment Act 1995* (No. 58 of 1995) reads as follows —

“

- (5) Subsection (4) of section 42 of the principal Act as in force immediately before the commencement of this section applies to any unrecorded by-laws, but the lodgment of notice under paragraph (a) of that subsection in respect of any unrecorded by-law shall be effected not later than —
- (a) 2 years after the passing of the resolution for that by-law; or
  - (b) 12 months after the commencement of section 43(5) of the *Strata Titles Amendment Act 1995*,
- whichever is the sooner.

- (6) In subsection (5) —
- “**unrecorded by-law**” means a by-law or an amendment or repeal of a by-law made, but not referred to on the strata/survey-strata plan as required by section 42(4) of the principal Act, before the commencement of this section.

”

6 Section 45(3) of the *Strata Titles Amendment Act 1995* (No. 58 of 1995) reads as follows —

“

- (3) A strata company does not commit an offence by contravening section 43(1)(b)(ia) of the principal Act during the period from the commencement of subsection (1)(a)(i) to the expiration of 12 months after that commencement.

”

7 Section 46(2) of the *Strata Titles Amendment Act 1995* (No. 58 of 1995) reads as follows —

“

- (2) Expenditure made by the council of a strata company at any time before the commencement of subsection (1) that would have been within paragraph (e) of section 47(2) of the principal Act if that section had then been in operation is declared to be, and to have always been, as valid as it would have been if that section had been then in operation.

”

8 Section 54(3) of the *Strata Titles Amendment Act 1995* (No. 58 of 1995) reads as follows —

“

(3) Any insurance effected and maintained by a strata company at any time before the commencement of subsection (1)(b) that would have been within section 55(1)(b) of the principal Act if that section and subsection (1)(b) had then come into operation is declared to be, and to have always been, as valid as it would have been if that section and subsection (1)(b) had then come into operation.

”

9 Section 57(2) and (3) of the *Strata Titles Amendment Act 1995* (No. 58 of 1995) reads as follows —

“

(2) Section 60, as inserted by subsection (1), applies to a plan registered after the commencement of this section.

(3) Section 60, as it existed before the commencement of this section, continues to apply, despite its repeal, to a plan registered before that commencement.

”

10 Section 66 of the *Strata Titles Amendment Act 1995* (No. 58 of 1995) reads as follows —

“

**66. Transitional provision**

Despite their repeal by section 63, sections 68 and 69 of the principal Act continue to apply to any contract, agreement or document entered into before the commencement of section 63 and the provisions inserted into the principal Act by that section do not apply to any such contract, agreement or document.

”

11 Section 93(2) of the *Strata Titles Amendment Act 1995* (No. 58 of 1995) reads as follows —

“

(2) Any proceedings commenced under section 28, 29, 31, 50, 51 or 124 of the principal Act before the commencement of subsection (1) may be continued and determined, and any proceedings in the nature of an appeal arising from those proceedings may be taken and disposed of, as if subsection (1) had not been enacted.

”

12 The *Strata Titles Act 1966* is repealed by this Act, s.131.

13 Now see the *Water Agencies (Powers) Act 1984* (No. 3 of 1984).

14 Section 112(2) of the *Public Sector Management Act 1994* (No. 31 of 1994) allows references to the Public Service Board to be read as references to the Minister for Public Sector Management.

15 Section 12(2) and (3) of the *Strata Titles Amendment Act 1996* (No. 61 of 1996) reads as follows —

“

(2) If —

(a) a resolution without dissent has been passed by a strata company for a scheme during the relevant period

consenting to a proposed re-subdivision and allocation of unit entitlement as mentioned in subparagraph (ii) of section 8A(a) of the principal Act; but

- (b) the plan of re-subdivision was not registered before the expiry of the relevant period,

the resolution without dissent is to be treated as if it were a unanimous resolution for the purposes of that paragraph.

- (3) In subsection (2) —

“**relevant period**” means the period —

- (a) beginning on the day of the commencement of the *Strata Titles Amendment Act 1995*; and
- (b) ending with the day before the commencement of the *Strata Titles Amendment Act 1996*.

”.

16 Section 30 of the *Strata Titles Amendment Act 1996* (No. 61 of 1996) reads as follows —

“

**30. Transitional provisions as to insurance**

- (1) If immediately before the day on which section 25 of the *Strata Titles Amendment Act 1996* commences (“**the commencement day**”) a strata company for a single tier strata scheme is maintaining insurance in respect of —
  - (a) buildings in the scheme; and
  - (b) damage to property, death or bodily injury,that after the commencement day satisfies the requirements of new section 53D(3), the strata company is to be taken to have made a determination for the purposes of new section 53B(2).
- (2) Subsection (1) does not prevent the strata company exercising the power under new section 53B(2) to revoke a determination under that section.
- (3) If immediately before the commencement day a strata company for a single tier strata company is exempt from the requirements of section 54 or 55(1)(c) of the principal Act by order of a referee under section 103J of that Act, the order continues in force after the commencement day as if the order exempted the strata company from the obligation to insure imposed on it by new section 53D.
- (4) An order to which subsection (3) applies ceases to have effect if —
  - (a) at any time after the commencement day a proprietor serves notice in writing —
    - (i) on the strata company; or
    - (ii) in the case of a two-lot scheme, on the other proprietor,that he requires the termination of the order; and
  - (b) the notice is recorded on the strata/survey-strata plan by the Registrar of Titles.
- (5) It is for the person who has served a notice under subsection (4) to lodge a copy of the notice, accompanied by the prescribed form, with the Registrar of Titles for the purpose of subsection (4)(b).
- (6) In this section —

“new section” refers to a section inserted in the principal Act by section 25 of this Act.

”

17 Section 34(4) of the *Strata Titles Amendment Act 1996* (No. 61 of 1996) reads as follows —

“

- (4) Section 103L of the principal Act as amended by this section applies to the amount of a premium or other charge of which a proprietor received notice before the commencement of subsection (1) if —
- (a) under section 36A or 36B a fund for administrative purposes was not maintained under section 36(1)(a);
  - (b) the strata company was required to effect and maintain the insurance to which the premium or other charge related; and
  - (c) the proprietor —
    - (i) paid another proprietor’s share of the amount; and
    - (ii) applies to a referee for an order under section 103L within 3 months after the commencement of subsection (1).

”

18 Renumbered as section 3AC by the *Strata Titles Amendment Act 1996* (No. 61 of 1996 section 5).

19 Footnote no longer applicable.

20 On the date on which this compilation was prepared, the *State Superannuation (Transitional and Consequential Provisions) Act 2000* s. 67 had not come into operation. It reads:

“

**67. Strata Titles Act 1985 amended**

Section 73(1)(g)(i) of the *Strata Titles Act 1985* is amended by deleting “, and in particular his rights, if any, under the *Superannuation and Family Benefits Act 1938*”.

”

21 Footnote no longer applicable.

22 The *Taxation Administration (Consequential Provisions) Act 2002* s. 3 and 4 and Pt. 4 read as follows:

“

**3. Relationship with other Acts**

The *Taxation Administration Act 2003* is to be read with this Act as if they formed a single Act.

**4. Meaning of terms used in this Act**

The Glossary at the end of the *Taxation Administration Act 2003* defines or affects the meaning of some of the words and expressions used in this Act and also affects the operation of other provisions.

## Part 4 — Transitional provisions

### Division 1 — Interpretation

#### 33. Definitions

In this Part —

“**commencement day**” means the day on which the *Taxation Administration Act 2003* comes into operation;

“**old Act**” means —

- (a) an Act repealed by section 5;
- (b) the old Stamp Act; or
- (c) section 41 of the *Metropolitan Region Town Planning Scheme Act 1959* as in force immediately before the commencement day;

“**old Stamp Act**” means the *Stamp Act 1921* as in force immediately before the commencement day;

“**substantive provisions**”, in relation to an old Act, means the provisions of the old Act other than those dealing with matters dealt with in the *Taxation Administration Act 2003*.

### Division 2 — General transitional provisions

#### 34. General transitional arrangements

- (1) Section 37(1) of the *Interpretation Act 1984*, except paragraphs (a) and (b), does not apply in relation to the repeal of an old Act.
- (2) The repeal of an old Act does not, unless the contrary intention appears —
  - (a) affect any right, interest, title, power or privilege created, acquired, accrued, established or exercisable or any status or capacity existing prior to the repeal;
  - (b) affect any duty, obligation, liability, or burden of proof imposed, created, or incurred prior to the repeal;
  - (c) subject to section 11 of *The Criminal Code* and section 10 of the *Sentencing Act 1995*, affect any penalty or forfeiture incurred or liable to be incurred in respect of an offence committed against the old Act; or
  - (d) affect any investigation, legal proceeding or remedy in respect of any such right, interest, title, power, privilege, status, capacity, duty, obligation, liability, burden of proof, penalty or forfeiture.
- (3) Subject to subsections (4) and (5) —
  - (a) a right, interest, title, power, privilege, duty, obligation, liability or burden of proof referred to in subsection (2)(a) or (b) may be exercised or enforced;
  - (b) a penalty or forfeiture referred to in subsection (2)(c) may be imposed and enforced; and
  - (c) an investigation, legal proceeding or remedy referred to in subsection (2)(d) may be instituted, continued, or enforced,as if the substantive provisions of the relevant old Act —
  - (d) had not been repealed;
  - (e) were a taxation Act for the purposes of the *Taxation Administration Act 2003*; and



- (f) had been amended to make any modifications necessary for this section to have effect.
- (4) If an objection, appeal or other legal proceeding (the “**action**”) was instituted under an old Act and was not finally determined before the commencement day —
  - (a) the action may be continued;
  - (b) any requirement to pay interest on an amount of tax determined in the action to have been overpaid applies and may be enforced;
  - (c) any penalty may be imposed and enforced; and
  - (d) any decision, order or determination made in the action has effect, and may be enforced,

as if this Act and the taxation Acts had not commenced.

- (5) If the time limited by an old Act for doing anything is longer than the time limited by a taxation Act for doing the equivalent thing under that Act, then in relation to a matter to which subsection (3) applies, the time limited under the old Act applies in relation to the doing of the thing under the taxation Act.
- (6) If the time limited by an old Act for commencing proceedings in relation to an offence under that Act is shorter than the 5 year period limited by section 111 of the *Taxation Administration Act 2003*, then despite section 111, proceedings in relation to an offence under the old Act (including an offence under a provision of the old Act that is continued in force under this Part) cannot be commenced after the expiry of the shorter period provided for by the old Act.
- (7) In this section a reference, in relation to the *Stamp Act 1921*, to the repeal of the old Act is a reference to the amendment of the Act by the *Stamp Amendment Act 2003*.

**35. Commissioner not to increase tax liability**

Despite Part 3 Division 1 of the *Taxation Administration Act 2003*, the Commissioner must not make a reassessment that increases the amount of tax a person is liable to pay in relation to anything that happened before the commencement day if the reassessment could not have been made under the relevant old Act.

**36. Delegations**

A delegation made under an old Act and in force immediately before the commencement day continues in force on and after that day as a delegation made under section 10 of the *Taxation Administration Act 2003*.

**Division 3 — Debits tax**

**37. Certificates of exemption from tax (*Debits Tax Assessment Act 1990*, s. 11)**

- (1) A certificate issued under section 11 of the *Debits Tax Assessment Act 1990* and in force immediately before the commencement day continues in force on and after that day as a certificate issued under section 10 of the *Debits Tax Assessment Act 2002*.
- (2) Where section 13(1) of the *Debits Tax Assessment Act 2002* applies in relation to a certificate issued under section 11 of the *Debits Tax Assessment Act 1990* the Commissioner cannot make a reassessment of the amount of debits tax payable on a debit for the purpose of giving effect to that section more than 3 years after —

- (a) if the financial institution has recovered the amount of the debits tax paid on the debit from the customer — the date on which that amount was recovered; or
- (b) otherwise — the date on which the debits tax on the debits was paid.

#### **Division 4 — Land tax**

**38. Exemptions for certain home unit owners (*Land Tax Assessment Act 1976, s. 19*)**

If the amount of land tax payable on land for the financial year commencing on 1 July 2001 was assessed under section 19 of the *Land Tax Assessment Act 1976*, then on and after the commencement day section 16 of the *Land Tax Assessment Act 2002* applies in relation to that land as if that assessment had been made under section 16.

**39. Inner city residential property rebate (*Land Tax Assessment Act 1976, s. 23AB*)**

A notice given by the Commissioner under section 23AB(7) of the *Land Tax Assessment Act 1976* and in force immediately before the commencement day continues in force on and after that day as a notice under section 28(4) of the *Land Tax Assessment Act 2002*.

**40. Land tax relief Acts**

Despite —

- (a) the repeal of the *Land Tax Assessment Act 1976* and *Land Tax Act 1976*; and
- (b) the amendment of section 41 of the *Metropolitan Region Town Planning Scheme Act 1959*,

on and after the commencement day the *Land Tax Relief Act 1991* and *Land Tax Relief Act 1992* apply as if the substantive provisions of the Acts mentioned in paragraphs (a) and (b) —

- (c) had not been repealed;
- (d) were a taxation Act for the purposes of the *Taxation Administration Act 2003*; and
- (e) had been amended to make any modifications necessary for this section to have effect.

#### **Division 5 — Pay-roll tax**

**41. Treatment of certain contributions (*Pay-roll Tax Assessment Act 1971, Sch. 2 cl. 5*)**

Despite the repeal of the *Pay-roll Tax Assessment Act 1971*, Schedule 2 clause 5 of that Act continues to apply on and after the commencement day in relation to contributions wholly or partly in respect of services performed or rendered before 1 July 1997 as if that Act had not been repealed.

**42. Reassessments and refunds (*Pay-roll Tax Assessment Act 1971, s. 19*)**

Despite sections 16(3), 20(3) and 22(4) of the *Pay-roll Tax Assessment Act 2002* and section 16(1)(a) of the *Taxation Administration Act 2003*, the Commissioner is not required to make a reassessment of the amount of pay-roll tax payable by an employer in respect of wages paid or payable before the commencement day unless an application for a reassessment is made within 2 years after the tax was paid.

## Division 6 — Stamp duty

- 43. Adhesive stamps (*Stamp Act 1921*, s. 15, 21 and 23)**
- (1) Despite its repeal by the *Stamp Amendment Act 2003*, section 15 of the old Stamp Act continues in force for 12 months after the commencement day in relation to adhesive stamps that were affixed on instruments before that day.
  - (2) Despite their repeal by the *Stamp Amendment Act 2003*, sections 21 and 23 of the old Stamp Act continue in force for 3 months after the commencement day in relation to adhesive stamps that were affixed on instruments before that day.
  - (3) If adhesive stamps affixed to an instrument have been cancelled in accordance with the old Stamp Act (including the provisions of the old Stamp Act continued in force by subsections (1) and (2)) the instrument is taken to have been endorsed in accordance with section 17C of the *Stamp Act 1921*.
- 44. Printing of “Stamp Duty Paid” on cheques (*Stamp Act 1921*, s. 52)**
- (1) An authorisation of a financial institution granted under section 52 of the old Stamp Act and in force immediately before the commencement day continues in force on and after that day as a special tax arrangement made under the *Taxation Administration Act 2003*.
  - (2) Any requirement that applied, immediately before the commencement day, to a person to whom an authorisation continued by subsection (1) had been granted (whether imposed by the old Stamp Act or as a condition to which the authorisation was subject), continues as a condition to which the special tax arrangement referred to in subsection (1) is subject.
- 45. First home owners — reassessment (*Stamp Act 1921*, s. 75AG)**
- Despite section 17(1) of the *Taxation Administration Act 2003*, if property that included a dwellinghouse was conveyed or transferred before the commencement day, an application for a reassessment of the duty payable on the conveyance or transfer on the basis that a rebate under section 75AG of the old Stamp Act should have been, but was not, allowed cannot be made more than 12 months after the date of the original assessment.
- 46. Reassessment of duty on grant or transfer of vehicle licences (*Stamp Act 1921*, s. 76C(18) and (19), 76CA(3a) and 76CB(9))**
- (1) This section applies in relation to a grant or transfer of a licence that occurred before the commencement day.
  - (2) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty payable on the grant or transfer of a licence on the basis that the duty should not have been paid because —
    - (a) in the case of a grant — no vehicle licence fee was payable under the *Road Traffic Act 1974* in respect of the licence; or
    - (b) in the case of a transfer — had the transferee applied for the licence on the date of the transfer no vehicle licence fee would have been payable under the *Road Traffic Act 1974*,

cannot be made more than 15 months after the licence was granted or transferred.

- (3) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty paid on the transfer of a licence on the basis that the duty should have been, but was not, charged in accordance with item 6 of the Second Schedule to the old Stamp Act because the transfer did not pass a beneficial interest, cannot be made more than 12 months after the licence was transferred.
- (4) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty payable on the grant or transfer of a licence on the basis that the duty should have been, but was not, assessed on the net market value of the vehicle (as defined in section 76CB of the old Stamp Act), cannot be made more than 12 months after the licence was granted or transferred.

**47. Alternative to stamping individual insurance policies (Stamp Act 1921, s. 95A)**

- (1) A permission granted under section 95A of the old Stamp Act and in force immediately before the commencement day continues in force on and after that day as a special tax arrangement made under the *Taxation Administration Act 2003*.
- (2) Any requirement that applied, immediately before the commencement day, to a person to whom a permission continued by subsection (1) had been granted (whether imposed by the old Stamp Act or as a condition to which the permission was subject), continues as a condition to which the special tax arrangement referred to in subsection (1) is subject.

**48. Workers' compensation insurance (Stamp Act 1921, s. 97 and item 16 of the Second Schedule)**

- (1) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty payable on the issue or renewal of a policy of insurance that occurred before the commencement day on the basis that the duty was assessed under item 16(1)(a)(i) of the Second Schedule to the old Stamp Act but should have been assessed under item 16(1)(a)(ii), cannot be made more than 2 years after the beginning of the insurance policy's cover period.
- (2) Despite the amendment of Schedule 2 item 16(1)(a) of the *Stamp Act 1921*, on and for 12 months after the commencement day —
  - (a) the reference in Schedule 2 item 16(1)(a)(i)(A) to the *Pay-roll Tax Assessment Act 2002* includes a reference to the *Pay-roll Tax Assessment Act 1971*; and
  - (b) the reference in Schedule 2 item 16(1)(a)(i)(B) to section 39 or 40 of the *Pay-roll Tax Assessment Act 2002* includes a reference to section 10 of the *Pay-roll Tax Assessment Act 1971*.

**49. Payment of duty by returns (Stamp Act 1921, s. 112V)**

- (1) A permission granted under section 112V of the old Stamp Act and in force immediately before the commencement day continues in force on and after that day as a special tax arrangement under the *Taxation Administration Act 2003*.
- (2) Any requirement that applied, immediately before the commencement day, to a person to whom a permission continued

by subsection (1) had been granted (whether imposed by the old Stamp Act or as a condition to which the permission was subject), continues as a condition to which the special tax arrangement referred to in subsection (1) is subject.

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