

TF301\*

Duties Act 2008

## **Duties Amendment Regulations (No. 2) 2009**

Made by the Governor in Executive Council.

### **1. Citation**

These regulations are the *Duties Amendment Regulations (No. 2) 2009*.

### **2. Commencement**

These regulations come into operation as follows —

- (a) regulations 1 and 2 — on the day on which these regulations are published in the *Gazette*;
- (b) the rest of the regulations — on the day after that day.

### **3. Regulations amended**

These regulations amend the *Duties Regulations 2008*.

### **4. Regulation 4 amended**

- (1) In regulation 4 delete “For the purposes” and insert:

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- (2) At the end of regulation 4 insert:

- (2) For the purposes of section 11 of the Act, a transaction the subject of which is an interest in a partnership is prescribed as an excluded transaction, unless the transaction is a partnership acquisition under section 11(1)(i) of the Act.

- (3) Subregulation (2) applies to all transactions that take place on or after 1 July 2008, whether before or after the commencement of the *Duties Amendment Regulations (No. 2) 2009* regulation 4.

**5. Regulation 5A inserted**

After regulation 4 insert:

**5A. Prescribed special dutiable property (s. 18(h))**

For the purposes of section 18 of the Act, dutiable property that is a profit à prendre is prescribed as special dutiable property.

By Command of the Governor,

PETER CONRAN, Clerk of the Executive Council.

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