
Regulations under the *Stamp Duty Act*

I, JOHN ARMSTRONG ENGLAND, the Administrator of the Northern Territory of Australia, acting with the advice of the Executive Council, hereby make the following Regulations under the *Stamp Duty Act*.

Dated this twentieth day of October, 1978.

I. A. ENGLAND
Administrator

STAMP DUTY (EXEMPTION) REGULATIONS

1. These Regulations may be cited as the Stamp Duty (Exemption) Regulations. Citation
2. In these Regulations, unless the contrary intention appears— Interpretation
 - “Act” means the *Stamp Duty Act*;
 - “Commissioner” means the Commissioner of Taxes appointed under the *Taxation (Administration) Act*;
 - “motor vehicle trader” means a person who in the opinion of the Commissioner is engaged principally in the trade or business of buying and selling motor vehicles;
 - “pawnbroker” means a person currently registered under the *Pawnbrokers Act* as a pawnbroker.
3. For the purposes of section 6(13) of the Act, a motor vehicle trader is exempt from liability to pay duty under Item 16 of Schedule 1 of the Act in respect of motor vehicles acquired by the motor vehicle trader for the purpose of resale by him in the ordinary course of his business. Exemption of motor vehicle traders
4. For the purposes of section 6(13) of the Act, a pawnbroker and a person who delivers an article for pawn to a pawnbroker are exempt from liability to pay duty under the Act on loan securities in respect of pawned personal property. Exemption of pawnbroker

*Notified in the *Northern Territory Government Gazette* on 27 October, 1978.