

Information Notice

Act Title	Duties Act 2000
Information Title:	Retrospective Commencement
Version:	001

The amendments made to the **Duties Act 2000** by sections 6, 13(2), 14 and 17 of the **State Taxation Acts (Miscellaneous Amendments) Act 2003**, No. 58/2003 are deemed to have come into operation on 1 July 2001.

The amending provisions read as follows:

6. Dutiable value includes GST

At the end of section 20 of the **Duties Act 2000** insert—

"(2) In determining the dutiable value of dutiable property, there is to be no discount for the amount of GST (if any) payable on the supply of that property."

13. Land-rich private corporations

(2) In section 76(3)(a) of the **Duties Act 2000**, for "private company" substitute "private corporation".

14. Insurance premiums include GST

After section 177(2) of the **Duties Act 2000** insert—

'(2A) "**Premium**" also includes any amount in respect of GST on the supply to which the insurance relates.'

17. Dutiable value of motor vehicles includes GST

After section 219(2) of the **Duties Act 2000** insert—

"(3) In determining the dutiable value of a motor vehicle, there is to be no discount for the amount of GST (if any) payable on the supply of the vehicle."