

REVENUE RULING NO. SD 013

BOARD OF FIRE COMMISSIONERS OF NSW - EXEMPTION

RULING

Advice has been received from the Crown Solicitor that the Board of Fire Commissioners is an agent of the Crown and as such is entitled to the Crown's privileges and immunities.

The decision has been based on a number of factors, including a 1977 amendment to the Fire Brigades Act 1909 (N.S.W.) expressed in terms of sec. 7(5) as follows:

"7(5) In the exercise of its functions, the Board shall be subject in all respects to the control and direction of the Minister.">

As a consequence, instruments in respect of which the Board of Fire Commissioners, as a party thereto, is the only person primarily liable is exempt from stamp duty.

(Departmental references: 81/5238; 82/135; T.I. 112)

A. D. CLYNE,
Chief Commissioner of Stamp Duties.
1 December, 1985

Last Updated: 17-Jan-2001