

## **REVENUE RULING NO. SD 016**

### **ABORIGINAL LAND RIGHTS ACT 1983 - EXEMPTION**

#### **PREAMBLE**

The Aboriginal Land Rights Act 1983 (N.S.W.) was assented to on 4 May 1983 and commenced operation on 10 June 1983, with the exception of sec. 1 and 2 which commenced operation on the date of assent. That Act repealed the Aboriginal Act 1969.

Section 50 of the Aboriginal Land Rights Act 1983 (N.S.W.) provides as follows:

"50. There is hereby constituted under the corporate name of "The Minister, Aboriginal Land Rights Act, 1983 a corporation sole which shall represent the Crown and shall be the Minister for the time being administering the Act.">

The function of the Aboriginal Land Rights Act 1983 (N.S.W.) is to make provision with respect to the land rights of Aborigines, including provision for or with respect to the constitution of Aboriginal Land Councils, the vesting of land in those Councils, the acquisition of land by or for those Councils and the allocation of funds to or by those Councils. Aboriginal Land Councils are not, for the purpose of any law, statutory bodies representing the Crown (sec. 65).

#### **RULING**

Section 36 of the Aboriginal Land Rights Act 1983 (N.S.W.) deals with claims to Crown lands. Subsection (15) of sec.36 provides:

"36(15) Stamp duty under the Stamp Duties Act, 1920, shall not be payable in respect of a transfer of lands in accordance with this section.">

Section 37 of the Aboriginal Land Rights Act 1983 (N.S.W.) deals with claims under sec. 36 where the Crown lands are part of travelling stock reserves. Subsection (8) of sec. 37 provides:

"37(8) Stamp duty under the Stamp Duties Act, 1920, shall not be payable in respect of an agreement or other instrument executed for the purpose of this section.">

The Aboriginal Land Rights Act 1983 (N.S.W.) also provides for the vesting of lands generally - see sec. 35(3), 37(5), 39(7) and 53. In so far as applications by Land Councils under sec. 46C of the Real

Property Act 1900 (N.S.W.) are concerned, these will attract duty (usually ad valorem) unless they fall within sec. 36 or 37 of the Aboriginal Land Rights Act 1983 (N.S.W.) (discussed above). However, if, in terms of sec. 46C, the Registrar-General of his own motion records or notes the effect of a vesting, then any instrument created within that office would not be liable to stamp duty.

(Departmental references: 83/203; T.I. 118 substituted for T.I. 66)

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

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