

## **REVENUE RULING NO. SD 017**

### **PUBLIC AUTHORITIES SUPERANNUATION ACT 1985 -EXEMPTION**

#### **RULING**

The Public Authorities Superannuation Act 1985 (N.S.W.) received assent on 30 April 1985 and was proclaimed to commence on 1 July 1985.

Section 5 1(7) of that Act provides:

"51(7) Where, in respect of an instrument relating to a transaction, the Board, or a broker, dealer or other person acting on behalf of the Board in respect of the transaction would, but for this subsection, be liable to pay stamp duty under the Stamp Duties Act, 1920, in respect of the instrument, the Board, broker, dealer or other person is not so liable.">

(Departmental reference: T.I. 120)

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

Last Updated: 17-Jan-2001