



MT 2014H - ACT Stamp Duty: whether a performance guarantee is a loan security subject to duty

 This cover sheet is provided for information only. It does not form part of *MT 2014H - ACT Stamp Duty: whether a performance guarantee is a loan security subject to duty*

 This document has changed over time. This is a consolidated version of the ruling which was published on 9 September 1993



**Australian
Taxation
Office**

TAXATION RULING MT 2014

ACT Stamp Duty: whether a performance guarantee is a loan security subject to duty

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling MT 2014 is no longer current and has been archived.

It applied only for the purposes of the application of the *Australian Capital Territory Taxation (Administration) Act 1969*. The provisions of this Act are no longer administered by the Commissioner of Taxation.

Part VIII of the *Taxation Laws Amendment Act (No.2) 1987* (No.62 of 1987) terminated the imposition of taxes and duties under certain laws relating to the ACT (including the *A.C.T. Stamp Duty Act 1969*) and provided for the transfer of the administration of those laws from the Commissioner of Taxation to the Commissioner for A.C.T. Revenue. The transfer became effective on 1 September 1987. The Ruling ceased to have effect from that date.

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TAXATION RULING MT 2015

NOTICE OF ARCHIVAL

FOI EMBARGO: may be released

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It applied only for the purposes of the application of the *Australian Capital Territory Taxation (Administration) Act 1969*. The provisions of this Act are no longer administered by the Commissioner of Taxation.

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TAXATION RULING MT 2018

NOTICE OF ARCHIVAL

FOI EMBARGO: may be released

Taxation Ruling MT 2018 is no longer current and has been archived.

It applied only for the purposes of the application of the *Australian Capital Territory Taxation (Administration) Act 1969*. The provisions of this Act are no longer administered by the Commissioner of Taxation.

Part VIII of the *Taxation Laws Amendment Act (No.2) 1987* (No.62 of 1987) terminated the imposition of taxes and duties under certain laws relating to the ACT (including the *A.C.T. Stamp Duty Act 1969*) and provided for the transfer of the administration of those laws from the Commissioner of Taxation to the Commissioner for A.C.T. Revenue. The transfer became effective on 1 September 1987. The Ruling ceased to have effect from that date.

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TAXATION RULING MT 2020

NOTICE OF ARCHIVAL

FOI EMBARGO: may be released

Taxation Ruling MT 2020 is no longer current and has been archived.

It applied only for the purposes of the application of the *Australian Capital Territory Taxation (Administration) Act 1969*. The provisions of this Act are no longer administered by the Commissioner of Taxation.

Part VIII of the *Taxation Laws Amendment Act (No.2) 1987* (No.62 of 1987) terminated the imposition of taxes and duties under certain laws relating to the ACT (including the *A.C.T. Stamp Duty Act 1969*) and provided for the transfer of the administration of those laws from the Commissioner of Taxation to the Commissioner for A.C.T. Revenue. The transfer became effective on 1 September 1987. The Ruling ceased to have effect from that date.

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