

MT 2015W - ACT Stamp Duty: mortgage securing a contingent liability

⚠ This cover sheet is provided for information only. It does not form part of *MT 2015W - ACT Stamp Duty: mortgage securing a contingent liability*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *21 June 2006*



Notice of Withdrawal

Miscellaneous Taxation Ruling

ACT Stamp Duty: mortgage securing a contingent liability

Miscellaneous Taxation Ruling MT 2015 is withdrawn with effect from today.

1. Miscellaneous Taxation Ruling MT 2015 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 Australian Capital Territory (including the *Australian Capital Territory Stamp Duty Act 1969*) and provided for the transfer of the administration of those laws from the Commissioner of Taxation to the Commissioner for ACT Revenue. The transfer became effective on 1 September 1987. The Ruling ceased to have effect from that date.

2. MT 2015 was the subject of a Notice of Archival on 9 September 1993.

3. MT 2015 is now being withdrawn in accordance with paragraph 5 of Addendum No. 2 to Miscellaneous Taxation Ruling MT 2005 *Freedom of Information Act 1982*. Taxation Rulings – pre 1 December 1982 series (referred to for convenience as conversion rulings), which states:

We will withdraw progressively all Rulings in the MT series for which we have issued Notices of Archival.

Commissioner of Taxation

21 June 2006

ATO references

NO: 2005/18404

ISSN: 0813-3662

ATOlaw topic: ACT Duties and Taxes