

MT 2014W - 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 2014W - 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 *21 June 2006*



Notice of Withdrawal

Miscellaneous Taxation Ruling

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

Miscellaneous Taxation Ruling MT 2014 is withdrawn with effect from today.

1. Miscellaneous Taxation Ruling MT 2014 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 2014 was the subject of a Notice of Archival on 9 September 1993.

3. MT 2014 is now being withdrawn in accordance with paragraph 5 of Addendum No. 2 to Miscellaneous Taxation Ruling MT 2005 *Freedom of Information Act 1982*.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

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