

REGULATIONS UNDER THE STAMP DUTIES ACT 1923

Stamp Duties Regulations 1991

being

No. 256 of 1991: *Gaz.* 19 December 1991, p. 1936¹

as varied by

No. 205 of 1992: *Gaz.* 19 November 1992, p. 1576²

No. 239 of 1993: *Gaz.* 27 October 1993, p. 1943³

No. 249 of 1997: *Gaz.* 24 December 1997, p. 1798⁴

¹ Came into operation 1 January 1992: reg. 3.

² Came into operation 19 November 1992: reg. 2.

³ Came into operation 27 October 1993: reg. 2.

⁴ Came into operation 1 January 1998: reg. 2.

Note: Asterisks indicate repeal or deletion of text. For further explanation see Appendix.

2.

**PART I
PRELIMINARY**

Citation

1. These regulations may be cited as the *Stamp Duties Regulations 1991*.

Revocation

2. All regulations previously made under the *Stamp Duties Act 1923* are revoked.

Commencement

3. These regulations will come into operation on 1 January 1992.

Interpretation

4. In these regulations—

"**the Act**" means the *Stamp Duties Act 1923*.

**PART II
STAMPS**

Impressed stamps

5. (1) Unless the Commissioner otherwise determines, a person requiring an impressed stamp must—

(a) lodge with the Commissioner the instrument or other material to be stamped together with a requisition to the Commissioner;

and

(b) pay in advance to the Commissioner the value of the stamp to be impressed.

(2) The Commissioner may determine the manner in which the value of a stamp must be paid.

Certain persons are distributors of stamps

6. (1) For the purposes of section 7 of the Act, the following persons are appointed as distributors of stamps:

(a) postmasters;

(b) officers of the Australian Postal Corporation directed to act as distributors of stamps by the Australian Postal Corporation or by a postmaster;

(c) managers of banks or other financial institutions or of branches of a bank or other financial institution.

(2) This regulation does not limit the power of the Governor to appoint distributors of stamps otherwise than by regulation.

Security for distributors of stamps

7. The Commissioner may, before issuing stamps to a distributor of stamps, require the distributor to give such security as the Commissioner determines to be appropriate.

Distributor to keep stamps available

8. A distributor of stamps must make available for disposal to the public such adhesive stamps as the Commissioner has issued to the distributor for that purpose.

Commission or discount on sale of stamps or on cheque duty under section 7

9. The Commissioner may grant—

(a) to a distributor of stamps, a commission or discount in respect of the stamps purchased for disposal by the distributor;

(b) to a bank, a commission of 1.25 per cent on the duty payable in relation to each return lodged by the bank under section 44 of the Act.

Application for allowance for spoiled or unused stamps or cheque forms

11. (1) For the purposes of section 106 of the Act, an application for allowance for spoiled or unused stamps must be made in a form approved by the Commissioner and be accompanied by a statutory declaration setting out such information as the Commissioner may reasonably require to determine the application.

(2) An application for allowance for spoiled or unused cheque forms issued by a bank in respect of bank accounts held in South Australia must—

(a) be made by the head office for South Australia of the bank that paid the duty sought to be recovered;

and

(b) be accompanied by a statutory declaration in a form approved by the Commissioner made by the principal officer of the bank in South Australia, or by a senior officer of the bank who is approved by the Commissioner and authorized by the principal officer for the purpose, and setting out such information as the Commissioner may reasonably require to satisfy himself or herself that—

(i) duty has been paid on the cheque forms concerned;

(ii) the cheque forms have been unused or rendered useless by being inadvertently spoiled;

(iii) the cheque forms have been destroyed under the supervision of officers approved by the Commissioner;

(iv) the cheque forms were destroyed at the place and time and by the method stated in the application for allowance;

and

(v) the dutiable value of the cheque forms destroyed is correctly stated in the application for allowance.

Grant of application and deduction

12. (1) Subject to subregulations (2) and (3), upon the grant of an application under regulation 11, the Commissioner must—

(a) pay the amount allowed to the person entitled to the allowance;

or

(b) give other stamps to the equivalent value to the allowance in lieu of payment.

5.

(2) The Commissioner may, at his or her discretion, deduct 5 per cent or any lesser amount from—

(a) the payment;

or

(b) the value of the stamps given in lieu of payment.

(3) The minimum amount which will be paid or given as stamps in lieu of payment under this regulation is \$4.

Disposal of spoiled or unused stamps

13. (1) Subject to subregulation (2), after the grant of an application for allowance for any spoiled or unused stamp or stamped material, the Commissioner must—

(a) cancel and retain or destroy the stamp or stamped material;

or

(b) at his or her discretion, in the case of a spoiled stamp affixed to an instrument, cancel or remove the spoiled stamp and return the instrument to the applicant.

(2) This regulation does not apply where the stamped material is a cheque form destroyed under the supervision of officers approved by the Commissioner.

Disallowed applications for spoiled stamps or material

14. Where the Commissioner refuses to grant an application for allowance for spoiled stamps or stamped material, the spoiled stamp or material on which it is affixed or impressed must be marked with the word "Disallowed" and the date on which it is disallowed, and be returned to the applicant.

* * * * *

**PART IV
RENTAL BUSINESS**

Exempted business under section 31b

15a. The following class of business is exempted from the ambit of the definition of "rental business" contained in section 31b of the Act:

The business of providing floor plan financing where each item of trading stock covered by a floor plan financing agreement is identified by a unique number.

Election and statements under section 31f

16. (1) For the purposes of section 31f(2) of the Act—

(a) an election to lodge an annual statement must be notified in a form approved by the Commissioner;

and

(b) an annual statement lodged by a person who has made an election must be in a form approved by the Commissioner.

(2) For the purposes of section 31f(4) of the Act, a cancellation of election must be in a form approved by the Commissioner.

Monthly statement of rent received where alternative calculation is accepted

17. For the purposes of section 31k of the Act, where the Commissioner agrees to accept a statement—

(a) in which an amount is calculated on a basis different from that required under section 31f of the Act;

or

(b) at a time, or relating to a period, otherwise than in accordance with that section,

that statement must be in a form approved by the Commissioner.

7.

PART V
ANNUAL LICENCES

Time for application for annual licence

18. For the purposes of section 34 of the Act, an application for an annual licence must be lodged not later than 31 January in each year, or within any further period, not exceeding one month, allowed by the Commissioner.

**PART VI
PRINTED CHEQUE FORMS**

Interpretation

19. In this Part, unless the context otherwise requires—

"authorized printer" means a person who is authorized by the Commissioner to print cheque forms pursuant to this Part and includes a printer authorized to print cheques immediately before the commencement of these regulations.

Instruments of prescribed class under section 43

20. Payment orders within the meaning of the *Cheques and Payment Orders Act 1986* are prescribed for the purposes of the definition of "cheque" in section 43 of the Act.

Authority to print cheque forms

21. (1) On application by a bank, the Commissioner may in writing authorize a specified printer or other person to print cheque forms for and at the request of the bank.

(2) The Commissioner may at any time and for any reason revoke the authority of an authorized printer.

(3) A revocation under subregulation (2)—

(a) must be made by notice in writing forwarded by certified mail to the last known address of the authorized printer;

and

(b) becomes effective immediately on the expiry of seven days from the date of posting of the notice.

(4) The Commissioner must forward a copy of a notice of revocation to the bank for which the printer or other person is authorized to print cheque forms.

Restrictions on printing of cheque forms

22. A person must not—

* * * * *

(b) print a cheque form except pursuant to a request in writing from a bank;

or

(c) print a cheque form while not being an authorized printer.

Restrictions on delivery of printed cheque forms

23. (1) Except in accordance with this regulation or with the written approval of the Commissioner, an authorized printer must not deliver a cheque form to any person other than the bank at whose request the cheque form has been printed.

(2) An authorized printer who has printed a cheque form may forward that cheque form to another authorized printer ("the second printer"), to enable a code line or other particulars to be printed on the cheque form.

(3) The second printer may deliver the cheque form to—

(a) the authorized printer from whom the cheque form was received, for delivery to the bank;

(b) the bank at whose request the cheque form has been printed;

or

(c) another person authorized in writing by the Commissioner to receive the cheque form.

(4) Where the second printer delivers a cheque form printed by another authorized printer to a bank or other person authorized by the Commissioner to receive it, the second printer is responsible for completing the return referred to in regulation 26.

Authorized printer to keep records

24. An authorized printer must keep records of—

(a) the number of cheque forms that the authorized printer—

(i) prints;

or

(ii) receives as the second printer;

(b) the name of the bank or person to whom the cheque forms are sent including, if the cheque forms are sent to a bank, the relevant office, department or branch of that bank;

(c) the date on which the cheque forms are sent;

and

(d) the number of cheque forms sent.

Bank to keep records

25. (1) A bank must keep records at its head office in South Australia of—

- (a) all requests placed with its authorized printers for the printing of cheque forms;
- (b) the number of cheque forms delivered to it by authorized printers and the date and place of each such delivery;
- (c) the number of cheque forms transferred from one office or branch to another office or branch of the bank, the date of that transfer and the offices or branches to which the cheque forms are transferred;
- (d) the number of cheque forms (if any) destroyed before issue to a customer of the bank and the office or branch at which those cheques are destroyed;

and

- (e) where another person has been authorized by the Commissioner to receive cheque forms from the bank's authorized printer, the number of cheque forms delivered by the printer to that person.

(2) A bank must keep at each office or branch of the bank records recording the matters required under subregulation (1) to be recorded at its head office in relation to those cheque forms requested by, received or destroyed at or transferred from that office or branch.

(3) A bank must keep at each of its offices and branches chronological records of the number of cheque forms issued to each customer by that office or branch showing the name of the customer and the date of issue.

Returns by printers

26. (1) An authorized printer must make a monthly return of all cheque forms printed by the printer for a bank, including a nil return for any month in which no cheque forms were printed for the bank.

(2) A return under subregulation (1) must—

- (a) be in a form approved by the Commissioner and contain the information required by the Commissioner;
- (b) be verified by a statutory declaration in a form approved by the Commissioner made by the authorized printer or a person employed by the printer who is approved by the Commissioner and authorized by the printer for the purpose;

and

- (c) be provided to the bank within seven days after the end of the month to which the return relates.

* * * * *

Cheque form is stamped material

30. For the purposes of section 106 of the Act and these regulations, a cheque form on which duty has been paid is stamped material.

Exemptions

31. (1) The Commissioner may exempt any bank from compliance with any of these regulations.

(2) An exemption under subregulation (1)—

(a) must be in writing;

and

(b) may be subject to such terms and conditions as the Commissioner thinks fit.

(3) A bank to which an exemption has been granted must comply with the terms and conditions of that exemption.

**PART VII
CONVEYANCES**

Certain transactions excluded for purposes of s. 71e

32. (1) For the purposes of section 71e(2)(e) of the Act, the following transactions are transactions of a prescribed class:

- (a) the vesting of property in a society by virtue of section 23a or 23b of the *Starr-Bowkett Societies Act 1975*;
- (b) the vesting of property or a right (whether certain or contingent) in a registered co-operative by virtue of section 17 or 60 of the *Co-operatives Act 1983*;
- (c) the vesting of property in a society or company by virtue of Part 7 or 8 of the *Financial Institutions (South Australia) Code*.

(2) For the purposes of subregulation (1)(a), a reference to property includes anything that is property for the purposes of section 23a or 23b of the *Starr-Bowkett Societies Act 1975*.

PART VIII
PRIVATE COMPANIES AND UNIT TRUST SCHEMES

Corresponding laws—assessment of duty

33. (1) For the purposes of the definition of "**private company**" in section 91(1) of the Act, the *Corporations Law* is prescribed as a corresponding law.

(2) For the purposes of sections 95(2)(b) and 97(2)(b) of the Act, the following laws are corresponding laws:

The *Stamp Duties Act 1920* of New South Wales;
The *Stamps Act 1958* of Victoria;
The *Stamp Act 1921* of Western Australia;
The *Stamp Act 1894* of Queensland;
The *Stamp Duties Act 1931* of Tasmania;
The *Stamp Duties Act 1978* of the Northern Territory;

and

The *Stamp Duties and Taxes Act 1987* of the Australian Capital Territory.

**PART IX
GENERAL**

Forms

34. (1) The forms set out in the schedule must—

(a) be used for the purposes specified in the schedule;

and

(b) be completed in accordance with the instructions contained in the forms.

(2) The name of a person signing a form set out in the schedule must be written legibly under or alongside the signature of that person.

(3) Where the space provided in a form is insufficient to contain all the required information—

(a) the information must be set out in an annexure to the form;

(b) the annexure must have a distinguishing mark such as a letter or numeral;

and

(c) the space in the form must contain the statement "See Annexure" together with the distinguishing mark for the annexure, or words to similar effect.

Offences

35. A person who contravenes or fails to comply with a provision of these regulations is guilty of an offence.

Penalty: \$2 000.

15.

SCHEDULE

FORMS

(Regulation 34)

- Form 1: Application for registration under section 31e
- Form 2: Cancellation of registration under section 31e
- Form 3: Statement under section 31f
- Form 4: Return relating to insurance effected outside South Australia
- Form 5: Return lodged by South Australian dealer
- Form 6: Statement under section 106a

FORM 1

Deliver To: STAMP DUTIES ACT, 1923

State Taxation Office,
Returns Branch,
Torrens Building,
Victoria Square East,
ADELAIDE S.A. 5000

Postal Address:

Commissioner of Stamps
Box 1353, G.P.O.,
ADELAIDE S.A. 5001

APPLICATION FOR REGISTRATION TO CARRY ON A RENTAL BUSINESS UNDER SECTION 31E

• NAME OF APPLICANT

Where the Applicant is:

(A) A Natural Person. Please show full name, surname first and then other names, or

(B) A Partnership. Please show name of each partner and where a partner is a natural person surname first and then other names, or

(C) A Corporation. Please show full name as incorporated.

.....

.....

.....

.....

.....

• DETAILS OF APPLICANT

1. Business Trading Name:

2. Address:

(1) Where business activity is carried on in South Australia*

Postcode Contact Phone No. (. . .) A/H Phone No. (. . .)

* List of additional addresses overleaf.

(2) Where correspondence and notices are to be directed

Postcode Contact Phone No. (. . .) A/H Phone No. (. . .)

(3) Where records and books may be inspected

Postcode Contact Phone No. (. . .) A/H Phone No. (. . .)

3. Date of commencement of rental business

4. Type of rental business conducted: Hire Lease Bailment or Other

5. Type of goods offered for rental

6. The expected amount of gross rental income during the next twelve months

• DETAILS OF RENTAL INCOME AND SERVICING COST PRIOR TO THIS APPLICATION

RETURN PERIOD * Refer to note 1 below	GROSS RENTAL INCOME	SERVICING COST * Refer to note 2 below
/ / to / /		
/ / to / /		
/ / to / /		
/ / to / /		

- *1. Return period to be in financial years whenever possible and from the commencement date of rental business to the end of the month closest to the date of this application.
 - *2. Servicing costs are allowable where the rent is received under a lease, agreement, etc., which provides that the registered person shall be responsible for servicing the goods concerned (i.e.: expenses directly attributable to repairs and maintenance).
If claiming a deduction for servicing costs you must attach with this form a detailed schedule itemising the servicing costs for each return period designated.
- ATTACH TO THIS FORM ONE BLANK COPY OF ALL PROPOSED STANDARD RENTAL DOCUMENTS THAT WILL BE USED IN THE COURSE OF THE BUSINESS.

Signature Date

Full Name (Block letters)

LIST ALL ADDITIONAL ADDRESSES WHERE BUSINESS ACTIVITY IS CARRIED ON IN SOUTH AUSTRALIA

(OFFICE USE ONLY)

APPLICATION RECEIVED

RP No. ALLOTTED

CERTIFICATE ISSUED

18.

FORM 2

SOUTH AUSTRALIA

STAMP DUTIES ACT, 1923

CANCELLATION OF REGISTRATION AS A "REGISTERED PERSON"

Number in the Register R.P. —

To: *Commissioner of Stamps,
Box 1353, G.P.O.,
Adelaide, S.A. 5001*

I/We

of

being a registered person under Sections 31d and 31e of the said Act and having ceased to carry on rental business in South Australia, hereby give notice of cancellation of the said registration and return herewith the Certificate of Registration No. (and all duplicates thereof*).

Dated Business Ceased

Dated this day of 19 ..

* Strike out if no duplicate returned

(Signature)
Proprietor/Partner/Secretary (or other responsible person authorised to sign on behalf of the registered person)

FORM 3

R.P.—

Deliver To:

Postal Address:

State Taxation Office,
Returns Branch,
Torrens Building
Victoria Square East,
ADELAIDE S.A. 5000

STAMP DUTIES ACT, 1923

RENTAL BUSINESS

Commissioner of Stamps
Box 1353, G.P.O.,
ADELAIDE S.A. 5001

STATEMENT UNDER SECTION 31f(1) FOR THE
MONTH OF 19

Full Name of Registered Person

Postal Address

Name of contact person Telephone number

See notes on the reverse side before completing

A. Calculation of Servicing Cost Percentage.

(a) Total amount claimed as servicing costs	\$
(b) Total amount received as rent during the month in respect of your rental business	\$
(c) Divide amount shown at (a) by amount shown at (b) then multiply by 100	= %

B. Calculation of Duty

- Total amount received as rent during the month in respect of your rental business
\$
- Less allowance under Section 31f(1)(b) \$ 2 000 . .
- Balance in respect of which a servicing cost deduction (if applicable) may be claimed. \$
- Servicing cost deduction:

(If applicable) Multiply the balance at 3 above by the approved servicing cost percentage or the percentage calculated at Section A above.		
Balance at 3 above:	\$	= \$ _____
Percentage:	X %	
(Note: If no servicing cost deduction go to Item 5)		

5. Net amount on which duty should be calculated.
(ie: amount shown at 3 less amount (if any) shown at 4.) \$ _____

6. Stamp duty payable equals 1.8% of the amount shown at Item 5. = \$ _____

I certify that the above Statement is true and correct and that I am the abovenamed registered person *OR that I am authorised by the abovenamed registered person to certify this Statement. * *Delete if inapplicable.*

OFFICE USE
EXAMINED

Dated this day of. 19

(Signature)

N.B.—This statement and a remittance of the total stamp duty payable should reach the Commissioner of Stamps, Adelaide, not later than the 21st day of the month following the period to which it relates—penalty not more than \$500 plus double duty.

STAMP DUTIES OFFICE, ADELAIDE

Received from the sum printed above by cash register, being payment for Stamp Duty (rental business).

COMMISSIONER OF STAMPS

- NOTES:
1. If a percentage servicing cost deduction has been approved OR where there is no servicing cost deduction allowable please proceed to *Section B*.
 2. Where a servicing cost deduction is to be claimed please complete *Section A* before proceeding to *Section B*.
 3. Pursuant to Section 31f(1)(b) of the Stamp Duties Act, 1923, rental duty is not payable on the first \$2 000 rental income received in each month (\$24 000 p.a)
 4. When rental income exceeds the non dutiable amounts under paragraph 1, servicing costs can only be deducted against the excess.
 5. *Servicing Costs*—Where a registered person received in excess of \$2 000/month for or in relation to the use of goods under a lease, bailment, licence or other agreement which provides for the registered person to be responsible for servicing the goods, a deduction is allowable from the rent which is dutiable. When claiming such deduction, a schedule should accompany this statement detailing all costs and expenses incurred in deriving the deduction.

If the Commissioner has previously given his consent in writing to a percentage deduction, no schedule is required.

FORM 4

SOUTH AUSTRALIA

STAMP DUTIES ACT, 1923

RETURN UNDER SECTION 42aa OF INSURANCES EFFECTED OUTSIDE SOUTH AUSTRALIA (except LIFE ASSURANCE)

To: Commissioner of Stamps,
Box 1353, G.P.O.,
Adelaide, S.A. 5001

Full name of the company, person or firm of person insured:

.....

of (Postal address)

..... Postcode

Whose principal South Australian address or place of business is at:

.....

(Street name and number, not P.O. Box No.)

hereby submits the information herein, as required by section 42aa of the Stamp Duties Act, 1923, and the Regulations made thereunder, in respect of assurance or insurance obtained, effected or renewed outside South Australia which relates wholly or partly to any property in South Australia, or to any risk, contingency or event occurring in South Australia.

I certify that the information contained herein is true and correct.

OFFICE USE ONLY
EXAMINED

(Signature) To be signed as follows:—
 (a) In the case of a company—By the secretary, accountant, manager or other responsible officer;
 Position (b) In the case of a person—By that person;
 (c) In the case of a firm of persons—By any member or partner;
 Date (d) In the case of a broker or agent—For and on behalf of the assured.

- The date on which the assurance or insurance was obtained, effected or renewed was
- Was the business obtained, effected or renewed with (a) an insurance company, (b) a broker or (c) an agent
- The name and address of the insurer or the broker or agent with whom the said business was so obtained, effected or renewed is
of Postcode
- The type of assurance or insurance was

5. The term of the cover obtained was from to

6. Premium paid or payable—

<p>Include all kinds of Assurance or Insurance except Life Assurance</p> <hr/> <p>Rate \$8 per \$100, or part, of Gross Premiums</p> <p>\$</p>
<p>.....</p>
<p>.....</p>
<p>.....</p>
<p>.....</p>

(i) The gross amount of premium whatsoever paid or payable (including any commission or discount allowed or allowable) was . . .

Less (ii) Any proportion of the said premium which is claimed as being properly attributable to the assurance or insurance of property outside South Australia or of risks, contingencies or events outside South Australia (see details on the back of this form)

(iii) The difference between (i) and (ii)

(iv) Duty on the amounts shown in (iii) at the rate shown for each column . . .

7. Enclosed herewith is a remittance, being the total of the two columns, in 5(iv) for \$

N.B.—STATEMENT OR SUMMARY ON BACK OF FORM TO BE COMPLETED

STAMP DUTIES OFFICE, ADELAIDE

Received from the sum printed above by cash register, being payment for Stamp Duty on the RETURN dated of insurances effected outside South Australia.

Commissioner of Stamps

FORM 5

SOUTH AUSTRALIA

STAMP DUTIES ACT, 1923

RETURN BY SOUTH AUSTRALIAN DEALER
PURSUANT TO SECTION 90d(1)(a)

To: Commissioner of Stamps
Box 1353, G.P.O.
Adelaide, S.A. 5001

Full name of dealer

Address

Pursuant to Section 90d(2) of the Stamp Duties Act, 1923, as amended, I hereby certify that the record required by Section 90c of the said Act has been duly made and that the total amount of Stamp Duties payable in respect of all dutiable sales and purchases of marketable securities made by me or by the firm or corporation of which I am a member during the week ended on Saturday, the day of 19, is \$ as appears from pages numbered of the said record.

.....
Signature of South Australian Dealer or of principal lodging this return on behalf of South Australian Dealer

Date

OFFICE USE ONLY
EXAMINED

AMOUNT OF DUTY

\$ _____

STAMP DUTIES OFFICE, ADELAIDE

RECEIVED FROM
the sum printed above by cash register, being payment for Stamp Duty on the RETURN of sales and purchases of marketable securities for week ended, 19

Commissioner of Stamps

FORM 6

SOUTH AUSTRALIA

Stamp Duties Act, 1923, as amended

.....

(Name of Company acquired)

ACCEPTANCE OF SHARES

WHEREAS by various instruments of transfer signed or to be signed by the various shareholders in the abovenamed company such shareholders transferred or will transfer to

(hereinafter called the transferee)

(number and class)

shares issued by the said company being acquired subject to the several conditions upon which the said shareholders held the same immediately prior to the date or dates of the abovementioned transfers NOW the transferee agrees to accept such shares subject to the same conditions. The date on which the offer to accept the above transfers became unconditional was The total consideration for this abovementioned transfer/s is \$ and/or the total allotment of shares in the transferee company.

This acceptance covers Share Transfers.

Executed by the transferee this day of 19 ..

The Common Seal of (Transferee) }
was hereunto affixed by the authority of }
a resolution of the Board of Directors }
previously given and in the presence of: }
..... }

.....
Director

.....
Secretary

.....
Director

NOTE: The words "or to be signed" and "or will transfer" are included to also cover shares to be compulsorily acquired and thus to have duty paid on the whole of the issued capital at the one time. If it is not desired to include such shares at the present time, these words should be deleted.

APPENDIX

LEGISLATIVE HISTORY

Regulation 6(1):	varied by 249, 1997, reg. 3
Regulation 9:	substituted by 249, 1997, reg. 4
Regulation 10:	revoked by 249, 1997, reg. 4
Regulation 11(2):	varied by 249, 1997, reg. 5
	Part III comprising reg. 15 and heading revoked by 249, 1997, reg. 6
Regulation 15a:	inserted by 239, 1993, reg. 3
Regulation 19:	definitions of "bank" and "licence" revoked by 249, 1997, reg. 7
Regulation 20:	substituted by 249, 1997, reg. 8
Regulation 22(a):	revoked by 249, 1997, reg. 9(a)
Regulation 22:	varied by 249, 1997, reg. 9(b)
Regulations 27 - 29:	revoked by 249, 1997, reg. 10
Regulation 31(1):	varied by 249, 1997, reg. 11(a)
Regulation 31(2):	varied by 249, 1997, reg. 11(b)
Regulation 32:	substituted by 205, 1992, reg. 3