



**ACT Revenue Office**  
**Department of Treasury**

Our reference: Client ID 103721  
Your reference: Vergano  
Telephone: 6207 0085  
Contact officer: W Hogan

Mr Wayne Vergano – Chief Financial Officer  
Marsh Pty Ltd  
PO Box H176  
Australia Square NSW 1215

Dear Mr Vergano

Thank you for your letter of 30 January 2009 regarding an application for a refund of duty paid on insurance premiums to insurers not registered as general insurers under the *Insurance Act 1973 (Cth)*.

Your application is made following a decision of the NSW Supreme Court in the case of *Qantas Airways Ltd v Chief Commissioner of State Revenue* [2008] NSWSC 1049. In that case, it was held that duty was not payable under the *Duties Act 1997 (NSW)* on insurance premiums paid to insurers not registered as general insurers under the *Insurance Act 1973 (Cth)*.

From 1 March 1999 until 16 May 2006, the *Duties Act 1999 (ACT)* used the same relevant provisions as the *Duties Act 1997 (NSW)*.

The Qantas case has been appealed by the NSW Chief Commissioner of State Revenue. Pending the final outcome of that case, any existing rights for a refund of duty under ACT legislation will be preserved and any application for a refund of duty will be addressed following the outcome of the appeal process.

Yours sincerely

Graeme Dowell  
Commissioner for ACT Revenue

5 May 2009