112R. Certain aged care agreements exempt

- (1) Notwithstanding anything in a stamp Act, duty shall not be charged on an agreement under the *Aged Care Act 1997* of the Commonwealth between an approved provider and a person relating to aged care services for the person.
- (2) In subsection (1)
 - "aged care service" has the same meaning as in the *Aged Care Act 1997* of the Commonwealth;
 - "approved provider" has the same meaning as in the *Aged Care Act 1997* of the Commonwealth.

[Section 112R inserted by No. 22 of 1998 s. 27; amended by No. 2 of 2003 s. 131.]