

AUSTRALIAN CAPITAL TERRITORY  
TAXATION (ADMINISTRATION) ACT 1987  
DETERMINATION  
NO.11 OF 1990

Under section 99 of the Taxation (Administration) Act 1987 I REVOKE the determination dated 14 December 1990 and published in the Australian Capital Territory Gazette No. S99, Thursday, 20 December 1990;

And I DETERMINE that notwithstanding the determination dated 21 September 1987 and published in the Commonwealth Gazette on that day, Gazette No. S244, the determined amount of stamp duty that is payable by a home buyer for the purposes of

- (a) section 17(a) of the Stamp Duties and Taxes Act 1987 for a transfer, or an agreement for a transfer, of an estate in fee simple; and
- (b) section 17(b) of the Stamp Duties and Taxes Act 1987 for a Crown Lease, a transfer or an agreement for a transfer of a Crown lease

where the value of the interest in land granted transferred or agreed to be transferred does not exceed \$97,000 shall be nil; and where that value exceeds \$97,000 but does not exceed \$117,000 shall be \$13.05 for each \$100.00 or part thereof by which the value exceeds \$97,000.

In this determination "home buyer" means a person who:

- (a) (1) provides the Commissioner for Australian Capital Territory Revenue with a copy of advice from the Commonwealth Department of Community Services and Health to the person that the person has received, or is eligible to receive, assistance from the Commonwealth under the First Home Ownership Act of 1983 of the Commonwealth; or
- (2) provides the Commissioner for Australian Capital Territory Revenue advice from the Commissioner for Housing to the person that the person is eligible to receive or has received assistance under the HomeBuyer program made pursuant to section 12 of the Housing Assistance Act 1987;
- (b) intends to reside on the land; and
- (c) does not, either alone or jointly with another person or persons or persons, hold a legal or equitable interest in land.


This determination applies to :

- (a) a grant where the right to the grant arose on or after 2 April 1991.
- (b) a transfer, or if the transfer is preceded by an agreement to transfer - that agreement, executed or entered into on or after 2 April 1991; and
- (c) an agreement for a transfer entered into on or after 2 April 1991

And it does not:

- (a ) effect the rights of a person (other than the Territory or a Territory authority) existing at the date of notification in a manner prejudicial to that person; or
- (b) impose liabilities on a person (other than the Territory or a Territory authority) in respect of any act or omission before the date of notification.

DATE 15 April 1991

  
CRAIG JOHN DUBY  
MINISTER FOR FINANCE AND  
URBAN SERVICES