

unmarked

AUSTRALIAN CAPITAL TERRITORY

TAXATION (ADMINISTRATION) ACT 1987

**DETERMINATION FOR THE PURPOSES OF THE
STAMP DUTIES AND TAXES ACT 1987**

NO. 67 OF 1990

EXPLANATORY MEMORANDUM

This instrument replaces the determination notice dated 26 September 1989 which was published in the ACT Gazette No S27 on 4 October 1989.

The only change this instrument makes from the previous determination is that for the purposes of determining duty on the sale of marketable securities, the greater of the consideration paid or unencumbered value of the marketable security will be used for assessment purposes.

Authorised by the Minister for Finance and Urban Services.