

**AUSTRALIAN CAPITAL TERRITORY**  
**TAXATION (ADMINISTRATION) ACT 1987**  
**STAMP DUTIES (ACQUISITION OF BUSINESS)**  
**DETERMINATION NO. 14 OF 1995**  
**EXPLANATORY STATEMENT**

The Taxation (Administration) Act 1987 deals with the administration of various tax laws relating to the imposition and collection of certain taxes, duties and fees. These tax laws are specified in section 3 of the Act. Section 99 empowers the Minister to determine these taxes, duties and fees.

One of the specified laws is the Stamp Duties and Taxes Act 1987, Part VIA of which deals with acquisition of businesses.

This determination revokes Determination No 161 of 1994 which was notified in ACT Gazette No S299 of 19 December 1994. It corrects a reference to ACT liabilities in the calculation of duty payable on businesses that are conducted inside and outside the Territory.

Authorised by the Chief Minister and Treasurer