



Australian Capital Territory Gazette

SPECIAL GAZETTE

No. S188, Tuesday 14 September 1993

BUSINESS FRANCHISE (TOBACCO AND PETROLEUM PRODUCTS) ACT 1984

DETERMINATION OF FEES

Determination No. 122 of 1993

Under section 44A of the Business Franchise (Tobacco and Petroleum Products) Act 1984 I REVOKE with respect to all initial and renewed licences that commence on or after 1 November 1993, Determination No. 116 of 1992 which was published in Australian Capital Territory Gazette No. 27 on 8 July 1992, and make the following determination with respect to all initial and renewed licences that commence on or after 1 November 1993:

- (1) For the provisions of the Act listed in Column 1 of Table 1, the determined amount per litre for the fuel described in Column 2 of Table 1 shall be the amount per litre set out in Column 3 of Table 1 in relation to those provisions.

TABLE 1

Column 1	Column 2	Column 3
Provisions	Fuel	Amount (in \$)
<u>Petroleum wholesaler's licence</u>		
31(2)(a)(1)	super grade motor spirit	0.0704
	unleaded motor spirit	0.0704
31(2)(a)(11)	diesel fuel	0.0708
<u>Group petroleum wholesaler's licence</u>		
31(2)(b)(i)	super grade motor spirit	0.0704
	unleaded motor spirit	0.0704
31(2)(b)(11)	diesel fuel	0.0708
<u>Petroleum retailer's licence</u>		
31(2)(ca)(i)	super grade motor spirit	0.0704
	unleaded motor spirit	0.0704
31(2)(ca)(11)	diesel fuel	0.0708

Group petroleum retailer's licence

31(2)(d)(i)	super grade motor spirit	0.0704
	unleaded motor spirit	0.0704
31(2)(d)(ii)	diesel fuel	0.0708

(2) For the purposes of subsection 31(1) of the Act the specified amount for the licence set out in Column 1 of Table 2 shall be the amount set out in Column 2 Table 2 opposite and in relation to that licence.

TABLE 2

Column 1	Column 2
Licence	Amount (in \$)
Petroleum wholesaler's licence	10 per month
Group petroleum wholesaler's licence	10 per month
Petroleum retailer's licence	50 per year
Group petroleum retailer's licence	50 per year

(3) The specified percentages for the purposes of the provisions of the Act listed in Column 1 Table 3 shall be the percentages listed in Column 2 Table 3 opposite and in relation to those provisions.

TABLE 3

Column 1	Column 2
Provisions	Percentages
28(1)(a) Tobacco wholesaler's licence	75
28(1)(b) Group tobacco wholesaler's licence	75
28(1)(c) Tobacco retailer's licence	75
28(1)(d) Group tobacco retailer's licence	75

(4) The specified amount for the purposes of the provisions of the Act listed in Column 1 of Table 4 shall be the amount listed in Column 2 of Table 4 opposite and in relation to that provision.

TABLE 4

Column 1	Column 2
Provision	Amounts (in \$)
28(1)(a) Tobacco wholesaler's licence	10 per month
28(1)(b) Group tobacco wholesaler's licence	10 per month
28(1)(c) Tobacco retailer's licence	50 per year
28(1)(d) Group tobacco retailer's licence	50 per year

Date: 12 September 1993



Rosemary Follett
Chief Minister and Treasurer

TAXATION (ADMINISTRATION) ACT 1987

STAMP DUTY (INTERESTS IN LAND) DETERMINATION NO.123 OF 1993

I, ROSEMARY FOLLETT, Chief Minister and Treasurer for the ACT in accordance with subsection 99(1) of the Taxation (Administration) Act 1987, make the following determination.

Citation

1. This Determination may be cited as the Stamp Duty (Interests in Land) Determination 1993.

Commencement

2. Transactions affected by this determination are those which are executed or entered into after 14 September 1993.

Revocation

3. The Stamp Duty (Interests in Land) Determination No.88 of 1991 made on the 1st day of October 1991 is hereby revoked.

Interpretation

4. In this Determination:

"Crown lease" means a lease of land granted by or in the name of the Commonwealth;
"lease" means a lease of land other than a Crown lease;
"residential lease" means a lease for residential purposes only;
"Schedule" means a Schedule to this Determination; and
"the Act" means the Stamp Duties and Taxes Act 1987.

Use of Schedule

5. A reference in this Determination to an amount set out in the Schedule means an amount calculated by applying the formula appearing in Column 2 of the Schedule, opposite and in relation to the appropriate range of value of interest specified in Column 1 of the Schedule, to the value of the interest granted, transferred or agreed to be transferred, in respect of:

- (a) a transfer, or an agreement for a transfer, of an estate in fee simple;
- (b) a Crown lease, a transfer of a Crown lease or an agreement for a transfer of a Crown lease; or
- (c) a transfer or an assignment of a lease, an agreement for a transfer or an assignment of a lease

as the case may be.

Value of interest in respect of a Crown lease

6. In this Determination, the value of the interest granted or transferred by a Crown lease, a transfer of a Crown lease or an agreement for a transfer of a Crown lease, as the case may be, is the greater of the consideration given or agreed to be given or the capital sum that might be expected to have been offered for the Crown lease subject to the terms and conditions upon which it is held, it being deemed that:

- (a) the rent payable under the Crown lease is a nominal rent; and
- (b) the lessee is not obliged by any provision of the Crown lease to carry out or cause to be carried out capital works whether on land, the subject of the Crown lease, or elsewhere.

Value of interest in respect of a lease (other than a Crown lease)

7. In this Determination, the value of the interest on the transfer or assignment of a lease or an agreement for a transfer or assignment of a lease, as the case may be, is the greater of the consideration given or agreed to be given or the capital sum that might be expected to have been offered for the lease subject to the terms and conditions upon which it is held.

Conveyance of fee simple

8. The determined amount of stamp duty for the purposes of section 17(1)(a) of the Act for a transfer, or an agreement for the transfer, of an estate in fee simple is the amount set out in the Schedule.

Crown lease or transfer of Crown lease

9. The determined amount of stamp duty for the purposes of section 17(1)(b) of the Act for a transfer of a Crown lease or an agreement for a transfer of a Crown lease, is the amount set out in the Schedule.

10. Subject to paragraph 11 the determined amount of stamp duty for the purposes of section 17(1)(c) of the Act is an amount calculated by multiplying the sum of 50 cents by the number of amount of \$100.00 (including a single remaining part of \$100.00) included in the amount of the value of the interest for the lease.

11. The determined amount of stamp duty for the purposes of section 17(1)(c) of the Act is the amount set out in the schedule, where:

- (i) the term of the lease is fifteen years or more; or
- (ii) the term of the lease is less than fifteen years, but the aggregate term of the lease, by operation of renewal options, extends to fifteen years or more in succession.

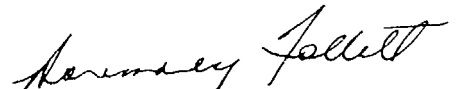
Transfer of lease

12. The determined amount of stamp duty for the purposes of section 17(1)(d) of the Act for a transfer or an assignment of a lease, or an agreement for a transfer or an assignment of a lease, is the amount set out in the Schedule.

SCHEDULE

<i>Column 1</i> Value of interest	<i>Column 2</i> Stamp duty Amount
up to and including \$14,000.00	\$1.25 per \$100.00 or part of \$100.00 of the value of the interest
exceeding \$14,000.00 but not exceeding \$30,000.00	\$175.00 plus \$1.50 per \$100.00 or part of \$100.00 by which the value of the interest exceeds \$14,000.00
exceeding \$30,000.00 but not exceeding \$60,000.00	\$415.00 plus \$2.00 per \$100.00 or part of \$100.00 by which the value of the interest exceeds \$30,000.00
exceeding \$60,000.00 but not exceeding \$100,000.00	\$1,015.00 plus \$2.50 per \$100.00 or part of \$100.00 by which the value of the interest exceeds \$60,000.00
exceeding \$100,000.00 but not exceeding \$300,000.00	\$2,015.00 plus \$3.50 per \$100.00 or part of \$100.00 by which the value of the interest exceeds \$100,000.00
exceeding \$300,000.00 but not exceeding \$1,000,000.00	\$9,015.00 plus \$4.50 per \$100.00 or part of \$100.00 by which the value of the interest exceeds \$300,000.00
exceeding \$1,000,000.00	\$40,515.00 plus \$5.50 per \$100.00 or part of \$100.00 by which the value of the interest exceeds \$1,000,000.00

Date: 12 September 1993



Rosemary Follett
Chief Minister
and Treasurer

TAXATION (ADMINISTRATION) ACT 1987

DETERMINATION NO. 124 OF 1993

1. Under section 99 of the *Taxation (Administration) Act 1987* I REVOKE Determination No.50 of 1993 published in the Australian Capital Territory Gazette No.22 dated 2 June 1993.

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

- (a) section 17(1)(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(1)(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,

3. In respect of those purposes the stamp duty payable where the higher of the purchase price or the value of the interest in the land granted, transferred or agreed to be transferred does not exceed \$116,000.00, stamp duty payable shall be nil and where that purchase price or value exceeds \$116,000.00 but does not exceed \$140,000.00, shall be \$14.23 for each \$100.00 or part thereof by which that purchase price or value exceeds \$116,000.00.

4. In this determination an eligible 'home buyer' means a person who:

- (a) provides the Commissioner for Australian Capital Territory Revenue with a copy of an advice from the Commissioner for Housing to the person indicating that the person's income for a period of time specified by the Commissioner for Housing is less than the income limit set under the "homebuyer" scheme made pursuant to section 12 of the Housing Assistance Act 1987;
- (b) intends to reside on the land;
- (c) does not, either alone or jointly with another person or persons, hold a legal or an equitable interest in land; and

(d) has not held a legal or an equitable interest in land in the two years preceding the date of execution of an agreement for sale or an instrument of transfer if there is no agreement for sale, except where a person is required to relinquish an interest in land by an order of a court as a consequence of the termination of a relationship between spouses.

5. In this Determination 'spouse', in relation to a person, includes a person who lives with the first-mentioned person -

- (a) as his or her spouse, although not legally married to him or her; or
- (b) in a homosexual relationship;

on a *bona fide* domestic basis, and has so lived for a continuous period of not less than 2 years.

6. Transactions affected by this determination are those which are executed or entered into after 14 September 1993.

DATE 12 September 1993



Rosemary Follett
Chief Minister and Treasurer

RATES AND LAND RENT (RELIEF) ACT 1970

NOTICE FIXING RATES OF INTEREST

Determination No. 125 of 1993

Under section 23 of the Rates and Land Rent (Relief) Act 1970 I REVOKE the Notice Fixing Rates of Interest published in the Commonwealth of Australia Gazette No. S281 of 22 July 1985 and hereby fix the rate of interest, from 16 September 1993, for the purpose of subsection 23(1):

- (a) in relation to amounts deferred as the result of a determination under section 3, at 9 percent per annum; and
- (b) in relation to amounts unpaid after the date of revocation of a determination, at 17 percent per annum.

This Notice is to take effect from 16 September 1993.

Date: 14 September 1993



Rosemary Follett
Chief Minister and
Treasurer

RATES AND LAND TAX ACT 1926

DETERMINATION FOR THE PURPOSES OF THE
RATES AND LAND TAX ACT 1926

Determination No. 126 of 1993

Under subsection 22(3) of the Rates and Land Tax Act 1926 I REVOKE from 16 September 1993, the determination setting the interest rate for the purposes of subsection 22(4) of the Rates and Land Tax Act 1926 published in the Australian Capital Territory Gazette No. ACT 19 of 27 September 1989, at page 241.

I MAKE the following determination effective from 16 September 1993.

Citation:

1. This determination may be cited as the Rates and Land Tax Determination No. of 1993.

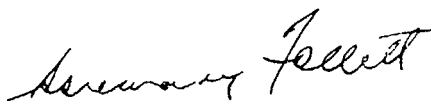
Interpretation:

2. For the purposes of this determination the Act means the Rates and Land Tax Act 1926.

Rates and Land Tax - Interest on unpaid rates and land tax

3. The interest rate for the purposes of subsection 22(4) of the Act shall be 17 percent per annum.

Date: 14 September 1993



Rosemary Follett
Chief Minister and
Treasurer