

**AUSTRALIAN CAPITAL TERRITORY**  
**TAXATION (ADMINISTRATION) ACT 1987**  
**DETERMINATION**

UNDER section 99 of the Taxation (Administration) Act 1987 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 first home owner for the purposes of

- (a) section 17(a) of the Act for a transfer, or an agreement for a transfer, of an estate in fee simple, and
- (b) section 17(b) of the Act 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 \$109,000 is \$12.26 for each \$100.00, or part thereof, by which that value exceeds \$90,000.

In this determination "first home owner" means a person who:

- (a) provides the Commissioner for Australian Capital Territory Revenue Collections with a copy of advice from the Commonwealth Department of Community Services and Health to that person that the person has received, or is eligible to receive, assistance from the Commonwealth under the First Home Owners Act 1983 of the Commonwealth;
- (b) intends to reside on the land; and
- (c) has never, either alone or jointly with another person or persons, held a legal or equitable interest in land on which a dwelling stood.

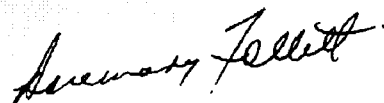
Where a person who is the grantee, intending transferee or transferee of an interest in land jointly with another person or persons and that other person, or any one of those persons, is not a first home owner then the first mentioned person is not a first home owner.

This determination applies to:

- (a) a grant where the right to the grant arose on or after 26 September 1989;
- (b) a transfer, or if the transfer is preceded by an agreement to transfer - that agreement, executed or entered into on or after 26 September 1989; and
- (c) an agreement for a transfer entered into on or after 26 September 1989.

DATE:

26/9/89



Rosemary Follett

Treasurer