

AUSTRALIAN CAPITAL TERRITORY  
TAXATION (ADMINISTRATION) ACT 1987

DETERMINATION FOR THE PURPOSES OF THE LIQUOR TAX ACT 1991

NO. 2 OF 1992

UNDER section 99 of the Taxation (Administration) Act 1987, I make the following Determination, effective from the date of notification of this notice in the Gazette:

- (1) For the purposes of sections 8(2), 11(1), 15(2), 16(2) and 20(1)(b) of the Liquor Tax Act 1991, the determined rate is 10%.
- (2) For the purposes of sections 8(1)(a), 15(1)(b)(i) and 16(1)(b)(i) of the Liquor Tax Act 1991, the determined amount payable by the holder of an exempt wholesale licence is \$125.
- (3) For the purposes of sections 8(1)(b), 11(1), 15(1)(b)(ii) and 16(1)(b)(ii) of the Liquor Tax Act 1991, the determined amount payable is:
  - a) \$150 for a holder of a general licence; or
  - b) \$125 for a holder of a licence other than a general licence.

Date: 17-1-92



Rosemary Follett  
Chief Minister and Treasurer