

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

DETERMINATION NO. 15 OF 1995

Under section 99 of the Taxation (Administration) Act 1987 I make the following determination:

Interpretation

1 In this determination:

“value” in relation to marketable securities, means

- (i) the consideration paid or payable for the marketable security, or
- (ii) the unencumbered value of the marketable security

whichever is the greater

Determined Amount

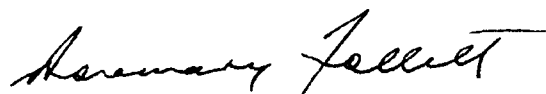
2. For the purposes of section 49F of the Stamp Duties and Taxes Act 1987, the determined amount of stamp duty payable on the change in beneficial ownership of marketable securities:

- a) of an Australian incorporated company whose place of incorporation is the Australian Capital Territory,
- b) of a company other than an Australian incorporated company if the marketable security is registered on a register kept in the Australian Capital Territory, or
- c) that are units in a unit trust scheme where the principal register of the trust is situated in the Australian Capital Territory

is 60 cents for each \$100 or part of \$100 of the value of the marketable security or \$20, whichever is the greater.

Date

12 January 1995



Rosemary Follett
Chief Minister and Treasurer