

AUSTRALIAN CAPITAL TERRITORY
TAXATION (ADMINISTRATION) ACT 1987
STAMP DUTIES AND TAXES ACT 1987

DETERMINATION NO. 100 OF 1996

Under Section 99 of the Taxation (Administration) Act 1987 I revoke, on and from 1 July 1996, clauses 8 and 9 of Determination No. 90 published in the ACT Special Gazette No. S111 of 1991 and make the following determination, effective on and from 1 July 1996.

Sales by licensed vehicle dealers

For the purposes of section 56A of the Stamp Duties and Taxes Act, the determined amount of tax payable is \$3 00 for each \$100 or part of \$100 of the market value or the purchase price of the vehicle, whichever is the higher amount


This determined amount will apply until 31 December 1998, at which time the determined amount of tax payable will revert to \$2 50 for each \$100 or part of \$100 of the market value or purchase price of the vehicle, whichever is the higher amount

Registration of vehicles

For the purposes of section 57 of the Stamp Duties and Taxes Act, the determined amount of tax payable is \$3.00 for each \$100 or part of \$100 of the market value or the purchase price of the vehicle, whichever is the higher amount.

This determined amount will apply until 31 December 1998, at which time the determined amount of tax payable will revert to \$2.50 for each \$100 or part of \$100 of the market value or purchase price of the vehicle, whichever is the higher amount

Date.... 26/6/96


Kate Carnell
Treasurer