AUSTRALIAN CAPITAL TERRITORY

TAXATION (ADMINISTRATION) ACT 1987

STAMP DUTIES AND TAXES ACT 1987

Instrument No. 142 of 1998

Under Section 99 of *the Taxation (Administration) Act 1987* I revoke Determination No 100 of 1996 notified in the ACT Special Gazette No S135 of 26 June 1996 and make the following determination, effective on and from 1 July 1998

Interpretation

1   In this determination

"taxable value" in relation to a vehicle is the market value or the purchase price of the vehicle, whichever is the higher,

the **"Act"** means the *Stamp Duties and Taxes Act 1987*,

"passenger vehicle" means a vehicle that is constructed primarily for the carriage of persons, but not more than 9 persons, including a sedan, station wagon, coupe, convertible, four wheel drive vehicle with seats and windows, three wheel car, forward control passenger vehicle, small bus (seating not more than 9 persons, including the driver), motor home, and snow vehicle, but not including a motor cycle (with or without a side car), large bus (seating more than 9 persons including the driver), hearse or invalid conveyance

Sales by licensed vehicle dealers

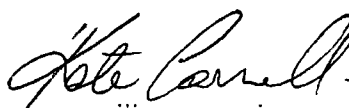2   For the purposes of section 56A of the Act, the determined amount of tax payable is

(a)   in relation to a passenger vehicle that has a taxable value of not less than $45,000
$1,350 plus $5 00 for each $100, or part of $100 of the taxable value in excess of $45,000, and

(b)   in relation to all other vehicles
$3 00 for each $100 or part of $100 of the taxable value

Registration of vehicles

3   For the purposes of section 57 of the Act, the determined amount of tax
         payable is.

    (a)   in relation to a passenger vehicle that has a taxable value of not less
                    than $45,000
                    $1,350 plus $5 00 for each $100, or part of $100 of the taxable value
                    in excess of $45,000, and

    (b)   in relation to all other vehicles
                    $3 00 for each $100 or part of $100 of the taxable value

Date .   27/6/98

Kate Carnell
Treasurer