

AUSTRALIAN CAPITAL TERRITORY

TAXATION (ADMINISTRATION) ACT 1987

STAMP DUTY (INTERESTS IN LAND) DETERMINATION NO. 149 OF 1993

EXPLANATORY STATEMENT

This instrument imposes a minimum duty of \$20 on instruments.

This implements the Government's decision to impose a minimum duty of \$20 on all documents (including previously exempt documents) lodged for assessment.

Authorised by the Acting Chief Minister and Treasurer.