

AUSTRALIAN CAPITAL TERRITORY  
TAXATION (ADMINISTRATION) ACT 1987  
DETERMINATION FOR THE PURPOSES OF THE  
STAMP DUTIES AND TAXES ACT 1987

NO: 147 OF 1993

EXPLANATORY STATEMENT

This instrument amends the concessional stamp duty arrangements available to eligible homebuyers. A minimum duty of \$20 will now be dutied on instruments lodged for assessment.

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