

AUSTRALIAN CAPITAL TERRITORY

TAXATION (ADMINISTRATION) ACT 1987

**DETERMINATION FOR THE PURPOSES OF THE
STAMP DUTIES AND TAXES ACT 1987**

NO. 69 OF 1992

EXPLANATORY STATEMENT

This instrument provides concessions to eligible home buyers and replaces Determination No.46 which was published in the ACT Gazette No S50 on 14 April 1992.

This instrument aligns the income eligibility terminology for stamp duty concessions with that used for the HomeBuyer Scheme and differs from the replaced Determination by the removal of the word "taxable" from paragraph (a) of the definition of "home buyer".

Circulated by the authority of the Chief Minister and Treasurer