



AUSTRALIAN CAPITAL TERRITORY

TAXATION (ADMINISTRATION) ACT 1987

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

NO. 89 OF 1991

EXPLANATORY MEMORANDUM

This instrument amends determination notice dated 19 June 1990 which was published in the ACT Gazette No. S33 of 25 June 1991.

This instrument sets the stamp duty rates in respect of the acquisition of businesses including the acquisition of motor vehicles for the purpose of the Stamp Duties and Taxes Act 1987. The new stamp duty for motor vehicles acquired under a business acquisition is \$2.50 for each \$100 or part thereof (from \$2.00 per \$100 or part thereof).

Authorised by the Chief Minister and Treasurer.