

**AUSTRALIAN CAPITAL TERRITORY**  
**TAXATION (ADMINISTRATION) ACT 1987**  
**STAMP DUTIES (HOMEBUYER)**  
**DETERMINATION NO. 13 OF 1995**  
**EXPLANATORY STATEMENT**

The Taxation (Administration) Act 1987 deals with the administration of various tax laws relating to the imposition and collection of certain taxes, duties and fees. These tax laws are specified in section 3 of the Act. Section 99 empowers the Minister to determine these taxes, duties and fees.

One of the specified tax laws is the Stamp Duties and Taxes Act 1987, Part III of which deals with interests in land. This determination revokes Determination No 147 of 1993 dated 29 October 1993 and notified in the ACT Gazette No S224 of 1 November 1993. This determination sets the criteria for stamp duty concessions under the home buyer scheme.

This determination removes ambiguities in the revoked determination concerning eligibility for concession where less than a full interest in the property is being acquired and where income of the applicant/s and their spouses together may exceed the income limits specified.

The homebuyer scheme provides assistance for low income earners to purchase a home. This determination ensures that the concession is correctly targeted, and is not open to manipulation.

Authorised by the Chief Minister and Treasurer