



AUSTRALIAN CAPITAL TERRITORY

Rates and Land Tax (Amendment) Act (No. 3) 1994

No. 105 of 1994

An Act to amend the *Rates and Land Tax Act 1926*

[Notified in ACT Gazette S289: 22 December 1994]

The Legislative Assembly for the Australian Capital Territory enacts as follows:

Short title

1. This Act may be cited as the *Rates and Land Tax (Amendment) Act (No. 3) 1994*.

Commencement

2. (1) Sections 1 and 2 commence on the day on which this Act is notified in the *Gazette*.

(2) Sections 3, 4 and 5 are to be taken to have commenced on 16 November 1994.

Principal Act

3. In this Act, “Principal Act” means the *Rates and Land Tax Act 1926*.¹

Recovery of rates

4. Section 22 of the Principal Act is amended—

- (a) by omitting from subsection (2) “whole of the unpaid amount” and substituting “excess amount”;

- (b) by omitting from subsection (3) “the whole of an unpaid amount” and substituting “an amount”;
- (c) by omitting subparagraph (4) (a) (i) and substituting the following subparagraph:
 - “(i) the unpaid amount of rates due under subsection (2);”;
- (d) by omitting from subparagraph (4) (a) (ii) “accumulated unpaid interest” and substituting “unpaid interest already accrued”; and
- (e) by omitting from paragraph (4) (b) “after the day on which the rates became due, being a month during any part of which the rates or ” and substituting “during any part of which”.

Transitional

5. The amendments to the Principal Act effected by this Act do not apply in respect of rates or land tax payable for the year commencing on 1 July 1994 or any previous year where, at the expiration of 15 November 1994, any amount of those rates or that land tax, or any associated amount of interest, costs or expenses, which was due under the Principal Act as in force on 15 November 1994 remained unpaid.

NOTE

1. Reprinted as at 31 August 1993. For further amendments see Acts No. 90, 1993 and Nos. 33, 38, 60, 81 and 101, 1994.

[Presentation speech made in Assembly on 1 December 1994]

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