

Australian Capital Territory

Rates & Land Tax (Objection Fees) Determination 2002

Disallowable instrument DI2002—59

made under the

Rates and Land Tax Act 1926, s 36 (Determination of fees)

EXPLANATORY STATEMENT

This determination applies on and from 1 July 2002.

The *Rates and Land Tax Act 1926* (the Act) levies general rates and land tax on properties in the ACT. In particular Division 4.4 of the Act, relates to objections and review of assessments, decisions and determinations. Sections 22GE, 22GV, 28C, 29 and 30 of the Act requires that a fee must accompany each application.

In most respects, this determination is an update of the revoked Determination 176 of 1999. The only difference is that the objection fee in paragraph (d) of the Determination has been reduced from \$50 to \$20 (an application to object to a determination of an unimproved value of a parcel of land). All other objection fees remain at \$50 per application.

Authorised by the Treasurer