

Australian Capital Territory

# **Rates (Certificate and Statement Fees) Determination 2006 (No 1)**

**Disallowable instrument DI2006—104**

made under the

*Rates Act 2004, s 78 Determination of fees*

## **EXPLANATORY STATEMENT**

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The purpose of this instrument is to revoke DI2004-60, which was notified on the ACT Legislation Register on 4 May 2004, and to determine new fees for the provision of:

- a certificate of rates, land tax and other charges; and
- a statement of amounts payable and payments made.

Under section 78 of the *Rates Act 2004* (“the Act”) the Minister has authority to determine, in writing by disallowable instrument, fees under the Act.

Section 76 (1) of the Act allows for a fee to be determined under section 78 for an application for a certificate of rates, land tax and other charges. Similarly, section 77 (1) of the Act allows for a fee to be determined under section 78 for an application for a statement of amounts payable and payments made in relation to a parcel of land in a stated financial year.

A certificate details current assessed and payable rates, interest and other amounts with respect to a parcel of land. The certificate may include a certificate of amounts payable under the *Land Tax Act 2004* in relation to the parcel of land.

A statement details transactions for a financial year with respect to rates and other amounts for a parcel of land. The statement may include a statement of

land tax payable and received under the *Land Tax Act 2004* in relation to the parcel.

These fees have been indexed from 1999, when they were last updated, at the December quarter wage price index. Previously, fees and charges have generally been indexed at the consumer price index. The adoption of the wage price index recognises that increases in the costs involved with service provision are mainly dependent on wage increases and ensures that parity between revenues and expenses can be maintained.

This instrument determines the fees to accompany an application for:

- a certificate of rates, land tax and other charges at \$38; and
- a statement of amounts payable and payments made at \$26.

This determination commences on 1 July 2006.

Authorised by the Treasurer