

AUSTRALIAN CAPITAL TERRITORY

RATES AND LAND TAX ACT 1926

DETERMINATION OF FEES

INSTRUMENT NO. 176 OF 1999

EXPLANATORY STATEMENT

The *Rates and Land Tax Act 1926* (the Act) levies general rates and land tax on all rateable properties in the ACT. In particular Division 4 of part IV of the Act, relates to objections and review of assessments, decisions and determinations by owners. Sections 22GE, 22GV, 28C, 29 and section 30 of the Act were recently amended so that a fee must accompany each application.

This determination, under section 36 of the Act, sets a number of new fees for the purposes of:

- (a) subsection 22GE(1B) of the Act, the fee to accompany an application to object to an assessment or decision regarding rates or land tax, is \$50;
- (b) subsection 22GV(2A) of the Act, the fee to accompany an application to object to a determination of percentages in relation to the land used for residential or non residential purposes, is \$50;
- (c) subsection 28C(2A) of the Act, the fee to accompany an application for reconsideration of a decision that land is rateable, is \$50;
- (d) subsection 29(1A) of the Act, the fee to accompany an application to object to a determination of an unimproved value of a parcel of land, is \$50; and
- (e) subsection 30(2A) of the Act, the fee to accompany an application to review an interest decision, is \$50.

This determination applies on and from 1 July 1999.

Authorised by the Treasurer