



Australian Capital Territory

Rates and Land Tax Act 1926

A1926-6

Republication No 2C

Effective: 16 November 1994 – 28 November 1994

Republication date: 26 November 2008

Last amendment made by A1994-60
(republication for amendments by
A1994-60 and includes retrospective
amendments by A1994-105)

Authorised by the ACT Parliamentary Counsel

About this republication

The republished law

This is a republication of the *Rates and Land Tax Act 1926* effective 16 November 1994 to 28 November 1994.

Kinds of republications

The Parliamentary Counsel's Office prepares 2 kinds of republications of ACT laws (see the ACT legislation register at www.legislation.act.gov.au):

- authorised republications to which the *Legislation Act 2001* applies
- unauthorised republications.

The status of this republication appears on the bottom of each page.



Australian Capital Territory

RATES AND LAND TAX ACT 1926

TABLE OF PROVISIONS

Section

PART I—PRELIMINARY

1. Short title
2. Commencement
4. Interpretation

PART II—UNIMPROVED VALUE

5. Unimproved value
- 5A. Unimproved value of land developed by private sector
6. Rateable lands
7. Initial valuation
8. Automatic revaluations
10. Revaluation following clerical error or changed circumstances
11. Application of determination or redetermination to rates
12. Recording and notification of unimproved value

PART III—RATES

Division 1—Imposition and payment

13. Imposition
14. Assessment of rates

TABLE OF PROVISIONS—continued

Section	
15.	Payment of rates
15A.	Land not previously valued
16.	Exemption from payment of rates
	<i>Division 2—Enforcement</i>
17.	Notice that rates in arrear for one year
18.	Unoccupied land—letting for non-payment of rates
19.	Sale of land for non-payment of rates
20.	Owner of land entitled to surplus on giving up title
21.	Properties comprised in different determinations may be included in one application
21A.	Charge of rates and land tax on rateable land
22.	Recovery of rates
22AAA.	Payment by rate-payer's debtor
22AA.	Remission of penalty
	PART IV—LAND TAX
	<i>Division 1—Imposition and payment</i>
22AAB.	Interpretation
22A.	Imposition
22B.	Exempt land
22BA.	Application for exemption of residential land
22BB.	Change in circumstances in relation to exempt residential land
22BC.	Power to obtain further information
22BD.	Self-incrimination
22C.	Assessment
22D.	Special provision for period to 30 June 1987
22DA.	Residential flats
22E.	Payment of land tax
22EA.	Payment of land tax: land not previously valued
22EB.	Penalty tax
22EC.	Refund or remission of penalty tax
	<i>Division 2—Enforcement</i>
22F.	Notice of land tax arrears
22G.	Remedies for non-payment of land tax
	<i>Division 3—Offences</i>
22GA.	Interpretation
22GB.	Failure to provide information
22GC.	False or misleading statements
22GD.	Avoiding land tax

TABLE OF PROVISIONS—continued

Division 4—Objections and Review

- 22GE. Objections
- 22GF. Review of decisions
- 22GH. Notification of decision
- 22GI. Effect of pending objection or review

PART V—MISCELLANEOUS

- 22H. Interpretation
- 23. Notice of transfer
- 24. Joint owners, lessees and licensee
- 24A. Unit subdivisions
- 26. Service of notices
- 28. Exemption from rates or land tax
- 28A. Refund or remission of rates or land tax
- 28B. Interest on refund
- 29. Objections to determinations
- 30A. Administrative Appeals Tribunal
- 33. Payment of rates pending application to vary determination
- 34. Effect of alteration of determination
- 35. Documentary evidence
- 48. Regulations



Australian Capital Territory

RATES AND LAND TAX ACT 1926

An Act to provide for the levying, imposition and payment of rates and land tax on land in the Territory

PART I—PRELIMINARY

Short title

1. This Act may be cited as the *Rates and Land Tax Act 1926*.¹

Commencement

2. This Act shall commence on a date to be fixed by the Commission by notice in the *Gazette*.¹

Interpretation

4. (1) In this Act, unless the contrary intention appears—

“City Area” has the same meaning as in the *City Area Leases Act 1936* as in force on 1 April 1992;

“Commissioner” means the Commissioner for Australian Capital Territory Revenue appointed under subsection 5 (1) of the *Taxation (Administration) Act 1987*;

“Crown land” means land, the property of the Commonwealth, within the Territory;

“instalment day” means 15 August, 15 November, 15 February or 15 May;

“lease” includes an agreement for a lease or for the tenancy or occupation of a parcel of land;

“Office” means the office of the administrative unit responsible for matters under this Act;

“owner”, in relation to a parcel of land, means the registered proprietor of an estate or interest in that parcel, and includes a mortgagee in possession;

“parcel” includes a part of a holding of rateable land which is separately held by any occupier, tenant, lessee, or owner;

“penalty tax” means additional tax payable under section 22EB;

“rates” means rates payable under this Act;

“relevant date”, in relation to a parcel of land, means a date as at which a determination or re-determination of the unimproved value of the parcel of land is to be made under this Act;

(2) In this Act, unless the contrary intention appears, a reference to a year shall, on and after the first day of July, One thousand nine hundred and seventy-one, be read as a reference to a period of twelve months commencing on a first day of July.

PART II—UNIMPROVED VALUE

Unimproved value

5. (1) For the purposes of this Act, the unimproved value of a parcel of land held under a lease from the Commonwealth is the capital sum that might be expected to have been offered on the relevant date for the lease of the parcel of land, it being assumed—

- (a) that the only improvements on or to the parcel of land were the improvements (if any) by way of clearing, filling, grading, draining, levelling or excavating—
 - (i) where the Territory or Commonwealth had, before that parcel of land became rateable as a separate parcel, granted a development lease of land that included that parcel of land—made by the lessee under that lease or by the Territory or Commonwealth, or the cost of which was borne by the lessee or by the Territory or Commonwealth; or

- (ii) in any other case—made by the Territory or Commonwealth or the cost of which was borne by the Territory or Commonwealth;
- (aa) that the circumstances that existed on the prescribed date also existed on the relevant date;
- (b) that, on the relevant date, the lease had an unexpired term of ninety-nine years;
- (c) that the rent payable under the lease throughout the term of ninety-nine years commencing on the relevant date was a nominal rent; and
- (d) that, on the relevant date, the lease was not subject to section twenty-eight A or twenty-eight B of the *City Area Leases Act 1936-1966*.

(2) The unimproved value of a parcel of land held in fee simple is the capital sum that might be expected to have been offered for the fee simple of the parcel of land at a *bona fide* sale on the relevant date on such reasonable terms and conditions as a *bona fide* seller would require, it being assumed that no improvements had been made on or to the land.

(3) For the purposes of this section—

“development lease”, in relation to land, means a lease for the development of the land by or at the expense of the lessee by way of all or any of the improvements referred to in paragraph (1) (a), to the extent necessary to make that land suitable for subdivision into parcels of land to be leased;

“the prescribed date”, in relation to a parcel of land, means—

- (a) in the case of a determination of the unimproved value of a parcel of land—
 - (i) the date of commencement of the *Rates Act 1970*; or
 - (ii) the date on which the parcel of land became rateable,whichever is the later;
- (b) in the case of a re-determination of the unimproved value of a parcel of land under section 8—the date on which the instrument of re-determination was made under that section; or

- (c) in the case of a re-determination of the unimproved value of a parcel of land under section 10—the date of a notice under subsection 10 (1).

Unimproved value of land developed by private sector

5A. For the purposes of a determination or redetermination of the unimproved value of a parcel of rateable land, (being a parcel of land on or to which an improvement of a kind referred to in paragraph 5 (1) (a) was made by a lessee referred to in subparagraph 5 (1) (a) (i)), that improvement shall, for the purposes of this Act, be deemed to have been made only to the extent to which the Territory or Commonwealth normally makes improvements of the same kind on or to a comparable parcel of land.

Rateable lands

6. (1) All land in the Territory, including Crown land, shall be rateable in pursuance of this Act, except—

- (a) commons, public parks and public reserves not held under lease or licence;
- (b) sites of cemeteries, public hospitals, benevolent institutions, and buildings used exclusively for public charitable purposes;
- (c) sites of churches and other buildings used exclusively for public worship, and free public libraries;
- (d) land leased from the Commonwealth which is occupied by, or used in connexion with, a school that is registered or provisionally registered under the *Education Act 1937-1971*, including a playground belonging to, or used in connexion with, such a school; and
- (e) Crown lands which are not leased and are unoccupied, other than land that, immediately before becoming unoccupied, was occupied by a lessee of the Territory or Commonwealth upon a weekly or fortnightly tenancy.

(2) For the purposes of the last preceding subsection, a parcel of land the right to the grant of a lease of which has been obtained under the *City Area Leases Act 1936-1969*, or that Act as amended, shall be deemed to have been held under lease or leased on the date on which that right was obtained.

Initial valuation

7. Where a parcel of land becomes rateable on or after a relevant date and before the next relevant date, the Commissioner shall—

- (a) determine the unimproved value of the parcel of land as at the first-mentioned relevant date; or
- (b) determine the unimproved value of the parcel of land as at the relevant date last preceding the first-mentioned relevant date and re-determine the unimproved value of that parcel as at the first-mentioned relevant date;

as the case requires.

Automatic revaluations

8. (1) The Commissioner shall, as soon as practicable after 1 January 1991, re-determine the unimproved value, as at that date, of all parcels of land in the Territory that were rateable on that date.

(1A) The Commissioner shall, as soon as practicable after 1 January in the calendar year next following the calendar year of the last valuation or revaluation, re-determine the unimproved value, as at that date, of all parcels of land in the Territory that were rateable on that date.

(2) This Act has effect, and shall be deemed to have had effect on and after 1 July 1976, as if the notice under this section published in the *Commonwealth Gazette* on 16 September 1975 had not been published in the *Gazette* on that date but had been published in the *Gazette* on 16 September 1976.

Revaluation following clerical error or changed circumstances

10. (1) Where the Commissioner considers that the unimproved value of a parcel of land should be re-determined under this Act by reason of—

- (a) a clerical error that was made when the unimproved value of that parcel was recently determined or re-determined; or
- (b) a change of circumstances that has arisen since the date as at which the unimproved value of that parcel was recently determined or re-determined but was not taken into account in the most recent determination or re-determination of the unimproved value of that parcel,

the Commissioner may give notice in writing to the owner of the parcel of land of his intention to re-determine the unimproved value of the parcel of land as at

a date specified in the notice being the date as at which the unimproved value of the parcel of land was then recently determined or redetermined.

(2) Where the Commissioner gives a notice in accordance with the last preceding subsection, he shall, as soon as practicable after giving the notice, re-determine the unimproved value of the parcel of land accordingly.

(3) In subsection (1), a reference to a recent determination or redetermination of the unimproved value of a parcel of land (not being a reference to the most recent) shall be read as a reference to any of the last 3 determinations or redeterminations of that parcel.

Application of determination or redetermination to rates

11. (1) A determination under section 7 applies in respect of rates for the year that commenced on 1 July immediately preceding the date on which the parcel of land became rateable and ending at the expiration of the day immediately before the day on which the next following redetermination under section 8 applies in respect of rates for that parcel of land.

(2) A re-determination under section 8 applies in respect of rates for the period commencing on 1 July in the calendar year in which the relevant date as at which that re-determination is made falls and ending at the expiration of 30 June in the calendar year next after the first-mentioned calendar year.

(3) A redetermination under section 10 applies in respect of rates for the period commencing—

- (a) where paragraph 10 (1) (a) applies—on the day on which the relevant previous determination or redetermination applies, or applied, in respect of rates for the relevant parcel of land;
- (b) where paragraph 10 (1) (b) applies in consequence of a final order under section 11A of the *City Area Leases Act 1936*—on the date of the final order; or
- (c) where paragraph 10 (1) (b) applies in any other case—on the day of the relevant change of circumstances;

and ending at the expiration of the day immediately before the day on which the next following redetermination under section 8 applies in respect of rates for the relevant parcel of land.

(4) A reference in this section to rates shall be read as including a reference to land tax.

Recording and notification of unimproved value

12. When the unimproved value of a parcel of land has been determined or re-determined under this Act, the Commissioner—

- (a) shall cause particulars of the determination or re-determination of the unimproved value of the parcel of land, as the case may be, to be recorded in the Office; and
- (b) shall cause notice in writing of the amount determined or re-determined as the unimproved value of the parcel of land to be given to the owner of the parcel of land.

PART III—RATES

Division 1—Imposition and payment

Imposition

13. (1) Rates are imposed in respect of each parcel of rateable land in the City Area at the rate of 0.990% per annum of its unimproved value.

(2) Rates are imposed in respect of each parcel of rateable land outside the City Area at the rate of 0.495% per annum of its unimproved value.

Assessment of rates

14. (1) The Commissioner shall cause to be prepared assessments of the amounts of rates payable in respect of all parcels of rateable land in the Territory for each year, and shall cause to be given to the owner of each parcel of rateable land notice in writing of the assessment prepared in respect of that parcel and of the due date for the payment of the rates.

(2) Where an error has been made in the preparation of an assessment under subsection (1), the Commissioner may cause a corrected assessment to be prepared.

(3) Where a corrected assessment is prepared under subsection (2), subsection (1) has effect as if the erroneous assessment had not been made.

Payment of rates

15. (1) Rates in respect of a parcel of land are payable to the Territory by the owner of the parcel of land.

(2) The person who is for the time being the owner of a parcel of land is liable to pay to the Territory the whole or any part of rates payable in respect of the parcel of land that have not been paid.

(3) The due date for the payment of rates for a year in respect of a parcel of rateable land is the date specified in the notice given under section 14 to the owner of that parcel of land as the due date for the payment of those rates, being a date not earlier than 28 days after the date of the notice.

(4A) Where the date of the notice in respect of rates for a year given under section 14 to the owner of a parcel of rateable land is a date later than 28 days before the last instalment day in that year, those rates are payable on the due date for the payment of those rates.

(5) A person may pay the rates in respect of which a notice of assessment referred to in section 14 has been given—

- (a) if the amount payable is for a year and any arrears of rates in respect of previous years have been paid in full—by paying, on or before the due date for the payment of the rates, the amount of the rates less the amount ascertained by applying the determined discount rate to the amount of those rates;
- (ab) if the amount payable is for part of a year—by paying the amount of the rates on or before the due date for the payment of the rates;
- (b) by paying instalments—
 - (i) the number and amount of which are ascertained in accordance with subsections (5A);
 - (ii) the first of which is paid on or before the due date for the payment of those rates; and
 - (iii) the remainder of which are paid on or before the succeeding instalment days in the year in respect of which the rates are imposed; or
- (c) by paying such amounts, on such days, as the person wishes, but so that the total amount paid by the person on or before a day in a year is not less than the total amount that the person would have paid on that day in that year if the person were paying the rates by instalments in accordance with paragraph (b).

(5AA) Where an amount ascertained for the purposes of paragraph (5) (a) or (5A) (c) contains a fraction of a cent—

- (a) a fraction of a cent that does not exceed half a cent shall be disregarded; and

- (b) a fraction of a cent that exceeds half a cent shall be regarded as one cent.

(5AB) Where an amount payable under a notice of assessment referred to in section 14 is for a period exceeding a year, paragraph (5) (a) applies only in relation to the payment of that part of the amount payable that is for a year.

(5A) For the purpose of paragraph (5) (b)—

- (a) the number of instalments is a number equal to one more than the number of instalment days remaining, after the due date for the payment of the rates, in the year in respect of which the rates are imposed;
- (b) the amount of each instalment, disregarding any remainder, is a whole dollar amount calculated by dividing the total amount of rates payable under a notice of assessment referred to in section 14 by the number of instalments ascertained in accordance with paragraph (a); and
- (c) the amount of the first instalment shall include the sum of each remainder, if any, ascertained in respect of each instalment in accordance with paragraph (b).

(7) Subject to the next succeeding subsection, where a parcel of land is rateable for a part only of a year, the amount of rates payable in respect of that year is the amount that bears the same proportion to the amount of rates for the whole of the year as the number of days in the part of the year during which the land is rateable bears to three hundred and sixty-five.

(8) Where a parcel of rateable land is held under a lease from the Commonwealth for a part only of a year, the amount of rates payable in respect of that year is the amount that bears the same proportion to the amount of rates for the whole of the year as the number of days in the part of the year during which the lease subsists bears to three hundred and sixty-five.

(9) For the purposes of the last preceding subsection, the period, if any, during which an owner continues to occupy the parcel of land after the determination of the lease shall be deemed to be part of the period during which the lease subsists.

(10) If the amount of rates paid for a year by an owner in respect of a parcel of land to which subsections (7) or (8) of this section applies exceeds the amount payable by him under that subsection, the amount of the excess shall be refunded to that owner.

(11) In paragraph (5) (a), “determined discount rate” means a discount rate determined by the Minister by instrument for the purposes of this subsection.

(12) A determination under subsection (11) is a disallowable instrument for the purposes of section 10 of the *Subordinate Laws Act 1989*.

Land not previously valued

15A. (1) This section applies to a parcel of land that is rateable, the unimproved value of which—

- (a) was not determined as at the relevant date immediately preceding its becoming rateable, and which has not been subsequently determined; or
- (b) was not re-determined as at a relevant date, being a date as at which other parcels of land in the Territory that were rateable on that date were re-determined.

(2) The Commissioner shall determine or re-determine, as the case requires, the unimproved value of a parcel of land to which this section applies as at any relevant date or dates in respect of which such a determination or re-determination has not been made in respect of that parcel of land.

(3) Where the Commissioner makes a determination or re-determination under subsection (2), the Commissioner shall—

- (a) record in the Office particulars of the determination or re-determination of the unimproved value of the parcel of land; and
- (b) cause notice in writing of the amount determined or re-determined to be given—
 - (i) to the owner of the parcel of land; or
 - (ii) if 2 or more persons were owners of the parcel of land for different periods during which it was a parcel of land to which this section applies—to each of those persons.

(4) Where the Commissioner makes a determination or re-determination under subsection (2) the Commissioner may—

- (a) cause to be prepared an assessment of the amount of rates payable in respect of the land and an assessment of any parts of those rates payable by different owners of that parcel of land in accordance with this section; and

- (b) cause notice in writing of the assessment or assessments, as the case requires, and of the due date for the payment of the rates to be given—
 - (i) to the owner of the parcel of land; or
 - (ii) if 2 or more persons were owners of the parcel of land for different periods during which it was a parcel of land to which this section applies—to each of those persons.

(5) The due date for the payment of rates in respect of a parcel of land to which this section applies is the date specified in a notice under subsection (4), being a date not earlier than 28 days after the date of the notice.

(6) Notwithstanding section 15, rates in respect of a parcel of land to which this section applies are payable—

- (a) by the owner of the parcel of land during the period during which it was a parcel of land to which this section applies; or
- (b) if 2 or more persons were owners of the parcel of land for different periods during which it was a parcel of land to which this section applies—proportionately by each such person according to the period for which, and the annual rates declared for the year or years during which, that person was the owner of the parcel of land.

Exemption from payment of rates

16. Notwithstanding the provisions of section 15, where a person occupies a parcel of rateable land upon a weekly or fortnightly tenancy from the Territory or Commonwealth, that person is not liable to pay rates in respect of the parcel.

Division 2—Enforcement

Notice that rates in arrear for one year

17. When the rates due in respect of any rateable land have been unpaid and in arrear for a period of one year, the Commissioner may at any time after the expiration of that period give notice, by registered letter addressed to the owner of the land at his last known place of abode, that the rates are due and are unpaid and in arrear and may at any time after the giving of that notice publish in the *Gazette* a notice setting out the land in respect of which the rates are due and unpaid and in arrear.

Unoccupied land—letting for non-payment of rates

18. (1) If the rates and any interest payable in respect of those rates are not paid at the expiration of thirty days after the publication of the notice in the *Gazette* in pursuance of the last preceding section, the Commissioner may, if the land is unoccupied—

- (a) take possession of the land;
- (b) hold the land against any person; and
- (c) lease the land from time to time for any term not exceeding seven years.

(2) The Commissioner, after so taking possession of the land, shall cause accounts to be kept—

- (a) of the rents and other moneys received by the Territory in respect of the land, and the expenses of and incidental to the letting and collection of the rents and moneys in respect of the land; and
- (b) of the rates, any interest payable in respect of those rates and any other sums due to the Territory in respect of the land.

(3) The rents and moneys so received shall be applied in defraying the expenses necessarily incurred by the Commissioner in executing the lease, in collecting the rents and moneys, and in paying the rates, any interest payable in respect of those rates and any other expenses due in respect of the land. The residue (if any) of the rents and moneys shall belong to the person or persons who would, when the same were respectively received, have been entitled to receive the rents and profits of the land if it had not been taken possession of by the Commissioner.

(4) Within sixteen years, unless the land is sooner sold in pursuance of the next succeeding section, after the land has been so taken possession of by the Commissioner, any person who, but for this Act, would be entitled to the land, may inspect the accounts kept in pursuance of this section, and may require the Commissioner, on payment of the balance (if any) due to the Territory, to put him in possession of the land, subject to any lease lawfully made by the Commissioner under this Act.

(5) The Commissioner shall comply with such requirement, and, if the balance is on the accounts against the Territory, shall pay such balance to the person aforesaid.

(6) Unless some person within sixteen years so requires the Commissioner to put him in possession of the land, and unless the land is sooner sold in pursuance of the next succeeding section, at the expiration of that period—

- (a) the land shall vest absolutely in the Commonwealth; and
- (b) the rents and moneys received by the Territory in respect of that land shall vest in the Territory.

Sale of land for non-payment of rates

19. (1) In the case of land which is held by the owner for an estate in fee simple or under a lease from the Commonwealth for a term of years, if the rates and any interest payable in respect of those rates are not paid at the expiration of one year after the publication of the notice in the *Gazette* in pursuance of section seventeen of this Act, the Commissioner may, if the land is occupied, or, in lieu of exercising his powers under the last preceding section, if the land is unoccupied, apply to a Court of competent jurisdiction for an order for the sale of all or any part of the rateable property comprised in the notice.

(2) On the hearing of the application, the Court, on being satisfied by affidavit or otherwise that the rates mentioned in the notice are lawfully due, and were in arrear for one year at the time of the publication of the notice, and that all things required by section seventeen of this Act to be done have been done, shall—

- (a) order the sale by public auction of the rateable property comprised in the application, or so much thereof as will be sufficient to pay the rates in arrear including the rates in arrear at the time of the publication of the notice as well as any rates that may become due and in arrear up to the time of the hearing of the application, and including all costs and expenses of and attending the notice, the application and the sale;
- (b) order that the proceeds be paid into Court; and
- (c) order that the title in the land be transferred to the purchaser free from all mortgages and encumbrances.

(3) The Court may order payment, out of the proceeds of the sale, of the rates, interest, costs, and expenses; and the balance of the proceeds of the sale shall remain subject to any future or other order of the Court made on application by or on behalf of the parties interested therein.

(4) Notwithstanding anything contained in this section, if the owner at any time before the actual sale of any land for arrears of rates pays the rates,

including interest and the costs incurred up to that time, the application and order thereon shall, without any order of the Court, be abandoned so far as regards the land in respect of which the rates are paid.

Owner of land entitled to surplus on giving up title

20. Any owner whose land has been sold for arrears of rates, or, if the land was under mortgage, the mortgagee thereof, shall, without any order of the Court, on handing over to the Court the certificate or other title to the land sold, be entitled to and shall be paid the surplus moneys in Court.

Properties comprised in different determinations may be included in one application

21. In case there are included in any notice under section seventeen of this Act any rateable properties comprised in different determinations, or belonging to different owners, those properties may be included in one application under section nineteen of this Act, and the Court may make such orders as to the apportionment of rates, interest, costs, and expenses in respect of the properties, or any part thereof, as the Court deems just.

Charge of rates and land tax on rateable land

21A. (1) Rates and land tax (including penalty tax) payable in respect of a parcel of rateable land together with an amount equal to the aggregate of—

- (a) costs and expenses reasonably incurred by the Territory in attempting to recover such rates or land tax (including penalty tax); and
- (b) interest payable in respect of such rates, land tax (including penalty tax), costs and expenses;

shall, except where this Act otherwise expressly provides, be a charge upon the estate or interest held by the owner of that land taking priority over all sales, conveyances, transfers, mortgages, charges, liens and encumbrances in respect of that land.

(2) A charge referred to in subsection (1) shall not have effect against a *bona fide* purchaser for value who at the time of purchase had no notice of any liability under the charge after obtaining a certificate from the Commissioner as to the amount (if any) due in respect of unpaid rates, land tax (including penalty tax), interest, costs and expenses.

Recovery of rates

22. (1) Rates payable under this Act are a debt due and payable to the Territory and may be recovered by action in a court of competent jurisdiction.

(2) If, on a day immediately following—

- (a) the due date for the payment of rates for a year in respect of a parcel of land; or
- (b) an instalment day;

an amount of those rates remains unpaid, being an amount exceeding the amount that would have then remained unpaid if those rates were being paid by instalments in accordance with this Act, the excess amount shall, for the purpose of subsection (1), be taken to have become due on the first-mentioned day.

(3) Where, pursuant to subsection (2), an amount of rates is to be taken to have become due, the person liable to pay those rates is liable to pay to the Territory, in addition to that amount, interest calculated in accordance with subsection (4) at such rate as is determined by the Minister by instrument.

(4) The interest payable shall be calculated—

- (a) on the aggregate of—
 - (i) the unpaid amount of rates due under subsection (2);
 - (ii) the amount of unpaid interest already accrued; and
 - (iii) the amount of unpaid costs and expenses payable under subsection (4AA); and
- (b) in respect of each month during any part of which an amount referred to in paragraph (a), or any part of such amount, remains unpaid.

(4AA) Where an amount by way of unpaid rates or interest is payable under this section, the person who is liable to pay that amount is also liable to pay to the Territory an amount equal to the costs and expenses reasonably incurred by the Territory in attempting to recover the first-mentioned amount.

(4A) Where a court enters judgment for the payment of an amount of rates, or of an amount that includes an amount of rates—

- (a) the amount, or the relevant amount, shall not be taken, for the purposes of subsection (3), to have ceased to be due for payment only because the judgment was entered; and
 - (b) if interest is payable on the judgment debt—the amount that, but for this paragraph, would have been payable under subsection (3) shall be reduced—
 - (i) where the judgment is for an amount of rates—by the amount of interest on the judgment debt; or
 - (ii) where the judgment is for an amount that includes an amount or rates—by the amount that bears the same proportion to the amount of interest on the judgment debt as the amount of rates bears to the amount of the judgment debt.
- (5) Where an amount ascertained for the purposes of subsection (3) contains a fraction of a cent—
- (a) a fraction of a cent that does not exceed half a cent shall be disregarded; and
 - (b) a fraction of a cent that exceeds half a cent shall be regarded as one cent.
- (6) A determination under subsection (3) is a disallowable instrument for the purposes of section 10 of the *Subordinate Laws Act 1989*.

Payment by rate-payer's debtor

22AAA. (1) The Commissioner may, by notice in writing served on a debtor of a person liable to pay an amount of rates, require the debtor to pay to the Commissioner an amount equal to the debt owed by the debtor to the person, or equal to the amount payable in respect of the liability, whichever is less.

(2) The Commissioner shall specify in the notice the time within which the amount payable by the debtor under subsection (1) is to be paid, not being a time before the debt becomes due.

(3) If the debt is payable in instalments, the Commissioner may specify in the notice an amount to be paid by the debtor to the person out of each instalment as it becomes due until the amount of rates, or so much of it as is equal to the amount of the debt, as the case requires, has been paid.

(4) The Commissioner shall cause a copy of the notice to be served on the person.

(5) A payment made in accordance with the notice shall be taken to have been made with the authority of the person and of each other person served with the notice or a copy of it.

(6) Where—

- (a) money has been paid by a person to a building society in respect of the issue of shares in the capital of the society (not being shares listed for quotation on a stock exchange); and
- (b) the money has not been repaid;

the money shall, for the purposes of this section, be taken—

- (c) if the money is repayable on demand—to be a debt due to the person; or
- (d) in any other case—to be money that will become a debt due to the person.

(7) Where, but for this subsection, money is not due or repayable on demand to a person unless a condition is fulfilled, for the purposes of this section the money shall be taken to be respectively due or payable on demand notwithstanding that the condition has not been fulfilled.

(8) A debtor who contravenes a requirement under subsection (1) without reasonable excuse is guilty of an offence punishable, on conviction, by a fine not exceeding \$1,000.

(9) Where a debtor is convicted of an offence against subsection (8), the court may, in addition to imposing a penalty on the debtor, order the debtor to pay to the Commissioner an amount not exceeding the amount to which the relevant requirement under subsection (1) relates.

(10) Where a person pays an amount to the Commissioner by virtue of a requirement under subsection (1), the Commissioner shall apply the amount against the relevant liability.

(11) In this section, “rates” includes—

- (a) interest payable under subsection 22 (3);
- (b) a judgment debt or costs in respect of rates; and
- (c) a fine or costs imposed by a court in respect of an offence against this Act.

Remission of penalty

22AA. The Commissioner may remit all or part of an amount of interest payable by a person in relation to an amount of rates if, having regard to the nature of the circumstances that contributed to the delay in payment of the rates, the Commissioner is satisfied that it would be fair and reasonable to remit all or part of the interest.

PART IV—LAND TAX

Division 1—Imposition and payment

Interpretation

22AAB. In this Part—

“prescribed date” means—

- (a) in relation to the year expiring on 30 June 1992—1 August 1991; and
- (b) in relation to a subsequent year—1 July in that year.

Imposition

22A. (1) Land tax at the appropriate rate referred to in subsection (2) is imposed for a year in respect of each parcel of rateable land that is not exempt from land tax.

(2) For the purposes of subsection (1), the appropriate rate is—

- (a) the percentage rate per annum that is applicable to a portion of the unimproved value of a parcel of land in accordance with the following table:

Unimproved value of parcel	Applicable rate
So much as does not exceed \$100,000	1.0%
So much as exceeds \$100,000 but does not exceed \$200,000	1.25%
So much as exceeds \$200,000	1.5%

; and

- (b) if land tax assessed in respect of a parcel of land is not paid on or before the due date for payment of that tax—the determined percentage per annum of the amount so assessed.

(3) In subsection (2), “determined percentage” means a percentage determined by the Minister by notice in the *Gazette* for the purposes of this section.

(4) A notice under paragraph (2) (b) is a disallowable instrument for the purposes of section 10 of the *Subordinate Laws Act 1989*.

Exempt land

22B. (1) Subject to section 22BA, the following parcels of land are exempt from land tax imposed under section 22A:

- (a) a parcel of land leased for residential purposes that was on the prescribed date the principal place of residence of the owner of the parcel or, if there were then joint owners, the principal place of residence of one or more of them;
- (aa) a parcel of land leased for residential purposes that was on the prescribed date the principal place of residence of a person having a life or term interest in the parcel under a will;
- (b) a parcel of land leased for residential purposes that—
 - (i) was not occupied on or before the prescribed date; and
 - (ii) had been purchased on or before that date—
 - (A) and was intended to be used as the principal place of residence of the owner or, if there were then joint owners, as the principal place of residence of one or more of them; or
 - (B) for sale before the prescribed date immediately following the next prescribed date;
- (c) a parcel of land outside the City Area leased primarily for the purpose of primary production;
- (d) a parcel of land owned by the Commissioner for Housing appointed under the *Housing Assistance Act 1987*;
- (e) a parcel of land leased for development to the extent necessary to make the land suitable for subdivision into parcels of land to be leased;
- (f) land being used for a prescribed purpose.

(1A) For the purposes of paragraph (1) (a), a parcel of land does not cease to be the principal place of residence of its owner by reason only that the owner does not occupy the parcel for a period not exceeding—

- (a) if—
 - (i) the Commissioner is satisfied that the reason for the owner's absence is his or her, or his or her spouse's, current

employment with an employer residing or carrying on business in the Territory;

- (ii) the Commissioner is satisfied that the owner intends to reside in the Territory at the end of the absence; and
- (iii) where the same owner has benefited from an exemption from land tax in respect of any parcel of land by virtue of the operation of this paragraph—the owner has resided in the Territory continuously for the period of 2 years preceding the absence;

3 tax assessment periods;

- (b) if the Commissioner is satisfied that the owner has, on compassionate grounds, a compelling reason for not occupying the parcel for a period (the “absence period”) not exceeding a tax assessment period—that absence period; or
- (c) in any other case—12 months.

(2) In this section, “primary production” means production resulting directly from—

- (a) the cultivation of land;
- (b) the maintenance of animals or poultry for the purpose of selling them or their bodily produce, including natural increase;
- (c) fishing operations; or
- (d) forest operations,

and includes the manufacture of dairy produce by the person who produced the raw material used in that manufacture.

(3) In this section—

“owner”, in relation to a parcel of land, does not include—

- (a) a body corporate or a person in whom the parcel is vested as a trustee;
- (b) a mortgagee in possession; or
- (c) a person who, as one of joint tenants or tenants in common, is entitled to an estate or interest in the parcel but only as to an undivided share of less than one-fifth unless each of the others has the same entitlement;

“spouse”, in relation to an owner of a parcel of land, includes a person of the opposite sex who lives with the owner as his or her spouse on a *bona fide* domestic basis although not legally married to the owner.

“tax assessment period” means the maximum period during which an assessment of the amounts of land tax payable in respect of parcels of land leased for residential purposes has been made only once.

Application for exemption of residential land

22BA. (1) Paragraphs 22B (1) (a), (aa) and (b) do not apply in respect of a parcel of land unless—

- (a) the person who was the owner on the relevant prescribed date has applied in writing to the Commissioner for the parcel to be treated as exempt from land tax;
- (b) the application sets out the grounds on which it is made;
- (c) the owner has furnished the Commissioner with such further information (if any) as the Commissioner requests for the purpose of determining whether the parcel is exempt from land tax; and
- (d) an instrument referred to in paragraph (2) (a) relating to the parcel is in force.

(2) After considering the application, the Commissioner shall—

- (a) if satisfied that paragraph 22B (1) (a), (aa) or (b), as the case requires, applies—by instrument, declare that the parcel is exempt from land tax; or
- (b) if not so satisfied—notify the owner in writing of the reasons why he or she is not so satisfied and that the parcel is not exempt from land tax.

(3) If the Commissioner revokes an instrument referred to in paragraph (2) (a), he or she shall cause notice in writing of the revocation to be served on the owner of the relevant parcel of land.

Change in circumstances in relation to exempt residential land

22BB. The owner of a parcel of land leased for residential purposes that is exempt from land tax shall, within 30 days, notify the Commissioner in writing of any change in circumstances in relation to that land which, if it had occurred on the last prescribed date, would have resulted in the parcel not being exempt from land tax.

Power to obtain further information

22BC. (1) Where the Commissioner believes on reasonable grounds that a person is able to give information or produce documents that may be used for the purpose of ascertaining or assessing the liability of a person for land tax, the Commissioner may, by notice in writing served on that person, require the person—

- (a) to give any such information to the Commissioner within the time and in the manner specified in the notice;
- (b) to attend before the Commissioner or another person specified in the notice at a specified time and place (being a time and place that are reasonable in the circumstances) and to answer questions for that purpose; or
- (c) to produce any such document to the Commissioner or another person specified in the notice, in accordance with that notice.

(2) The Commissioner or another person before whom a person is required to attend may require evidence to be given on oath or by affirmation, and for that purpose the Commissioner or the other person may administer an oath or affirmation.

Self-incrimination

22BD. (1) A person is not excused from giving information, answering a question or producing a document in compliance with a notice served under section 22BC on the ground that the giving of the information, the answering of the question or the production of the document might tend to incriminate the person.

(2) The information, answer or document obtained under subsection (1), or any information, document or thing obtained as a direct or indirect consequence of that information, answer or document, is not admissible in evidence against the person in proceedings other than proceedings for an offence under this Act or for the recovery of land tax.

Assessment

22C. (1) The Commissioner shall cause to be prepared assessments of the amounts of land tax payable for each year in respect of all parcels of land in the Territory in respect of which land tax is imposed and shall cause to be given to the owner of each parcel notice in writing of the assessment of land tax prepared in respect of that parcel and of the due date for the payment of the tax.

(2) Where an error has been made in the preparation of an assessment under subsection (1), the Commissioner shall cause a corrected assessment to be prepared and notice in writing of it given in accordance with subsection (1).

(3) Where a corrected assessment is prepared and given under subsection (2), this Part has effect in relation to the relevant parcel of land as if the erroneous assessment had not been prepared or given.

(4) A notice of assessment to be given under this section may, where convenient, be incorporated in a notice of assessment of rates given under section 14 in respect of the same parcel of land.

Special provision for period to 30 June 1987

22D. (1) Subject to this section, this Part and Part V apply in relation to the period of 6 months that commences on 1 January 1987 as if that period were a year.

(2) In the application of this Part and of Part V to the period of 6 months referred to in subsection (1)—

- (a) the due date for the payment of land tax payable for that period in respect of a parcel of land is the date specified in the notice given under section 22C to the owner of the parcel of land as the due date for the payment of that land tax, being a date not earlier than 28 days after the date of the notice;
- (b) that owner may pay the land tax payable for that period—
 - (i) by paying the total amount of the tax on or before the due date for payment of the tax; or
 - (ii) by paying the amount of the tax by two equal instalments, the first on or before the due date for payment of the tax and the second on or before 15 April 1987;
- (c) where, but for this paragraph, the amount of an instalment would be an amount that includes a fraction of a cent, the amount of the last instalment is increased, and the amount of the first instalment is reduced, by the least amount that will result in each instalment being of an amount that does not include a fraction of a cent;
- (d) the total amount of land tax payable in respect of that period of 6 months shall be one-half of the amount that would, but for this paragraph, otherwise be payable; and

- (e) subsections 22E (8) and (9) apply as if, for the words “of a year”, “that year”, “for the whole of the year”, “of the year” and “three hundred and sixty-five” there were substituted the words “of the period of 6 months referred to in subsection 22D (1)”, “that period of 6 months”, “payable in respect of that period of 6 months”, “of that period of 6 months” and “181 days” respectively.

Residential flats

22DA. (1) Where a building on a parcel of land comprises 2 or more residential flats and another part of the building is occupied by the owner of the parcel as his or her principal place of residence—

- (a) that parcel shall not be taken to be leased for residential purposes for the purposes of section 22B; and
- (b) that part of the building that is so occupied shall, for the purposes of that section, be taken to be a separate parcel of land leased for residential purposes.

(2) For the purposes of section 22A, the unimproved value of a parcel of land referred to in subsection (1) shall be an amount that is such a proportion of the amount that would, but for this subsection, be the unimproved value of that parcel as the Commissioner determines to be fair and reasonable having regard to the floor area of the part of the building occupied by the owner as his or her principal place of residence.

Payment of land tax

22E. (1) Land tax imposed by section 22A in respect of a parcel of land is payable to the Territory by the owner of the parcel of land.

(2) The person who is for the time being the owner of a parcel of land is liable to pay to the Territory the whole or any part of land tax payable in respect of the parcel of land that has not been paid.

(3) The due date for the payment of land tax payable for a year in respect of a parcel of land is the date specified in the notice given under section 22C to the owner of that parcel of land as the due date for the payment of that land tax, being a date not earlier than 28 days after the date of the notice.

(4) Where the date of the notice in respect of land tax for a year given under section 22C to the owner of a parcel of rateable land is a date later than 28 days before the last instalment day in that year, that tax is payable on the due date for the payment of that tax.

(5) A person may pay the land tax in respect of which a notice of assessment has been given—

- (a) if the amount payable is for a year and any arrears of land tax in respect of previous years have been paid in full—by paying, on or before the due date for the payment of the land tax, the amount of the land tax;
- (b) if the amount payable is for part of a year—by paying the amount of the land tax on or before the due date for the payment of that tax;
- (c) by paying instalments—
 - (i) the number and amount of which are ascertained in accordance with subsection (7);
 - (ii) the first of which is paid on or before the due date for the payment of that tax; and
 - (iii) the remainder of which are paid on or before the succeeding instalment days in the year in respect of which the tax is imposed; or
- (d) by paying such amounts on such days as the person wishes, but so that the total amount paid by the person on or before a day in a year is not less than the total amount that the person would have paid on that day

if the person were paying the tax by instalments in accordance with paragraph (c).

(6) Where an amount ascertained for the purposes of this section contains a fraction of a cent—

- (a) a fraction of a cent that does not exceed half a cent shall be disregarded; and
- (b) a fraction of a cent that exceeds half a cent shall be regarded as 1 cent.

(7) For the purpose of paragraph (5) (c)—

- (a) the number of instalments is a number equal to one more than the number of instalment days remaining, after the due date for the payment of the tax, in the year in respect of which the tax is imposed;
- (b) the amount of each instalment, disregarding any remainder, is a whole dollar amount calculated by dividing the total amount of tax payable by the number of instalments ascertained in accordance with paragraph (a); and
- (c) the amount of the first instalment shall include the sum of each remainder, if any, ascertained in respect of each instalment in accordance with paragraph (b).

(8) Where a parcel of land is subject to land tax for a part only of a year, the amount of tax payable in respect of that year is the amount that bears the same proportion to the amount of land tax that would have been payable if that parcel had been subject to land tax for the whole of the year as the number of days in that part of the year bears to 365.

(9) If the amount of land tax paid for a year by an owner of a parcel of land to which subsection (8) applies exceeds the amount payable by the owner under that subsection, the owner is entitled to a refund of the excess.

Payment of land tax: land not previously valued

22EA. (1) This section applies to a parcel of land to which section 15A applies.

(2) Where the Commissioner makes a determination or re-determination under subsection 15A (2), the Commissioner may—

- (a) cause to be prepared an assessment of the amount of land tax payable in respect of the land and an assessment of any parts of that land tax

payable by different owners of the parcel of land in accordance with this section; and

- (b) cause notice in writing of the assessment or assessments, as the case requires, and of the due date for the payment of the land tax to be given—
 - (i) to the owner of the parcel of land; or
 - (ii) if 2 or more persons were owners of the parcel of land for different periods during which it was a parcel of land to which this section applies—to each of those persons.

(3) The due date for the payment of land tax in respect of a parcel of land to which this section applies is the date specified in a notice under subsection (2), being a date not earlier than 28 days after the date of the notice.

(4) Notwithstanding section 22E, land tax in respect of a parcel of land to which this section applies is payable—

- (a) by the owner of the parcel of land during the period during which it was a parcel of land to which this section applies; or
- (b) if 2 or more persons were owners of the parcel of land for different periods—proportionately by each such person according to the period for which, and the annual land tax declared for the year or years during which, that person was the owner of the parcel of land.

Penalty tax

22EB. (1) Where the owner of a parcel of land—

- (a) fails to furnish any information as required by this Act; or
- (b) provides any such information, whether orally or in writing, that is false or misleading in a material particular;

the owner is liable to pay, as a penalty, an additional amount equal to double the amount of any land tax payable in respect of that parcel of land.

(2) The Commissioner shall assess the amount of penalty tax payable by an owner of a parcel of land under subsection (1) and shall, as soon as practicable after making the assessment, give the owner written notice of the assessment and of the due date for payment of the penalty tax.

Refund or remission of penalty tax

22EC. Where the Commissioner is satisfied that it is fair and reasonable that all or part of any penalty tax payable or paid in respect of a parcel of land should be remitted or refunded, the Commissioner may remit or refund the relevant amount to the owner of the parcel of land.

Division 2—Enforcement**Notice of land tax arrears**

22F. Where land tax payable in respect of a parcel of land has been unpaid and in arrears for a period of 1 year, the Commissioner may, at any time after the expiration of that period, give notice, by registered letter addressed to the owner of the parcel of land at his or her last known place of residence, that the land tax is due and is unpaid and in arrears and may at any time after the giving of that notice publish in the *Gazette* a notice that land tax payable in respect of that parcel of land is due and unpaid and in arrears.

Remedies for non-payment of land tax

22G. Sections 18, 19, 20, 21, 22, 22AAA and 22AA apply in relation to land tax (including penalty tax) payable under this Part as if the references in those sections to “rates”, “rateable property”, “section seventeen” and “section nineteen” were references to “land tax” (including penalty tax), “property subject to land tax” (including penalty tax), “section 22F” and “section 22G” respectively.

Division 3—Offences**Interpretation**

22GA. In this Division—

“duly authorised officer”, in relation to a matter, means an officer duly authorised by the Commissioner in respect of that matter;

“statement” means a statement made orally, in writing, by means of a data processing device or in any other way but does not include a document produced pursuant to paragraph 22BC (1) (c).

Failure to provide information

22GB. A person who—

- (a) fails, without reasonable excuse, to furnish any information as required by this Act or to comply with any requirement of the Commissioner made in pursuance of this Act; or
- (b) without reasonable excuse, refuses or neglects—
 - (i) to attend and give evidence when required;
 - (ii) to answer truthfully and fully any questions put to the person; or
 - (iii) to produce any records required;by the Commissioner or a duly authorised officer shall be guilty of an offence punishable, on conviction, by a fine not exceeding—
 - (iv) in the case of a natural person—\$2,000; or
 - (v) in the case of a body corporate—\$10,000.

False or misleading statements

22GC. A person who, knowingly or recklessly—

- (a) makes a statement to the Commissioner or a duly authorised officer that is false or misleading in a material particular; or
- (b) omits from a statement made to the Commissioner or a duly authorised officer any matter or thing without which such statement is false or misleading in a material particular;

is guilty of an offence punishable, on conviction, by a fine not exceeding—

- (c) in the case of a natural person—\$2,000; or
- (d) in the case of a body corporate—\$10,000.

Avoiding land tax

22GD. A person who knowingly avoids—

- (a) disclosing facts or circumstances material to the person's liability for land tax or penalty tax; or
- (b) paying an amount of land tax or penalty tax that the person is liable to pay;

is guilty of an offence punishable, on conviction, by a fine not exceeding—

- (c) in the case of a natural person—\$5,000; or

- (d) in the case of a body corporate—\$25,000.

Division 4—Objections and Review

Objections

22GE. (1) An owner of a parcel of land who is dissatisfied with—

- (a) a decision of the Commissioner under paragraph 22BA (2) (b) that the parcel is not exempt from land tax;
- (b) a decision of the Commissioner revoking an instrument referred to in paragraph 22BA (2) (a);
- (ba) a decision of the Commissioner under subsection 22DA (2) determining a fair and reasonable proportion of an unimproved value; or
- (c) an assessment of penalty tax;

may lodge with the Commissioner a written objection to the decision within 60 days, or such longer period as the Commissioner allows, after service of notice of the decision or assessment on the owner.

(2) An objection shall state the grounds on which it is made.

(3) After considering the objection, the Commissioner shall—

- (a) (in the case of a decision referred to in paragraph (1) (a) or (b)) if satisfied that the parcel is exempt from land tax—reverse the decision objected to and refund to the owner any land tax paid;
- (aa) (in the case of a decision referred to in paragraph (1) (ba)) if satisfied that the determination of the fair and reasonable proportion of the unimproved value was incorrect—redetermine that proportion;
- (b) (in the case of a decision referred to in paragraph (1) (c)) if satisfied that any penalty tax has been incorrectly assessed—reassess the amount of penalty tax (if any) payable and refund to the owner any excess paid; or
- (c) if not so satisfied—dismiss the objection.

(4) The Commissioner shall cause written notice of his or her decision on an objection to be given to the owner of the parcel of land.

Review of decisions

22GF. Application may be made to the Administrative Appeals Tribunal for a review of a decision by the Commissioner dismissing an objection under subsection 22GE (3).

Notification of decision

22GH. (1) A notice given under subsection 22GE (4) of a decision dismissing an objection under subsection 22GE (3) shall be in accordance with the requirements of the Code of Practice in force under subsection 25B (1) of the *Administrative Appeals Tribunal Act 1989*.

Effect of pending objection or review

22GI. The fact that a consideration of an objection, or a review in relation to a decision or assessment, is pending does not in the meantime interfere with or affect the decision or assessment to which the objection or review relates, so that land tax or penalty tax may be assessed and recovered as if no consideration or review were pending.

PART V—MISCELLANEOUS

Interpretation

22H. For the purposes of sections 26, 28, 28A, 29, 33, 34 and 35 in their application to the owner of a parcel of land to which section 15A or 22EA applies, a reference to the owner of land shall, where 2 or more persons were owners of the parcel of land for different periods during which it was a parcel of land to which section 15A or 22EA, respectively, applies, be read as including a reference to each of those persons.

Notice of transfer

23. (1) Where the owner or lessee of rateable land transfers his or her estate or interest in the land, the transferor and transferee shall each give notice of the transfer to the Commissioner not later than 30 days after the date of transfer.

(2) Notice given by a person under subsection (1) shall be in writing, in a form approved by the Commissioner, specifying the following particulars:

- (a) the person's name, residential address and address for service of documents;
- (b) the distinguishing number or name given to the division, block or section by which the relevant land is described under the *Districts Act 1966*;

- (c) where the land or lease is registered under the *Real Property Act 1925*—particulars of the relevant entry in the Register;
- (d) the purpose for which the relevant land is used;
- (e) the value of the consideration for the transfer;
- (f) the value of any goods transferred because of the transfer;
- (g) the date of any agreement to make the transfer and the date on which the instruments to effect the transfer were executed;
- (h) such other particulars, if any, as are prescribed.

(3) A person who contravenes subsection (1) without reasonable excuse is guilty of an offence punishable, on conviction, by a fine not exceeding \$500.

Joint owners, lessees and licensee

24. (1) Joint owners of rateable land shall be jointly and severally liable for the whole amount of the rates, and for the whole amount of the land tax (including penalty tax), if any, due in respect of the land; but as between themselves, each shall only be liable for the part of the rates, and for the part of the land tax (including penalty tax), if any, proportionate to the value of his interest in the land. If any of them pays to the Territory more than his proportionate part he may recover the excess by way of contribution from the others.

(2) Where a parcel of rateable land is jointly owned and 1 or more of the joint owners is exempt from liability for the payment of rates or land tax (including penalty tax), or both, under this Act by virtue of being—

- (a) the Commonwealth; or
- (b) an authority established by or under a law of the Commonwealth that has the effect, or purports to have the effect, of exempting the authority from such liability;

each of the other joint owners shall be liable for the aggregate of—

- (c) the amount of unpaid rates or land tax (including penalty tax), or both;
- (d) the amount of unpaid costs and expenses payable in respect of rates or land tax (including penalty tax), or both, under subsection 22 (4AA); and
- (e) the amount of accumulated unpaid interest;

in respect of that land.

Unit subdivisions

24A. (1) Where a parcel of land is sub-divided by the registration of a units plan, the land comprising the parcel shall, except as provided in this section, notwithstanding the sub-division, be taken, for the purposes of this Act, to continue to comprise the one parcel of land.

(2) The rates, and land tax, if any, imposed in respect of a parcel of land sub-divided by the registration of a units plan for the year in which the units plan is registered shall, if those rates, and that tax, if any, have not been paid before the registration of the units plan, be payable by the person who was the owner of the parcel of land on the day immediately before the day on which the units plan was registered.

(3) On and after the first day of July following the date on which a units plan is registered or, if a units plan is registered on the first day of July, on and after that first day of July—

- (a) the rates imposed under this Act in respect of the parcel of land are payable by the members of the corporation, the amount payable by each member being an amount that bears to the total amount of rates the same proportion as the unit entitlement of his or her unit bears to the aggregate unit entitlement of all the units;
- (b) no rates in respect of the parcel are payable by the corporation;
- (c) the land tax, if any, imposed under this Act in respect of the parcel of land is payable by the members of the corporation whose units are subject to land tax, the amount payable by each of those members being an amount that bears to the total amount of land tax the same proportion as the unit entitlement of his or her unit bears to the aggregate unit entitlement of all the units that are subject to land tax; and
- (d) no land tax in respect of the parcel is payable by the corporation.

(4) For the purposes of the application of this Act in relation to a parcel of land that has been sub-divided into units and common property—

- (a) a reference in sections 5, 5A, 7, 8 and 10, subsections 11 (1) and (3) and 15A (1) and (2) and sections 12, 13 and 22A to a parcel of land shall be read as a reference to the parcel;
- (b) a reference in subsections 14 (1), 15 (1), (2), (3), (4A), (9) and (10), 15A (4), (5) and (6), 22B (1), 22C (1) and 22E (1), (2), (3) and (9),

sections 22EA and 22F, subsections 28 (2) and section 28A to a parcel of land shall be read as a reference to a unit;

- (c) a reference in any other section or subsection to a parcel of land shall be read as a reference to the parcel or a unit, as the case requires;
- (d) a reference in sections 10 and 12, subsection 15A (3) and sections 29 and 33 to the owner shall be read as a reference to the corporation;
- (e) a reference in subsections 14 (1), 15 (1), (2), (3), (4A), (9) and (10) and 15A (4) and (6), section 17, subsections 19 (1) and (4), sections 20 and 22, subsections 22C (1), 22D (2), 22E (1), (2), (3) and (9) and 22EA (2) and (4), sections 22F, 23, 24, 28 and 28A and subsection 34 (2) to the owner shall be read as a reference to the relevant member of the corporation;
- (f) a reference in any other section or subsection to the owner shall be read as a reference to the corporation or the relevant member of corporation, as the case requires; and
- (g) subsections 26 (1) and (2) do not apply in relation to the service of a notice on the corporation.

(5) For the purposes of the calculation of any amount pursuant to paragraphs (3) (a) and (c)—

- (a) a fraction of a cent that does not exceed half a cent shall be disregarded; and
- (b) a fraction of a cent that exceeds half a cent shall be regarded as one cent.

(6) In this section, “unit” has the same meaning as in Part III of the *Unit Titles Act 1970*.

(7) Expressions used in this section that are defined by section 5 of the *Unit Titles Act 1970* have the same respective meanings in this section.

Service of notices

26. (1) The service on, or the giving to the owner of any rateable land or land subject to land tax, of any notice under this Act, shall be deemed to have been duly effected if the notice or a true copy thereof is—

- (a) delivered to the owner personally;
- (b) delivered to a person apparently over the age of sixteen years on, and apparently an occupant of, the land; or

(c) posted in a prepaid letter addressed to the owner—

- (i) at his or her last known place of residence; or
- (ii) at a non-residential address notice of which has been given in writing to the Office by the owner.

(3) The service or giving of any notice under this Act may be proved by affidavit endorsed on the notice or a copy thereof.

(4) The fact that any notice referred to in this Act has not been sent or has not been received shall not affect the validity of any determination or rate under this Act.

Exemption from rates or land tax

28. (1) The Minister may by notice published in the *Gazette* exempt any owner from payment of rates due for any period (either before or after the date of the commencement of this Act) in respect of any land specified in the notice, or from payment of any portion of those rates.

(2) The Minister may, by notice published in the *Gazette*, exempt, for a specified period, an owner of a parcel of land from payment of land tax imposed in respect of that parcel of land, or from payment of any specified portion of that tax.

Refund or remission of rates or land tax

28A. Where the Minister is satisfied that it is just and equitable that any rates or land tax or a portion of any rates or land tax payable or paid in respect of any land should be remitted or refunded, the Minister may remit or refund to the owner of the land those rates or that land tax or that portion of those rates or that land tax.

Interest on refund

28B. (1) Where the Commissioner is satisfied that it is just and equitable that interest on an amount overpaid by way of rates or land tax should be paid to the owner of a parcel of land, the Commissioner may cause interest—

- (a) at a rate determined by the Minister by notice in the *Gazette*; and
- (b) calculated as from the date on which the overpayment was made or such later date as the Commissioner considers appropriate;

to be paid to the owner.

(2) A notice under subsection (1) is a disallowable instrument for the purposes of section 10 of the *Subordinate Laws Act 1989*.

Objections to determinations

29. (1) The owner of a parcel of land who is dissatisfied with a determination of the unimproved value of the parcel of land may, within 60 days after the service of notice of the determination, post to, or lodge with, the Commissioner an application in writing asking that the determination be varied by substituting, for the reasons stated in the application, for the amount of the unimproved value specified in the notice an amount specified in the application.

(2) After considering the application, the Commissioner shall—

- (a) if satisfied that the amount of the unimproved value of the parcel of land specified in the notice of the determination is too high—vary the determination by substituting the lower amount that he considers to be the unimproved value of the parcel of land as at the date as at which that determination was made; or
- (b) if not so satisfied—confirm the determination of the unimproved value of the parcel of land and dismiss the application.

(3) The Commissioner shall cause notice of his or her decision on an application under this section to be given in writing to the owner of the parcel of land.

(3A) A notice under subsection (3) shall be in accordance with the requirements of the Code of Practice in force under subsection 25B (1) of the *Administrative Appeals Tribunal Act 1989*.

(4) In this section, a reference to a determination includes a reference to a re-determination.

Administrative Appeals Tribunal

30A. Application may be made to the Administrative Appeals Tribunal for a review of a decision of the Commissioner varying or confirming a determination under section 29.

Payment of rates pending application to vary determination

33. The fact that an application under section twenty-nine of this Act by an owner of a parcel of land is pending does not, in the meantime, affect—

- (a) the assessment of rates in respect of that parcel of land under section 14 or 15A; or

- (b) the assessment of land tax in respect of that parcel of land under section 22C or 22EA,

and rates and land tax, if any, as so assessed, and any interest payable in respect of those rates or land tax, are payable and may be recovered as if the application had not been made.

Effect of alteration of determination

34. (1) If, as a result of an application under section twenty-nine of this Act, the determination or re-determination of the unimproved value of a parcel of land is varied, the Commissioner shall—

- (a) cause all necessary adjustments to be made to the particulars of the determination or re-determination of the unimproved value of the parcel of land that are recorded in the Office;
- (b) cause notice in writing of the amount that is the varied unimproved value of the parcel of land to be given to the owner of the parcel of land;
- (c) if an assessment of rates or of land tax payable in respect of that parcel of land for the year in respect of which the varied determination or re-determination of the unimproved value of the parcel of land applies has been prepared under section 14, 15A, 22C or 22EA of this Act—
cause to be prepared a re-assessment of

the amount of rates or land tax, as the case requires, on the varied unimproved value of the parcel of land; and

- (d) cause notice in writing of any such re-assessment to be given to the owner of the parcel of land.

(2) Where an amount is paid as rates or as land tax for a year in respect of a parcel of land under section thirty-three of this Act but, as a result of an application under section twenty-nine of this Act, the determination or re-determination of the unimproved value of the parcel of land applicable in respect of that year is varied—

- (a) if the amount so paid is less than the amount of rates or land tax, respectively, payable for that year on the varied unimproved value of the parcel of land—the amount short-paid is recoverable from the owner of the parcel of land; and
- (b) if the amount so paid exceeds the amount of rates or land tax, respectively, payable for that year on the varied unimproved value of the parcel of land—the amount overpaid shall be refunded to the owner of the parcel of land.

Documentary evidence

35. (1) In any proceedings, a certificate signed by the Commissioner and stating—

- (a) that a parcel of land is rateable; or
- (b) that—
 - (i) the amount of rates;
 - (ii) the amount of land tax (including penalty tax); or
 - (iii) the amount of interest in respect of rates or land tax (including penalty tax);

specified in the certificate is payable and, on the date of the certificate, that amount, or a specified portion of that amount, has not been paid;

is evidence of the matters stated in the certificate.

(2) In any proceedings, a copy of a notice endorsed as a true copy in writing signed by the Commissioner, being a notice—

- (a) under section 12 or 15A that the Commissioner has determined or re-determined the unimproved value of a parcel of land as set out in the notice;

- (b) under section 14, 15A or 34 that the Commissioner has assessed or re-assessed, as set out in the notice, the amount of rates payable under that section;
- (c) under section 22C, 22EA or 34 that the Commissioner has assessed or re-assessed, as set out in the notice, the amount of land tax payable under that section; or
- (d) under section 29 that the Commissioner has made a decision under that section;

is evidence of the issue of the notice and the matters stated in the notice.

(3) For the purposes of subsection (1), a certificate that purports to be signed by the Commissioner is to be taken to be so signed unless the contrary is proved.

(4) For the purposes of subsection (2), a copy of a notice, being a copy that purports to be endorsed as a true copy in writing signed by the Commissioner, is to be taken to be a true copy of the notice unless the contrary is proved.

Regulations

48. The Executive may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act.

NOTE

1. The *Rates and Land Tax Act 1926* (a) as shown in this reprint comprises Act No. 6, 1926 amended as indicated in the Tables below.

Citation of Laws—The *Self-Government (Citation of Laws) Act 1989* (No. 21, 1989) altered the citation of most Ordinances so that after Self-Government day they are to be cited as Acts. That Act also affects references in ACT laws to Commonwealth Acts.

Table 1

Table of Ordinances

Ordinance	Number and year	Date of notification in Gazette	Date of commencement	Application, saving or transitional provisions
<i>Rates Ordinance 1926</i>	6, 1926	18 May 1926	10 July 1926 (see <i>Gazette</i> 1926, p. 1100)	
<i>Rates Ordinance 1929</i>	5, 1929	18 Apr 1929	18 Apr 1929	S. 14
<i>Rates Ordinance (No. 2) 1929</i>	12, 1929	18 June 1929	18 June 1929	—
<i>Rates Ordinance (No. 3) 1929</i>	17, 1929	9 Aug 1929	9 Aug 1929	—
<i>Seat of Government (Administration) Ordinance 1930</i>	5, 1930	1 May 1930	1 May 1930	—
<i>Rates Ordinance 1931</i>	5, 1931	16 Apr 1931	S. 4: 10 July 1926 (see s. 4 (2)) Remainder: 16 Apr 1931	S. 8
as amended by <i>Seat of Government (Administration) Ordinance 1930</i>	5, 1930	1 May 1930	1 May 1930	—
as amended by 4, 1933	4, 1933	2 Mar 1933	S. 4: 1 May 1930 (see s. 2) S. 8: 2 Mar 1933 Remainder: 12 Apr 1932	—
<i>Rates Ordinance 1937</i>	1, 1937	28 Jan 1937	28 Jan 1937	—
<i>Ordinances Revision Ordinance 1937</i>	27, 1937	23 Dec 1937	23 Dec 1937	—
<i>Rates Ordinance 1950</i>	5, 1950	10 Aug 1950	10 Aug 1950	—
<i>Ordinances Revision Ordinance 1959</i>	21, 1959	23 Dec 1959	31 Dec 1959	—
<i>Rates Ordinance 1967</i>	5, 1967	17 Apr 1967	17 Apr 1967	S. 9
<i>Rates Ordinance 1970</i>	47, 1970	17 Dec 1970	17 Dec 1970	—

NOTE—continued

Table of Ordinances—continued

Ordinance	Number and year	Date of notification in Gazette	Date of commencement	Application, saving or transitional provisions
<i>Rates Ordinance 1971</i>	38, 1971	17 Dec 1971	S. 3 (1): 1 July 1971 Remainder: 17 Dec 1971	—
<i>Rates Ordinance 1974</i>	29, 1974	28 Aug 1974	28 Aug 1974	—
<i>Rates Ordinance 1975</i>	12, 1975	13 May 1975	13 May 1975	—
<i>Rates (Amendment) Ordinance 1976</i>	69, 1976	22 Dec 1976	22 Dec 1976	—
<i>Rates (Amendment) Ordinance 1977</i>	1, 1977	21 Jan 1977	S. 3 (1): 13 Apr 1976 S. 3 (2): 28 Aug 1974 Remainder: 21 Jan 1977	—
<i>Rates (Amendment) Ordinance (No. 2) 1977</i>	21, 1977	24 June 1977	S. 5 (1): 1 June 1983 (see s. 3 (2) and Gazette 1983, No. G17, p. 1201) Remainder: 24 June 1977	S. 9
	as amended by 44, 1977			
<i>Rates (Amendment) Ordinance (No. 3) 1977</i>	44, 1977	16 Sept 1977	16 Sept 1977	—
<i>Rates (Amendment) Ordinance 1979</i>	29, 1979	18 Sept 1979	18 Sept 1979	S. 8
<i>Rates (Amendment) Ordinance 1981</i>	35, 1981	21 Oct 1981	21 Oct 1981	—
<i>Rates (Amendment) Ordinance 1983</i>	9, 1983	16 June 1983	16 June 1983	—
<i>Rates (Amendment) Ordinance (No. 2) 1983</i>	12, 1983	6 July 1983	6 July 1983	—
<i>Rates (Amendment) Ordinance 1984</i>	27, 1984	29 June 1984	1 July 1984	—
<i>Rates (Amendment) Ordinance 1985</i>	52, 1985	1 Oct 1985	1 Oct 1985	—
<i>Rates (Amendment) Ordinance 1986</i>	2, 1986	21 Mar 1986	21 Mar 1986	—
<i>Rates and Land Tax Ordinance 1986</i>	89, 1986	22 Dec 1986	1 Jan 1987	—
<i>Rates and Land Tax (Amendment) Ordinance 1988</i>	63, 1988	7 Sept 1988	7 Sept 1988	—
<i>Self-Government (Consequential Amendments) Ordinance 1989</i>	38, 1989	10 May 1989	Ss. 1 and 2: 10 May 1989 Remainder: 11 May 1989 (see s. 2 (2) and Gazette 1989, No. S164)	—

NOTE—continued**Table of Ordinances**—continued

Ordinance	Number and year	Date of notification in <i>Gazette</i>	Date of commencement	Application, saving or transitional provisions
-----------	-----------------	--	----------------------	--

Self-Government day 11 May 1989

Table 2

Table of Acts

Act	Number and year	Date of notification in <i>Gazette</i>	Date of commencement	Application, saving or transitional provisions
<i>Rates and Land Tax (Amendment) Act 1989</i>	10, 1989	6 Sept 1989	Ss. 4, 12, 13, 14 (2) and 15: 1 July 1990 Remainder: 6 Sept 1989	S. 18
	as amended by 24, 1990	22 June 1990	Ss. 1-3 and 15: 22 June 1990 Remainder: 1 July 1990	S. 4
<i>Rates and Land Tax (Amendment) Act 1990</i>	3, 1990	2 Mar 1990	2 Mar 1990	—
<i>Rates and Land Tax (Amendment) Act (No. 2) 1990</i>	24, 1990	22 June 1990	Ss. 1-3 and 15: 22 June 1990 Remainder: 1 July 1990	S. 4
<i>Rates and Land Tax (Amendment) Act 1991</i>	27, 1991	1 July 1991	Ss. 1 and 2: 1 July 1991 Remainder: 1 July 1991	S. 11
<i>Rates and Land Tax (Amendment) Act (No. 2) 1991</i>	28, 1991	1 July 1991	Ss. 1 and 2: 1 July 1991 Remainder: 1 July 1991	—
<i>Rates and Land Tax (Amendment) Act (No. 3) 1991</i>	55, 1991	2 Oct 1991	2 Oct 1991	S. 10
<i>Rates and Land Tax (Amendment) Act 1992</i>	31, 1992	1 July 1992	1 July 1992	S. 4 (2)
<i>Rates and Land Tax (Amendment) Act (No. 2) 1992</i>	55, 1992	25 Sept 1992	25 Sept 1992	S. 13
<i>Statute Law Revision (Miscellaneous Provisions) Act 1993</i>	1, 1993	1 Mar 1993	1 Mar 1993	—
<i>Rates and Land Tax (Amendment) Act 1993</i>	33, 1993	25 June 1993	25 June 1993	S. 6

NOTE—continued

Table of Acts—continued

Act	Number and year	Date of notification in Gazette	Date of commencement	Application, saving or transitional provisions
<i>Acts Revision (Position of Crown) Act 1993</i>	44, 1993	27 Aug 1993	27 Aug 1993 (see s. 2)	—
<i>Real Property (Consequential Provisions) Act 1993</i>	90, 1993	17 Dec 1993	Ss. 1 and 2: 17 Dec 1993 Remainder: 1 Jan 1994 (see s. 2 (2) and Gazette 1993, No. S270)	—
<i>Rates and Land Tax (Amendment) Act 1994</i>	33, 1994	28 June 1994	1 July 1994	—
<i>Public Sector Management (Consequential and Transitional Provisions) Act 1994</i>	38, 1994	30 June 1994	Ss. 1 and 2: 30 June 1994 Remainder: 1 July 1994 (see Gazette 1994, No. S142, p. 2)	Ss. 3, 5-12, 15 and 19
<i>Administrative Appeals (Consequential Amendments) Act 1994</i>	60, 1994	11 Oct 1994	Ss. 1 and 2: 11 Oct 1994 Remainder: 14 Nov 1994 (see s. 2 (2) and Gazette 1994, No. S250)	—
<i>Rates and Land Tax (Amendment) Act (No. 3) 1994</i>	105, 1994	22 Dec 1994	Ss. 1 and 2: 22 Dec 1994 Remainder taken to have commenced 16 Nov 1994	S. 5

- (a) The *Rates and Land Tax Act 1926* was amended by the *Seat of Government (Designation) Ordinance 1938* (No. 25, 1938) as amended by the *Ordinances Revision Ordinances 1938 and 1959* (No. 35, 1938 and No. 21, 1959).

Section 2 of the *Seat of Government (Designation) Ordinance 1938*, as amended, provides as follows:

“2. Where, in any Ordinance, not being an Ordinance specified in the Schedule to this Ordinance, or in any regulation or rule made under an Ordinance, the words ‘Territory for the Seat of Government’ or ‘Territory for the Seat of Government of the Commonwealth’ or ‘Territory for the Seat of Government of the Commonwealth of Australia’ or ‘Federal Capital Territory’ appear, the Ordinance, regulation or rule (as the case may be) is amended by omitting those words and inserting in their stead the words ‘Australian Capital Territory’.”

The amendments have been incorporated in this reprint but do not appear in the Table of Amendments.

Table of Amendments

NOTE—continued

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision	How affected
Title	am. No. 89, 1986
Heading to Part I.....	ad. No. 89, 1986
S. 1	am. No. 89, 1986
S. 3	am. No. 21, 1959
	rep. Act No. 1, 1993
S. 4	am. Nos. 5 and 17, 1929; No. 5, 1930; No. 5, 1967; No. 47, 1970; No. 29, 1974; No. 21, 1977; No. 9, 1983; No. 2, 1986; No. 63, 1988; No. 38, 1989; Act No. 10, 1989; No. 3, 1990; No. 55, 1991; Nos. 31 and 55, 1992; No. 38, 1994
S. 4A	ad. Act No. 27, 1991
	am. No. 55, 1991
	rep. No. 44, 1993
Heading to Part II.....	ad. No. 89, 1986
S. 5	am. No. 5, 1929; No. 5, 1931
	rs. No. 5, 1967
	am. No. 47, 1970; No. 29, 1974; No. 21, 1977; No. 12, 1983; No. 2, 1986; No. 63, 1988; No. 38, 1989
S. 5A	ad. No. 2, 1986
	am. No. 38, 1989
S. 6	am. No. 47, 1970; No. 29, 1974; Nos. 1, 21 and 44, 1977; No. 38, 1989
S. 6A	ad. No. 5, 1931
	am. No. 5, 1967
	rep. No. 29, 1974
S. 7	rs. No. 5, 1929
	am. No. 5, 1931 (as am. by No. 5, 1930 as am. by No. 4, 1933)
	rs. No. 5, 1967; No. 47, 1970; No. 63, 1988
	am. Act No. 3, 1990
S. 8	rep. No. 5, 1929
	ad. No. 5, 1967
	am. No. 69, 1976; No. 63, 1988; No. 38, 1989; Act No. 3, 1990; No. 27, 1991
S. 9	am. No. 5, 1929; No. 5, 1931
	rs. No. 5, 1967; No. 12, 1983
	rep. No. 63, 1988
S. 10	am. No. 5, 1929; No. 5, 1931
	rs. No. 5, 1967
	am. No. 29, 1974; No. 21, 1977; No. 12, 1983; Act No. 3, 1990; No. 55, 1992
S. 11	am. No. 5, 1931
	rs. No. 5, 1950; No. 5, 1967; No. 47, 1970
	am. No. 29, 1974; No. 12, 1983; No. 63, 1988; Act No. 24, 1990; No. 27, 1991; No. 55, 1992
S. 12	am. No. 5, 1929
	rep. No. 5, 1930
	ad. No. 5, 1967
	am. No. 9, 1983; No. 63, 1988; No. 38, 1989; Act No. 3, 1990
S. 12A	ad. No. 47, 1970
	am. No. 38, 1971; No. 29, 1974; No. 29, 1979

NOTE—continued**Table of Amendments—continued**

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision	How affected
	rep. No. 89, 1986
Heading to Part III	ad. No. 89, 1986
Heading to Div. 1 of Part III	ad. No. 89, 1986
S. 13	am. No. 17, 1929; No. 5, 1931
	rs. No. 5, 1967
	am. No. 52, 1985; Act No. 10, 1989; No. 24, 1990; No. 28, 1991; No. 55, 1991
	rs. No. 31, 1992
	am. No. 33, 1993; No. 33, 1994
S. 14	am. No. 17, 1929; No. 5, 1931
	rs. No. 5, 1967
	am. No. 29, 1974
	rs. No. 44, 1977
	am. Act No. 3, 1990
S. 14A	ad. No. 47, 1970
	rep. No. 63, 1988
S. 15	am. Nos. 5 and 17, 1929; No. 5, 1930; No. 5, 1931; No. 1, 1937
	rs. No. 5, 1967
	am. No. 47, 1970; No. 38, 1971; No. 29, 1974; Nos. 21 and 44, 1977; No. 27, 1984; No. 63, 1988; No. 38, 1989; Act No. 10, 1989; Nos. 27 and 28, 1991
S. 15A	ad. No. 63, 1988
	am. No. 38, 1989; Act No. 3, 1990
S. 16	am. No. 17, 1929; No. 5, 1931; No. 21, 1959
	rep. No. 5, 1967
	ad. No. 44, 1977
	am. No. 38, 1989
Heading to Div. 2 of Part III	ad. No. 89, 1986
S. 17	am. No. 5, 1931; Act No. 3, 1990
S. 18	am. No. 5, 1930; No. 5, 1931; No. 27, 1937; No. 29, 1974; No. 21, 1977; No. 89, 1986; No. 38, 1989; Act No. 10, 1989; No. 3, 1990
S. 19	am. No. 5, 1931; No. 5, 1967; No. 29, 1974; No. 21, 1977; No. 89, 1986; Act No. 10, 1989; No. 3, 1990
S. 21	am. No. 5, 1929
S. 21A	ad. Act No. 27, 1991
	am. No. 55, 1991

NOTE—continued**Table of Amendments**—continued

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision	How affected
S. 22	am. No. 5, 1931; No. 89, 1986 rs. No. 63, 1988 am. No. 38, 1989; Act No. 10, 1989; No. 24, 1990; No. 27, 1991; No. 105, 1994
S. 22AAA	ad. Act No. 24, 1990
S. 22AA	ad. Act No. 10, 1989 am. No. 3, 1990
Part IV (ss. 22A-22G)	ad. No. 89, 1986
S. 22AAB	ad. Act No. 55, 1991
S. 22A	ad. No. 89, 1986 am. Act No. 10, 1989; No. 24, 1990; No. 55, 1991 rs. No. 55, 1992 am. No. 33, 1993
S. 22B	ad. No. 89, 1986 am. No. 38, 1989; Act No. 55, 1991; Nos. 31 and 55, 1992
S. 22BA	ad. Act No. 55, 1991 am. No. 55, 1992
Ss. 22BB-22BD	ad. Act No. 55, 1991
S. 22C	ad. No. 89, 1986 am. Act No. 3, 1990
S. 22D	ad. No. 89, 1986
S. 22DA	ad. Act No. 55, 1992
S. 22E	ad. No. 89, 1986 am. No. 63, 1988; No. 38, 1989; Act No. 10, 1989; No. 55, 1992
S. 22EA	ad. No. 63, 1988 am. Act No. 3, 1990
Ss. 22EB, 22EC	ad. Act No. 55, 1991
S. 22F	ad. No. 89, 1986 am. Act No. 3, 1990
S. 22FA	ad. Act No. 10, 1989 rep. No. 24, 1990
Div. 3 of Part IV (ss. 22GA-22GD)	ad. Act No. 55, 1991
Ss. 22GA-22GD	ad. Act No. 55, 1991
Div. 4 of Part IV (ss. 22GE-22GI)	ad. Act No. 55, 1991 am. No. 55, 1992
S. 22GE	ad. Act No. 55, 1991 am. No. 55, 1992
Ss. 22GF, 22GG	ad. Act No. 55, 1991
S. 22GH	ad. Act No. 55, 1991 am. No. 60, 1994
S. 22 GI	ad. Act No. 55, 1991
S. 22G	ad. No. 89, 1986 am. Act No. 10, 1989 (as am. by No. 24, 1990); No. 24, 1990; No. 55, 1991

NOTE—continued**Table of Amendments**—continued

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision	How affected
Heading to Part V	am. No. 89, 1986
S. 22H.....	ad. No. 63, 1988
S. 23	am. No. 5, 1931; No. 89, 1986; Act No. 3, 1990 rs. No. 24, 1990 am. No. 90, 1993
S. 24	am. No. 5, 1931; No. 29, 1974; No. 21, 1977; No. 89, 1986; No. 38, 1989; Act No. 27, 1991; No. 55, 1991
S. 24A.....	ad. No. 89, 1986 am. No. 63, 1988; Act No. 10, 1989; No. 24, 1990
S. 25	am. No. 5, 1931 (as am. by No. 5, 1930 as am. by No. 4, 1933); No. 9, 1983; No. 38, 1989 rep. Act No. 3, 1990
S. 26	am. No. 5, 1929 rs. No. 17, 1929 am. No. 89, 1986; No. 38, 1989
S. 27	am. No. 5, 1931 (as am. by No. 5, 1930 as am. by No. 4, 1933) rep. No. 35, 1981
S. 28	am. No. 5, 1931; No. 89, 1986
S. 28A.....	ad. No. 5, 1929 am. No. 5, 1931; No. 47, 1970; No. 38, 1971; No. 89, 1986
S. 28B.....	ad. Act No. 55, 1992
S. 29	am. No. 5, 1931 rs. No. 5, 1967 am. No. 9, 1983; No. 38, 1989; Act No. 3, 1990; No. 60, 1994
S. 30	rs. No. 5, 1929 am. No. 17, 1927 rs. No. 5, 1967; No. 12, 1975 rep. No. 21, 1977
S. 30A.....	ad. No. 12, 1975 rs. No. 21, 1977 (as am. by No. 44, 1977) am. No. 38, 1989; Act No. 3, 1990; No. 60, 1994
Ss. 30B-30D	ad. No. 12, 1975 rep. No. 21, 1977
S. 31	ad. No. 5, 1929 am. No. 5, 1931 rs. No. 5, 1967 rep. No. 21, 1977
S. 32	am. No. 5, 1929 rs. No. 5, 1967 am. No. 29, 1974; No. 12, 1975 rep. No. 21, 1977
S. 33	ad. No. 5, 1929 am. Nos. 12 and 17, 1929; No. 5, 1931 (as am. by No. 5, 1930 as am. by No. 4, 1933)

NOTE—continued**Table of Amendments**—continued

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted	
Provision	How affected
S. 34	rs. No. 5, 1967 am. No. 21, 1977; No. 89, 1986; No. 63, 1988; Act No. 10, 1989 ad. No. 5, 1929 am. No. 5, 1931 (as am. by No. 5, 1930 as am. by No. 4, 1933) rs. No. 5, 1967 am. No. 21, 1977; No. 9, 1983; No. 89, 1986; No. 63, 1988; No. 38, 1989; Act No. 3, 1990
S. 35	ad. No. 5, 1929 am. No. 17, 1929; No. 5, 1931 rs. No. 5, 1967 am. No. 35, 1981; No. 9, 1983; No. 89, 1986; No. 63, 1988; No. 38, 1989; Act No. 10, 1989 rs. No. 3, 1990 am. No. 55, 1991
S. 36	ad. No. 5, 1929 rep. No. 5, 1967
S. 37	ad. No. 5, 1929 am. No. 17, 1929 rep. No. 5, 1930
S. 38	ad. No. 5, 1929 rep. No. 5, 1967
S. 39	ad. No. 5, 1929 am. No. 27, 1937 rep. No. 5, 1967
Ss. 40, 41.....	ad. No. 5, 1929 rep. No. 5, 1967
S. 42	ad. No. 5, 1929 am. No. 27, 1937 rep. No. 5, 1967
S. 43	ad. No. 5, 1929 rs. No. 17, 1929 rep. No. 5, 1967
Ss. 44, 45.....	ad. No. 5, 1929 am. No. 27, 1937 rep. No. 5, 1967
Ss. 46, 47.....	ad. No. 5, 1929 rep. No. 5, 1967
S. 48	ad. No. 5, 1929 am. No. 5, 1931; No. 38, 1989
Heading to The Schedules	rep. Act No. 1, 1993
The First Schedule.....	am. No. 5, 1930; No. 5, 1931 (as am. by No. 5, 1930 as am. by No. 4, 1933) rep. Act No. 1, 1993

NOTE—continued

Table of Amendments—continued

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision	How affected
The Second Schedule	am. No. 27, 1937; No. 21, 1959; No. 5, 1967; No. 89, 1986 rep. Act No. 24, 1990