

Australian Capital Territory

# **Rates and Land Tax Act 1926**

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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 1 March 1999 to 30 June 1999.

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This consolidation has been prepared by the ACT Parliamentary Counsel's Office

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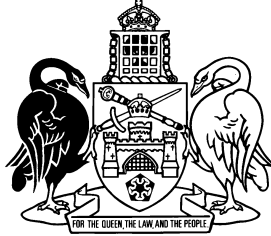
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Australian Capital Territory

## **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**

**1. Short title**

This Act may be cited as the *Rates and Land Tax Act 1926*.<sup>1</sup>

**2. Commencement**

This Act shall commence on a date to be fixed by the Commission by notice in the *Gazette*.<sup>1</sup>

**4. Interpretation**

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

“average unimproved value”, in relation to a parcel of land for a particular year, means—

- (a) where the parcel has not been rateable previously—the unimproved value of the parcel;
- (b) where the parcel has been rateable for less than 3 years—the average unimproved value of the parcel over those years; or
- (c) in any other case—the average unimproved value of the parcel over the 3 years immediately preceding the particular year;

disregarding any fraction of a dollar;

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- “City Area” has the same meaning as in the *City Area Leases Act 1936* as in force on 1 April 1992;
- “Commissioner” has the same meaning as in the *Taxation Administration Act 1999*;
- “Commonwealth authority” means a body, whether incorporated or not, established by or under an Act of the Commonwealth;
- “Crown land” means land, the property of the Commonwealth, within the Territory;
- “instalment day”, in relation to the payment of rates, means an instalment day specified in the assessment notice given under section 14 in respect of the rates;
- “lease” means a lease from the Commonwealth or the Territory and includes an agreement with the Commonwealth or Territory—
- (a) for a lease of a parcel of land; or
  - (b) 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—
- (a) the registered proprietor of an estate or interest in the parcel;
  - (b) a mortgagee in possession of the parcel; or
  - (c) a person holding the parcel of land under a sublease from the Territory, where the parcel of land held by the Territory is held under a lease from the Commonwealth;
- but does not include the registered proprietor of an estate or interest in a lease granted by a person other than the Territory or the Commonwealth;
- “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 redetermination 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 1 July 1971, be read as a reference to a period of 12 months commencing on 1 July.

## **PART II—UNIMPROVED VALUE**

### **5. Unimproved value**

(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 99 years;
- (c) that the rent payable under the lease throughout the term of 99 years commencing on the relevant date was a nominal rent; and
- (d) that, on the relevant date, the lease was not subject to section 28A or 28B of the *City Area Leases Act 1936*.

(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 redetermination of the unimproved value of a parcel of land under section 8—the date on which the instrument of redetermination was made under that section; or
- (c) in the case of a redetermination of the unimproved value of a parcel of land under section 10—the date of a notice under subsection 10 (1).

#### **5A. Unimproved value of land developed by private sector**

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.

#### **6. Rateable lands**

(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 connection with, a school that is registered or provisionally registered under the *Education Act 1937*, including a playground belonging to, or used in connection 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 subsection (1), a parcel of land the right to the grant of a lease of which has been obtained under the *City Area Leases Act 1936*, 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.

## **7. Initial valuation**

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 firstmentioned relevant date; or
- (b) determine the unimproved value of the parcel of land as at the relevant date last preceding the firstmentioned relevant date and redetermine the unimproved value of that parcel as at the firstmentioned relevant date;

as the case requires.

## **8. Automatic revaluations**

(1) The Commissioner shall, as soon as practicable after 1 January 1991, redetermine 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, redetermine 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.

**9. Determinations for 1995 and 1996**

(1) The Commissioner shall, as soon as practicable after the commencement of this section, determine the unimproved value as at 1 January 1995 and 1 January 1996 of all parcels of land in the Territory that were rateable on the relevant date.

(2) Nothing in subsection (1) affects the imposition of rates in a year commencing before the commencement of this section.

**10. Revaluation following error or changed circumstances**

(1) Where the Commissioner considers that the unimproved value of a parcel of land should be redetermined under this Act by reason of—

- (a) an error that was made when the unimproved value of that parcel was recently determined or redetermined; 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 redetermined but was not taken into account in the most recent determination or redetermination of the unimproved value of that parcel;

the Commissioner may give notice in writing to the owner of the parcel of land of his or her intention to redetermine 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 subsection (1), he or she shall, as soon as practicable after giving the notice, redetermine 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.

(4) In subsection (1)—

“error” includes—

- (a) an error in the making of a valuation on which a determination is based; and
- (b) the duplication of an error made in relation to an earlier determination.

**11. Application of determination or redetermination to rates**

(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 redetermination 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 redetermination is made falls and ending at the expiration of 30 June in the calendar year next after the firstmentioned 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.

**11A. Unimproved values—1995 and 1996**

(1) For the purposes of this Act (other than the definition of “average unimproved value” and section 9), the unimproved value of a parcel of land as at a special relevant date shall be ascertained in accordance with this section, despite any other provision of this Act.

(2) Where the unimproved value of a parcel of land as at a special relevant date is to be determined or redetermined under another provision of this Act, the value determined or redetermined under that provision shall be the unimproved value of the parcel as at 1 January 1994.

(3) Where the unimproved value of a parcel of land as at a special relevant date has been determined or redetermined in accordance with subsection (2)—

- (a) subsection (2) does not apply to the parcel in relation to any later special relevant date;
- (b) the unimproved value of the parcel as at any later special relevant date shall be taken to be the unimproved value of the parcel as at 1 January 1994;
- (c) the fixing of the valuation under paragraph (b) shall be taken to be a valuation referred to in subsection 8 (1A);
- (d) section 12 applies in respect of the fixing of the valuation under paragraph (b) as if the value so fixed had been determined; and
- (e) section 29 does not apply in respect of the valuation under paragraph (b).

(4) In this section—

“special relevant date” means 1 January 1995 or 1 January 1996.

## **12. Recording and notification of unimproved value**

When the unimproved value of a parcel of land has been determined or redetermined 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 redetermined 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***

#### **12A. Application**

This Part has effect subject to Part IVA.

#### **13. Imposition**

(1) This section is subject to the operation of section 24A.

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(2) Rates of \$240 are imposed in respect of each parcel of rateable land in the City Area that has an average unimproved value of \$19,000 or less.

(3) Rates are imposed in respect of each parcel of rateable land in the City Area that has an average unimproved value greater than \$19,000 in accordance with the following formula:

$$\$240 + ((\text{AUV} - \$19,000) \times \text{P})$$

where—

**AUV** is the average unimproved value of the parcel of land;

**P** is—

(a) in relation to a parcel of land—

(i) leased for residential purposes; or

(ii) leased for residential and other purposes but used solely for residential purposes;

1.1144%; or

(b) in any other case—1.1657%.

(4) Rates are imposed in respect of each parcel of rateable land outside the City Area that has an average unimproved value greater than \$19,000 in accordance with the following formula:

$$(\text{AUV} - \$19,000) \times \text{P}$$

where—

**AUV** is the average unimproved value of the parcel of land;

**P** is 0.5572%.

**14. Assessment of rates**

(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.

(1A) The notice shall specify that the rates may be paid—

(a) in full, no later than the due date specified in the notice; or

- (b) by instalments, the amounts and due dates for which are specified in the notice.

(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.

## **15. Payment of rates**

(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.

(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 in accordance with subsection (5A); 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) (a) 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.

**(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 amount of each instalment shall be a whole dollar amount calculated by dividing the total amount of the rates payable by 4 and adding the sum of each remainder (if any) to the amount so calculated for the first instalment; and
- (b) the date on which an instalment is due for payment shall be not less than 3 months after the date on which any previous instalment is due for payment.

**(7)** Subject to subsection (8), 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 the number of days in the year.

**(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 the number of days in the year.

**(9)** For the purposes of subsection (8), 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 subsection (7) or (8) applies exceeds the amount payable by him or her 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*.

**15A. Land not previously valued**

(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 redetermined 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 redetermined.

(2) The Commissioner shall determine or redetermine, 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 redetermination has not been made in respect of that parcel of land.

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

- (a) record in the Office particulars of the determination or redetermination of the unimproved value of the parcel of land; and
- (b) cause notice in writing of the amount determined or redetermined 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 redetermination 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.

### ***Division 2—Enforcement***

#### **17. Notice that rates in arrear for 1 year**

When the rates due in respect of any rateable land have been unpaid and in arrear 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 land at his or her 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.

#### **18. Unoccupied land—letting for non-payment of rates**

- (1) If the rates and any interest payable in respect of those rates are not paid at the expiration of 30 days after the publication of the notice in the *Gazette* in pursuance of section 17, 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 7 years.
- (2) The Commissioner, after so taking possession of the land, shall cause accounts to be kept—

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- (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 16 years, unless the land is sooner sold in pursuance of section 19, 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 or her 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.

(6) Unless some person within 16 years so requires the Commissioner to put him or her in possession of the land, and unless the land is sooner sold in pursuance of section 19, 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.

**19. Sale of land for non-payment of rates**

(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 1 year after the publication of the notice in the *Gazette* in pursuance of section 17, the Commissioner may, if the land is occupied, or, in lieu of exercising his or her powers under section 18, 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 1 year at the time of the publication of the notice, and that all things required by section 17 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.

## **20. Owner of land entitled to surplus on giving up title**

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.

## **21. Properties comprised in different determinations may be included in 1 application**

In case there are included in any notice under section 17 any rateable properties comprised in different determinations, or belonging to different owners, those properties may be included in 1 application under section 19, 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.

**21A. Charge of rates and land tax on rateable land**

(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.

**22. Recovery of rates**

(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 firstmentioned 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 firstmentioned 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 1 cent.
- (6) A determination under subsection (3) is a disallowable instrument for the purposes of section 10 of the *Subordinate Laws Act 1989*.

**22AAA. Payment by ratepayer's debtor**

(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 50 penalty units.



*Rates and Land Tax Act 1926*

(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.

**22AA. Remission of penalty**

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***

**22AAB. Interpretation**

(1) In this Part—

“prescribed date”, in relation to a quarter, means the first day of the quarter;

“quarter” means the period of 3 months commencing on 1 July, 1 October, 1 January or 1 April;

“rent” means valuable consideration for which a tenant is liable under a tenancy agreement in respect of the tenancy or a period of the tenancy;

“tenancy agreement” means an agreement under which a person grants to another person for value a right of occupation of a parcel of land for use as a residence—

- (a) whether the right of occupation is exclusive or not;

- (b) whether the agreement is express or implied; or
- (c) whether the agreement is in writing, is oral, or is partly in writing and partly oral;

but does not include an agreement conferring a right of occupation solely as a boarder or lodger;

“tenant” means a person who has a right of occupation under a tenancy agreement, or the person’s legal representative, heir or assign.

(2) For the purposes of this Part, a parcel of land or dwelling shall not be taken to be rented only because a tenant is liable to pay for rates, land tax, repairs, maintenance or insurance in respect of the parcel or dwelling.

(3) For the purposes of this Part, a parcel of land or a dwelling that is—

- (a) leased for residential purposes; and
- (b) rented at any time in a quarter;

shall be taken to be rented on the prescribed date in the succeeding quarter unless—

- (c) the owner gives notice in writing to the Commissioner before the commencement of the succeeding quarter that the parcel of land or dwelling will not be rented at any time in that quarter;
- (d) the owner gives notice in writing to the Commissioner during the succeeding quarter that the parcel of land or dwelling has not been, and will not be, rented at any time in that quarter; or
- (e) the owner gives notice in writing to the Commissioner that the parcel of land or dwelling is not rented during a continuous period of at least 91 days that—
  - (i) begins in the first-mentioned quarter after the prescribed date in that quarter; and
  - (ii) ends in the succeeding quarter.

## **22AAC. Application**

This Part has effect subject to Part IVA.

## **22A. Imposition**

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

*Rates and Land Tax Act 1926*

(2) For the purposes of subsection (1), the appropriate rate is the percentage rate per annum that is applicable to a portion of the average unimproved value of a parcel of land in accordance with the following table:

Average 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%

(3) This section has effect subject to section 24A.

**22B. Exempt land**

(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, on the prescribed date, is not rented by a tenant;
- (b) a parcel of land leased for residential purposes—
  - (i) that, on the prescribed date, is rented by a tenant; and
  - (ii) in respect of which the Commissioner is satisfied the owner is temporarily absent because of compelling compassionate reasons;
- (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 under the *Housing Assistance Act 1987*;
- (e) a parcel of land leased for the purposes of a retirement village;
- (f) a parcel of land leased for the purposes of a nursing home;
- (g) a parcel of land leased for the purposes of a nursing home and a retirement village;
- (h) a parcel of land leased by a religious institution or order for the purposes of providing residential accommodation to a member of the institution or order and enabling the member to perform his or her duties as a member of the institution or order;
- (j) a parcel of land being used for a prescribed purpose.

(1A) Paragraphs (1) (a) and (b) do not apply to a parcel of land on which a person carries on business as the proprietor of a boarding house.

(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—

“nursing home” means premises that—

- (a) are approved, or deemed to be approved, as a nursing home under the *National Health Act 1953* of the Commonwealth; and
- (b) are built on land under a lease which permits the use of the land—
  - (i) for the purpose of providing residential accommodation and nursing care for patients who, by reason of infirmity or illness, disease, incapacity or disability have a continuing need for nursing care; and
  - (ii) if the land is also used, or to be used, as a retirement village—for the purpose of residential retirement accommodation;

“retirement village” means a complex of residential premises (whether or not including hostel units)—

- (a) being accommodation intended predominantly for retired persons who are not less than 55 years of age, or couples, at least 1 of whom is not less than 55 years of age;
- (b) each of which is, or is to be, occupied or used under a sub-lease, licence or other arrangement (other than a lease);
- (c) that is built on land under a lease which permits the use of the land—
  - (i) for the purpose of residential retirement accommodation; and

- (ii) if the land is also used, or to be used, for a nursing home—for the purpose described in subparagraph (b) (i) of the definition of “nursing home”; and
- (d) from which no business activity is conducted by the lessee, other than a business connected with the conduct of—
  - (i) a retirement village; or
  - (ii) if a nursing home is also conducted under the same lease—the nursing home.

**22BA. Application for exemption—compassionate cases**

(1) Paragraph 22B (1) (b) does 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) (b) applies—by instrument, declare that the parcel is exempt from land tax for a specified period not exceeding 12 months; 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.

**22BB. Change in circumstances in relation to exempt residential land**

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.

**22BC. Power to obtain further information**

(1) For a purpose relating to the administration or enforcement of this Part, the Commissioner may, by notice in writing, require a person—

- (a) to provide (orally or in writing) to the Commissioner, within the period specified in the notice, the information described in the notice;
- (b) to produce to the Commissioner, within the period specified in the notice, the documents described in the notice; or
- (c) to attend and give evidence before the Commissioner at a place, and on a date and at a time, specified in the notice.

(2) Where a person attends before the Commissioner in accordance with paragraph (1) (c), the Commissioner may, before the person commences to give evidence or at any time while the person is giving evidence—

- (a) require the person to give evidence on oath; and
- (b) administer an oath to the person.

(3) The Commissioner may, in a notice under subsection (1) or by another notice in writing, require a person to verify by means of a statutory declaration, within the period specified in the notice, any information given, or required to be given, under this section.

(4) Where a notice under this section is given for the purpose of ascertaining the liability under this Part of the person to whom it is given to pay land tax, the notice shall specify that it is given for that purpose.

(5) A person shall not, without reasonable excuse, fail to comply with a notice given to the person under paragraph (1) (a) or (b) within the period specified in the notice for compliance or within such longer period as the Commissioner may allow.

Penalty:

- (a) in the case of a natural person—50 penalty units or imprisonment for 6 months, or both;
- (b) in the case of a body corporate—250 penalty units.

(6) It is a defence to a prosecution under subsection (5) for failure to comply with a notice given to a person under paragraph (1) (b) to show that,

when the person received the notice, no documents described in the notice were in the possession, custody or control of the person.

(7) A person shall not, without reasonable excuse, fail to comply with a notice given to the person under paragraph (1) (c).

Penalty: 50 penalty units or imprisonment for 6 months, or both.

(8) A person shall not, for the purpose of enabling the person or another person to avoid compliance with a notice that has been given, or that the person believes is likely to be given, under this section—

- (a) destroy or deface any document; or
- (b) remove any document, or cause or allow any document to be removed, from the possession, custody or control of the person or another person.

Penalty:

- (a) in the case of a natural person—50 penalty units or imprisonment for 6 months, or both;
- (b) in the case of a body corporate—250 penalty units.

(9) A person shall not, without reasonable excuse, fail to take an oath when required under subsection (2) to do so.

Penalty for contravention of subsection (9): 50 penalty units or imprisonment for 6 months, or both.

## **22BD. Self-incrimination**

(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.

## **22C. Assessment**

(1) The Commissioner shall cause to be prepared assessments of the amounts of land tax payable for each quarter 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.

**22D. Special provision for period to 30 June 1987**

(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 2 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 “365” 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.

**22DA. Multiple dwellings**

(1) Where a parcel of land leased for residential purposes contains multiple dwellings any of which is rented by a tenant—

- (a) section 22B does not apply to the parcel; and
- (b) for the purposes of section 22A, the unimproved value of the parcel 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 rented.

(2) In this section—

“dwelling” does not include a unit to which section 24A applies.

**22E. Payment of land tax**

(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 quarter 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.

(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 quarter and any arrears of land tax in respect of previous quarters 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 quarter—by paying the amount of the land tax on or before the due date for the payment of that tax;
- (d) by paying such amounts on such days as the person wishes, but so that the amount due on the due date is paid no later than that date.

(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.

(8) Where a parcel of land is subject to land tax for a part only of a quarter, the amount of tax payable in respect of that quarter 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 quarter as the number of days in that part of the quarter bears to the number of days in the quarter.

(9) If the amount of land tax paid 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.

#### **22EA. Land not previously valued**

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

(2) Where the Commissioner makes a determination or redetermination 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 quarterly land tax declared for the quarter or quarters during which, that person was the owner of the parcel of land.

#### **22EB. Penalty tax**

(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.

#### **22EC. Refund or remission of penalty tax**

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 1A—Power to enter business premises***

#### **22ED. Interpretation**

In this Division, unless the contrary intention appears—

“authorised officer” means a person who, under subsection 22EE (1), is an authorised officer for the purposes of this Division;

“business premises” means premises other than premises used exclusively for residential purposes;

“hours of business” means the hours beginning at 9.00 am and ending at 5.00 pm on a day that is not a Saturday, Sunday or public holiday;

“identity card” means an identity card issued under section 22EF;

“occupier”, in relation to premises, includes—

- (a) a person who appears to be the occupier of the premises; and
- (b) a person who is, or appears to be, in charge of the premises.

#### **22EE. Authorised officers**

(1) Each of the following persons is an authorised officer for the purposes of this Division:

- (a) the Commissioner;
- (b) a person who holds an appointment under subsection (2).

(2) The Commissioner may, by signed instrument, appoint a public employee to be an authorised officer for the purposes of this Division.

#### **22EF. Identity cards**

An authorised officer shall be issued with an identity card, in a form approved by the Commissioner, that—

- (a) contains the person’s name and a photograph of the person’s face; and
- (b) states that the person is an authorised officer for the purposes of this Division.

#### **22EG. Power of entry**

(1) An authorised officer may, in accordance with this section—

- (a) enter premises that are, or that the authorised officer reasonably believes to be, business premises; and
- (b) for the purposes of this section, use such assistance of other persons as is reasonably necessary.

(2) An entry under subsection (1) may be made—

- (a) during business hours; or
- (b) at any other time if the occupier of the premises is then present on the premises.

(3) An authorised officer who enters premises under this section shall, on request, show his or her identity card to the occupier of the premises.

(4) An authorised officer who enters premises under this section may, for the purposes of this Part or, to the extent that it relates to land tax, Part IVA—

- (a) make notes or copies, and take photographs, of any document, thing or record that relates, or appears to relate, to any liability, or potential liability, under this Part;
- (b) inspect the premises, including any building, structure, container or vehicle located on the premises;
- (c) require the occupier of the premises to give the authorised officer such assistance as is necessary to enable the authorised officer to exercise his or her powers under this section; and
- (d) remain on the premises for as long as is reasonably necessary to exercise all or any of the powers stated in paragraphs (a), (b) and (c).

(5) In particular, an authorised officer exercising his or her powers under paragraph (4) (c) may require the occupier to—

- (a) produce any document or thing that is located on the premises, or in any building, structure, container or vehicle located on the premises, and that relates, or appears to relate, to any parcel of rateable land;
- (b) produce, in a readable form, any record stored by means of a computer, microfilm or other device located on the premises, where the record relates, or appears to relate, to any parcel of rateable land; or
- (c) answer questions, or otherwise provide information, concerning any parcel of rateable land.

**22EGA. Restriction on power of entry to partly residential premises**

(1) Section 22EG shall be taken not to authorise an authorised officer—

- (a) to enter business premises used partly for residential purposes; or
- (b) to exercise any powers under that section while on such premises;

unless the authorised officer does so—

- (c) with the consent of the occupier of the premises; or
- (d) in accordance with a warrant issued under subsection (2).

(2) Subject to this section, on the application of an authorised officer supported by an affidavit or sworn evidence, a magistrate may issue a warrant authorising the authorised officer, with such assistance of other persons as is reasonably necessary, to enter specified premises (being business premises used partly for residential purposes) and exercise all or any of the powers specified in section 22EG.

(3) A magistrate may, when issuing a warrant, direct that the warrant shall apply subject to such conditions or limitations as he or she thinks fit to specify, and where the magistrate so directs—

- (a) the warrant shall set out those conditions or limitations; and
- (b) the warrant shall apply accordingly.

(4) A magistrate shall only issue a warrant if he or she is satisfied that—

- (a) it is just and proper to do so; and
- (b) the exercise of the powers conferred by the warrant is reasonably necessary for the due administration of this Act.

(5) Where any power (including entry to premises) is exercised in accordance with a warrant, section 22EG applies, subject to any conditions or limitations set out in the warrant, in relation to the exercise of the power.

**22EH. Protection where authorised officer acts reasonably and in good faith**

(1) In any proceedings (whether civil or criminal) against an authorised officer or any other person in respect of any action taken, or purported to be taken, under section 22EG by an authorised officer, it is a defence to prove that, in taking the action, the authorised officer acted reasonably and in good faith.

(2) Subsection (1) shall not be taken as affecting, by implication, the availability of any other defence.

(3) In subsection (1)—

“authorised officer” includes a person assisting an authorised officer under section 22EG.

***Division 2—Enforcement***

**22F. Notice of land tax arrears**

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.

## **22G. Remedies for non-payment of land tax**

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 17” and “section 19” 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***

### **22GA. Interpretation**

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).

### **22GB. Failure to provide information**

A person who—

- (a) fails, without reasonable excuse, to furnish any information as required by this Part or to comply with any requirement of the Commissioner made in pursuance of this Part; or
- (b) without reasonable excuse, refuses or neglects—
  - (i) to attend and give evidence when required for the purposes of this Part or in relation to a matter arising under this Part;
  - (ii) to answer truthfully and fully any questions put to the person for the purposes of this Part or in relation to a matter arising under this Part; or
  - (iii) to produce any records required for the purposes of this Part or in relation to a matter arising under this Part;

by the Commissioner or a duly authorised officer shall be guilty of an offence.

Penalty:

- (a) if the offender is a natural person—50 penalty units or imprisonment for 6 months, or both;
- (b) if the offender is a body corporate—250 penalty units.

**22GC. False or misleading statements**

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, if the statement is made for the purposes of this Part or in relation to a matter arising under this Part; 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, if the statement is made for the purposes of this Part or in relation to a matter arising under this Part;

is guilty of an offence.

Penalty:

- (a) if the offender is a natural person—50 penalty units or imprisonment for 6 months, or both;
- (b) if the offender is a body corporate—250 penalty units.

**22GD. Avoiding land tax**

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.

Penalty:

- (a) if the offender is a natural person—50 penalty units or imprisonment for 6 months, or both;
- (b) if the offender is a body corporate—250 penalty units.



**22GDA. Offences in relation to authorised officers**

(1) A person shall not, without reasonable excuse, obstruct an authorised officer in the exercise of a power under section 22EG.

Penalty:

- (a) in the case of a natural person—50 penalty units or imprisonment for 6 months, or both;
- (b) in the case of a body corporate—250 penalty units.

(2) A person shall not, without reasonable excuse, fail to comply with a requirement made of the person by an authorised officer under paragraph 22EG (4) (c) or subsection 22EG (5).

Penalty:

- (a) in the case of a natural person—50 penalty units;
- (b) in the case of a body corporate—250 penalty units.

(3) A person who is not an authorised officer shall not wilfully claim to be an authorised officer.

Penalty: 50 penalty units or imprisonment for 6 months, or both.

(4) In this section—

“authorised officer” has the same meaning as in subsection 22EH (1).

**22GDB. Offences in relation to identity cards**

(1) A person shall not, without reasonable excuse, fail to surrender forthwith to the Commissioner an identity card that is in the person’s possession or custody or under the person’s control if—

- (a) the person ceases to be an authorised officer; or
- (b) the Commissioner gives the person a demand in writing to surrender the card to the Commissioner.

Penalty: 1 penalty unit.

(2) In this section—

“identity card” has the same meaning as in Division 1A.

***Division 4—Objections and Review***

**22GE. Objections**

- (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 paragraph 22DA (1) (b) 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.

- (1A) If a person—
- (a) is given, under section 22C, a notice of assessment of land tax in respect of the parcel of land; and
  - (b) claims that, on the relevant prescribed date, the parcel of land was not rented;

the person may lodge with the Commissioner an objection in writing to the assessment within 60 days of the date of service of the notice on the person, or within such longer period as the Commissioner may allow.

- (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;

- (ba) (in the case of a decision in respect of an objection under subsection (1A)) if satisfied that, on the relevant prescribed date, the parcel of land was not rented—withdraw the notice of assessment and refund to the owner any land tax 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.

**22GF. Review of decisions**

Application may be made to the Administrative Appeals Tribunal for a review of a decision by the Commissioner—

- (a) redetermining the fair and reasonable proportion of the unimproved value of a parcel of land under paragraph 22GE (3) (aa);
- (b) reassessing the amount of penalty tax (if any) payable under paragraph 22GE (3) (b); or
- (c) dismissing an objection under paragraph 22GE (3) (c).

**22GH. Notification of decision**

(1) A notice given under subsection 22GE (4) 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*.

**22GI. Effect of pending objection or review**

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 IVA—CERTAIN PARCELS OF LAND INTENDED TO BE  
SUBDIVIDED UNDER THE UNIT TITLES ACT**

**22GJ. Interpretation**

In this Part, unless the contrary intention appears—

“determination” includes—

- (a) a re-determination; and

- (b) a determination as affirmed, varied, or made in substitution for a previous determination, by the Administrative Appeals Tribunal;

“determine” includes re-determine;

“eligible parcel of land” means a parcel of rateable land in respect of which the lease of the parcel of land permits development of the parcel of land for residential purposes and for non-residential purposes;

“qualifying parcel of land” or “qualifying parcel” means a parcel of land to which this Part applies by virtue of section 22GO;

“Unit Titles Act” means the *Unit Titles Act 1970*;

“variation”, in relation to a lease, includes—

- (a) amendment; and
- (b) surrender and re-grant.

#### **22GK. Application by owner of eligible parcel of land**

(1) The owner of an eligible parcel of land who intends—

- (a) to develop the land partly for residential purposes and partly for non-residential purposes; and
- (b) to apply for subdivision, under the Unit Titles Act, of the land as so developed;

may apply to the Commissioner, in accordance with this section, for the parcel of land to be dealt with under this Part.

(2) The application shall—

- (a) be in writing and, if the Commissioner approves a form for the purposes of this section, in accordance with the form;
- (b) sufficiently identify the parcel of land;
- (c) specify, in relation to the intended development—
  - (i) the parts that are to be used for non-residential purposes; and
  - (ii) the parts that are to be used for residential purposes;
- (d) be accompanied by—
  - (i) the prescribed fee (if any);
  - (ii) any draft or approved plans relating to the intended development; and

- (iii) a copy of the lease of the parcel of land; and
  - (e) be signed—
    - (i) where the owner is a natural person—by the owner or by a person authorised to sign on behalf of the owner; or
    - (ii) where the owner is a body corporate—on behalf of the owner by a director, the chief executive or secretary of the body corporate.
- (3) The Commissioner may, by notice in writing, require the applicant to provide—
- (a) such further information; or
  - (b) such additional documents;
- being information or documents described in the notice, as the Commissioner reasonably requires for the performance of any of his or her functions, in relation to the parcel of land, under this Part.
- (4) An applicant to whom a notice under subsection (3) is given shall comply with the notice within 14 days after receiving it, or within such longer period as the Commissioner may allow.
- (5) The application shall be taken to have lapsed if—
- (a) the applicant fails to comply with a notice in accordance with subsection (4); and
  - (b) the Commissioner gives notice in writing to the applicant that the application has lapsed because of that non-compliance.

**22GL. Determination of percentages of non-residential and residential components of intended development**

- (1) Where the Commissioner has received—
- (a) an application in accordance with subsection 22GK (2) in relation to an eligible parcel of land; and
  - (b) if applicable—any information or documents required by notice under subsection 22GK (3) to be provided in relation to the application;

the Commissioner shall determine the following percentages:

- (c) in accordance with subsection (2)—the percentage of the intended development that is to be used for non-residential purposes;

- (d) in accordance with subsection (3)—the percentage of the intended development that is to be used for residential purposes.
- (2) The Commissioner shall determine the percentage of the intended development that is to be used for non-residential purposes to be—
- (a) unless paragraph (b) applies—the percentage of the intended development that consists of the parts specified in the application as parts that are to be used for non-residential purposes; or
  - (b) if the Commissioner believes, on reasonable grounds—
    - (i) that, in the event of development in accordance with the specification in the application, the development would contravene the lease of the parcel of land; or
    - (ii) that that specification was not made in good faith;such percentage of the intended development as appears to the Commissioner, on the information and material in the Commissioner's possession, to consist of the parts capable of being developed, in accordance with the lease, for non-residential purposes.
- (3) The Commissioner shall determine the percentage of the intended development that is to be used for residential purposes to be 100% less the percentage determined under subsection (2) in relation to the intended development.
- (4) Where, after an application has been made under section 22GK in relation to an eligible parcel of land (whether or not a determination has been made in relation to the application)—
- (a) a variation of the lease alters the maximum development for non-residential purposes permitted by the lease of the parcel of land; or
  - (b) the information provided under paragraph 22GK (2) (c) ceases to reflect the owner's intention;
- the owner of the parcel of land shall, subject to subsection (5)—
- (c) forthwith give notice in writing to the Commissioner setting out the details and date of the variation or details of the owner's change of intention, as the case may be; and
  - (d) if the Commissioner (whether or not notice has been given under paragraph (c)), by notice in writing, requires the owner to provide to the Commissioner any information or documents described in the notice, being information or documents that the Commissioner reasonably believes to relate to such a variation or change of

intention—comply with the notice within 14 days after receiving it, or within such longer period as the Commissioner may allow.

(5) Subsection (4) ceases to apply to the owner of a parcel of land if a notice of a kind referred to in paragraph 22GO (2) (f) or subsection 22GO (3) is given in relation to the parcel of land.

(6) A person who, without reasonable excuse, contravenes paragraph (4) (c) is guilty of an offence.

Penalty:

- (a) in the case of a natural person—50 penalty units;
- (b) in the case of a body corporate—250 penalty units.

(7) A person who, without reasonable excuse, contravenes paragraph (4) (d) is guilty of an offence.

Penalty:

- (a) in the case of a natural person—50 penalty units or imprisonment for 6 months, or both;
- (b) in the case of a body corporate—250 penalty units.

(8) The Commissioner may re-determine, under paragraphs (1) (c) and (d), the percentages referred to in those subsections respectively if such re-determination is warranted by further information or documents received by him or her in respect of the parcel of land.

(9) The Commissioner shall give notice in writing to the owner of a parcel of land of a determination or re-determination under this section in respect of the parcel of land.

**22GM. Imposition and assessment of rates—certain parcels of land in City Area**

(1) This section applies to a parcel of land if—

- (a) it is a qualifying parcel of land in the City Area; and
- (b) it has an average unimproved value greater than \$19,000.

(2) In its application to the imposition of rates in respect of a parcel of land to which this section applies, section 13 has effect as if subsection (3) of that section were omitted and the following subsection substituted:

“(3) Rates are imposed in respect of each parcel of rateable land in the City Area that has an average unimproved value greater than \$19,000 in accordance with the following formula:

$$\$240 + [(\mathbf{UV} - \$19,000) \times (\{\mathbf{NRP} \times 1.1657\% \} + \{\mathbf{RP} \times 1.1144\% \})]$$

where—

**NRP** is the percentage of the development or intended development that is to be used for non-residential purposes, being the percentage specified in a determination, or the latest of 2 or more determinations, under section 22GL;

**RP** is the percentage, as so specified, of the intended development that is to be used for residential purposes;

**UV** is the unimproved value of the parcel of land (as determined under Part II).”.

(3) Section 14, as in effect under subsection (4) of this section, applies in relation to—

- (a) an assessment of rates payable in respect of a parcel of land for the period commencing on the date on which, under section 22GO, this Part shall be taken to have commenced to apply to the parcel of land; and
- (b) while this Part continues so to apply—such further assessments of rates so payable as are required by section 14 as in effect under subsection (4) of this section.

(4) For the purposes of subsection (3), section 14 has effect as if subsection (1) were omitted and the following subsections substituted:

“(1) The Commissioner shall cause to be prepared assessments of the amounts of rates payable in respect of each parcel of land to which section 22GM applies for each period specified in subsection (1AA), and shall, in each case, cause to be given to the owner of the parcel notice in writing of the assessment prepared in respect of the parcel.

“(1AA) The applicable periods are—

- (a) the period commencing on the day on which, under section 22GO, Part IVA is taken to have commenced to apply to the parcel of land, and ending on the expiration of—
  - (i) the year in which that day occurs; or



- (ii) if, under subsection 22GO (2), Part IVA ceases to apply to the relevant parcel of land before the end of that year—the last day on which it so applied; and
- (b) if, on 1 July in any subsequent year, Part IVA applies to the relevant parcel of land—
  - (i) that year; or
  - (ii) if, under subsection 22GO (2), that Part ceases to apply to the relevant parcel of land before the end of that year—the part of that year during which that Part so applied.”.

**22GN. Imposition and assessment of land tax**

- (1) This section applies to a parcel of land if it is—
  - (a) a qualifying parcel of land; and
  - (b) a parcel of land in respect of which land tax is imposed under Part IV.
- (2) In its application to the imposition of land tax in respect of a parcel of land to which this section applies, section 22A has effect as if—
  - (a) subsection (1) were omitted and the following subsection substituted:

“(1) Land tax at the appropriate rate referred to in subsection (2) is imposed for a quarter in respect of each parcel of rateable land—

    - (a) that is not exempt from land tax; and
    - (b) to which section 22GN applies.”; and
  - (b) after subsection (3) the following subsection were inserted:

“(3A) Despite the definition of ‘average unimproved value’ in subsection 4 (1), the average unimproved value of a parcel of rateable land to which this section applies shall be taken to be the value ascertained in accordance with the following formula:

$$UV \times NRP$$

where—

**NRP** is the percentage of the development or intended development that is to be used for non-residential purposes, being the percentage specified in a determination, or the latest of 2 or more determinations, under section 22GL;

**UV** is the unimproved value of the parcel of land (as determined under Part II).”.

(3) Section 22C, as in effect under subsection (4) of this section, applies in relation to—

- (a) an assessment of land tax payable in respect of the parcel of land for the period commencing on the date on which, under section 22GO, this Part is taken to have commenced to apply to the parcel of land; and
- (b) while this Part continues so to apply—such further assessments of land tax so payable as are required by section 22C as in effect under subsection (4) of this section.

(4) For the purposes of subsection (3), section 22C has effect as if subsection (1) were omitted and the following subsections substituted:

“(1) The Commissioner shall cause to be prepared assessments of the amount of land tax payable for each period specified in subsection (1AA) in respect of each parcel of land to which section 22GN applies and shall, in each case, cause to be given to the owner of the parcel notice in writing of the assessment prepared in respect of the parcel and of the due date for the payment of the tax.

“(1AA) For the purposes of subsection (1), the following periods are specified:

- (a) the period commencing on the day on which, under section 22GO, Part IVA is taken to have commenced to apply to the parcel of land, and ending on the expiration of—
  - (i) the quarter in which that day occurs; or
  - (ii) if, under section 22GO, that Part ceases to apply to the relevant parcel of land before the end of that quarter—the last day on which it so applied;
- (b) if, on the first day of any subsequent quarter, Part IVA applies to the relevant parcel of land—
  - (i) that quarter; or
  - (ii) if, under subsection 22GO (2), that Part ceases to apply to the relevant parcel of land before the end of that quarter—the part of that quarter during which that Part so applied.”.

**22GO. When this Part commences, and ceases, to apply to a parcel of land**

(1) If the Commissioner makes a determination under section 22GL in respect of a parcel of land, this Part applies to the parcel of land, and shall be taken to have commenced so to apply on the first day on which, under the

current lease of the land, development of the land was permitted for residential purposes and for non-residential purposes.

(2) This Part ceases to apply to a parcel of land on whichever of the following days first occurs:

- (a) if the land is subdivided under the Unit Titles Act—the day on which the subdivision occurs;
- (b) if the owner of the land does not apply under Part III of the Unit Titles Act, within the period of 30 days commencing on the day on which a certificate of occupancy is issued under section 53 of the *Building Act 1972* in respect of the relevant development, or within such longer period as the Commissioner may allow, for approval of proposals for the subdivision of the land under the Unit Titles Act—the first day after the end of the first-mentioned period or that longer period (as the case requires);
- (c) if the land is not subdivided under the Unit Titles Act within the period of 12 months commencing on the day on which the application (or, if there is more than 1 such application, the first such application) referred to in paragraph (b) was lodged, or within such longer period as the Commissioner may allow—the first day after the end of the first-mentioned period or that longer period (as the case requires);
- (d) if a change occurs in the terms of the lease, such that the development of the land partly for residential purposes and partly for non-residential purposes ceases to be permitted—the day on which the change occurs;
- (e) if development of the land for subdivision under the Unit Titles Act is abandoned—the day on which it is abandoned;
- (f) if—
  - (i) the application lodged under section 22GK in relation to the parcel of land is withdrawn by notice in writing to the Commissioner; or
  - (ii) the Commissioner gives notice to the applicant, under subsection 22GK (5), that the application is to be treated as withdrawn;

the day on which any such notice is given.

(3) Where, after an application has been made under section 22GK in relation to an eligible parcel of land (whether or not a determination has been made in relation to the application), a circumstance of a kind specified in

paragraph (2) (a), (b), (c), (d) or (e) occurs in relation to the land, the owner of the land shall, within 14 days after the occurrence, give notice in writing to the Commissioner of the occurrence, being a notice that—

- (a) identifies the owner and the land; and
- (b) specifies the relevant circumstance and the date of its occurrence.

**(4)** A person who, without reasonable excuse, contravenes subsection (3) is guilty of an offence.

Penalty:

- (a) in the case of a natural person—50 penalty units;
- (b) in the case of a body corporate—250 penalty units.

## **22GP. Transfer of lease**

**(1)** This section applies where, after an application has been made under section 22GK in relation to a qualifying parcel of land (whether or not the Commissioner has made a determination in relation to the land), the lessee (in this section called the “transferor”) of the lease of the land transfers the lease to another person (in this section called the “transferee”).

**(2)** The transferor shall, within 14 days after the day on which he or she transfers the lease, give notice in writing to the Commissioner that—

- (a) identifies the land;
- (b) states the name and address of the transferee;
- (c) contains a statement that the transfer has occurred; and
- (d) specifies the date of the transfer.

**(3)** A person who, without reasonable excuse, contravenes subsection (2) is guilty of an offence.

Penalty:

- (a) in the case of a natural person—50 penalty units;
- (b) in the case of a body corporate—250 penalty units.

**(4)** The Commissioner may, by notice in writing to any of the following persons, namely:

- (a) the transferor;
- (b) the transferee;

- (c) any person whom the Commissioner believes, on reasonable grounds, to be holding such information or documents on behalf of the transferor or the transferee;

require the person to provide such information or documents, being information or documents described in the notice, as the Commissioner reasonably requires for the purpose of performing the Commissioner's functions under this Part, in relation to the land.

(5) A person to whom a notice is given under subsection (4) shall comply with the notice within 14 days after receiving it, or within such longer period as the Commissioner may allow.

(6) A person who, without reasonable excuse, contravenes subsection (5) is guilty of an offence.

Penalty:

- (a) in the case of a natural person—50 penalty units or imprisonment for 6 months, or both;
- (b) in the case of a body corporate—250 penalty units.

(7) This section ceases to apply in relation to a parcel of land if a notice of a kind mentioned in paragraph 22GO (2) (f) or subsection 22GO (3) is given in relation to the parcel of land.

#### **22GQ. Re-assessment—completion of development**

(1) If—

- (a) the Commissioner has, under section 22GM, prepared an assessment of the amount of rates payable in respect of a parcel of land for a period;
- (b) before the end of that period the land ceases to be a qualifying parcel because it is subdivided under the Unit Titles Act; and
- (c) the Commissioner is satisfied that the percentages of the development that are to be used for residential and non-residential purposes are different from those percentages determined in relation to the development under paragraphs 22GL (1) (c) and (d) respectively and used in making that assessment of rates;

the Commissioner shall—

- (d) re-determine those percentages under paragraphs 22GL (1) (c) and (d) respectively; and

- (e) reassess, consistently with the re-determination and in accordance with section 22GM, the amount of the rates payable in respect of the parcel of land for the whole of the period during which the land was a qualifying parcel.

**(2) If—**

- (a) the Commissioner has, under section 22GN, prepared an assessment of the amount of land tax payable in respect of a parcel of land for a period;
- (b) before the end of that period the land ceases to be a qualifying parcel because it is subdivided under the Unit Titles Act; and
- (c) the Commissioner is satisfied that the percentages of the development that are to be used for residential and non-residential purposes are different from those percentages determined in relation to the development under paragraphs 22GL (1) (c) and (d) respectively and used in making that assessment of land tax;

the Commissioner shall—

- (d) re-determine those percentages under paragraphs 22GL (1) (c) and (d) respectively; and
- (e) reassess, consistently with the re-determination and in accordance with section 22GN, the amount of the land tax payable in respect of the parcel of land for the whole of the period during which the land was a qualifying parcel.

**22GR. Re-assessment—non-completion of the development**

**(1) If—**

- (a) the Commissioner has, under section 22GM, prepared an assessment of rates (in this subsection called the “previous rates assessment”) in respect of a parcel of land for a period; and
- (b) before the end of that period—
  - (i) the land ceases to be a qualifying parcel because of the occurrence of a circumstance of a kind specified in paragraph 22GO (2) (b), (c) or (f); or
  - (ii) the Commissioner is satisfied that the land has ceased to be a qualifying parcel because of the occurrence of a circumstance of a kind specified in paragraph 22GO (2) (d) or (e);

the Commissioner shall reassess, in accordance with section 14 and on the basis that the parcel is not, and never has been, a qualifying parcel, the amount of the rates payable in respect of the parcel of land for the period during which the land was a qualifying parcel in respect of—

- (c) the period for which the previous rates assessment was prepared; or
- (d) if there has been more than 1 such assessment—the period equal to both or all of the periods for which such assessments were prepared.

(2) If—

- (a) the Commissioner has, under section 22GN, prepared an assessment of land tax (in this subsection called the “previous land tax assessment”) in respect of a parcel of land for a period; and
- (b) before the end of that period—
  - (i) the land ceases to be a qualifying parcel because of the occurrence of a circumstance of a kind specified in paragraph 22GO (2) (b), (c) or (f); or
  - (ii) the Commissioner is satisfied that the land has ceased to be a qualifying parcel because of the occurrence of a circumstance of a kind specified in paragraph 22GO (2) (d) or (e);

the Commissioner shall reassess, in accordance with section 22C and on the basis that the parcel is not, and never has been, a qualifying parcel, the amount of the land tax payable in respect of the parcel of land for the period during which the land was a qualifying parcel in respect of—

- (c) the period for which the previous land tax assessment was prepared; or
- (d) if there has been more than 1 such assessment—the period equal to both or all of the periods for which such assessments were prepared.

**22GS. Assessment under this Part in respect of a period  
replaces previous assessment in respect of that period**

(1) To the extent that—

- (a) an assessment of rates prepared under this Part in respect of a parcel of land (in this subsection called the “new rates assessment”); and
- (b) an assessment of rates previously prepared (whether under this Part or under Part III) in respect of the land (in this subsection called the “previous rates assessment”);

would, apart from this subsection, both apply for a particular period, the new rates assessment applies, instead of the previous rates assessment, for that period.

(2) To the extent that—

- (a) an assessment of land tax prepared under this Part in respect of a parcel of land (in this subsection called the “new land tax assessment”); and
- (b) an assessment of land tax previously prepared (whether under this Part or under Part IV) in respect of the land (in this subsection called the “previous land tax assessment”);

would, apart from this subsection, both apply for a particular period, the new land tax assessment applies, instead of the previous land tax assessment, for that period.

## **22GT. Refund or credit for certain excess payments**

(1) Where—

- (a) an assessment of rates prepared under this Part in respect of a parcel of land reduces the amount of rates payable for a particular period; and
- (b) an amount of rates has been paid for that period in respect of the land;

the Commissioner shall make a refund, or give a credit, to the owner of the parcel of land in respect of any amount by which the amount so paid exceeds the amount payable under that assessment for that period.

(2) Where—

- (a) an assessment of land tax prepared under this Part in respect of a parcel of land reduces the amount of land tax payable for a particular period; and
- (b) an amount of land tax has been paid for that period in respect of the parcel of land;

the Commissioner shall make a refund, or give a credit, to the owner of the parcel of land in respect of any amount by which the amount so paid exceeds the amount payable under that assessment for that period.



**22GU. Assessment of rates or of land tax**

(1) Subject to any express provision of this Part, section 14 applies to an assessment of rates prepared under this Part as though the assessment had been prepared under that section.

(2) Subject to any express provision of this Part, section 22C applies to an assessment of land tax prepared under this Part as though the assessment had been prepared under that section.

**22GV. Objections**

(1) An owner of a parcel of land who is dissatisfied with a determination under paragraphs 22GL (1) (c) and (d) of percentages in relation to the land may, unless paragraph 22GL (2) (a) applies in relation to the determination under paragraph 22GL (1) (c), give notice of objection in accordance with subsection (2).

(2) A notice by a person objecting to a determination shall—

- (a) be given in writing to the Commissioner within 60 days after the person received notice of the determination, or within such longer period as the Commissioner may allow; and
- (b) state the grounds of the objection.

(3) The Commissioner shall consider an objection given in accordance with subsection (2), and shall—

- (a) if satisfied that the percentages were correctly determined—confirm the determination; or
- (b) if not so satisfied—re-determine the percentages.

**22GW. Review of determination or decision**

Application may be made to the Administrative Appeals Tribunal for review of a decision by the Commissioner under subsection 22GV (3).

**22GX. Offence—false or misleading statement**

(1) A person shall not, in relation to a matter arising under this Part, wilfully make a false or misleading statement to the Commissioner or an authorised person.

Penalty:

- (a) in the case of a natural person—50 penalty units or imprisonment for 6 months, or both;

(b) in the case of a body corporate—250 penalty units.

(2) In this section—

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

“false or misleading statement” means a statement (whether made in writing, orally, by means of a data processing device or in any other way) that is, by reason of anything—

- (a) contained in the statement;
- (b) provided with or in relation to the statement; or
- (c) omitted from the statement;

false or misleading in a material particular.

## **PART V—MISCELLANEOUS**

### **22H. Interpretation**

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.

### **22HA. Delegation**

The Commissioner may, by signed instrument, delegate to a public employee a power or function conferred on the Commissioner by any other section of this Act.

### **23. Notice of transfer**

(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 *Land Titles Act 1925*—particulars of the relevant entry in the Register;
  - (e) the value of the consideration for 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—
- (a) if the offender is a natural person—5 penalty units; or
  - (b) if the offender is a body corporate—25 penalty units.

#### **24. Joint owners, lessees and licensee**

(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 or her interest in the land. If any of them pays to the Territory more than his or her proportionate part he or she 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.

**24A. Unit subdivisions**

(1) Where a parcel of land is subdivided by the registration of a units plan, the land comprising the parcel shall, except as provided in this section, notwithstanding the subdivision, be taken, for the purposes of this Act, to continue to comprise the 1 parcel of land.

(2) The rates, and land tax, if any, imposed in respect of a parcel of land subdivided by the registration of a units plan for the year or quarter, respectively, 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 determined in accordance with subsection (3A);
- (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.

(3A) Subsections 13 (2), (3) and (4) apply to impose rates on a unit that is part of a parcel of land subdivided into units and common property as if—

- (a) a reference to a parcel of land were a reference to such a unit; and
- (b) a reference to the average unimproved value in relation to that unit were a reference to the value determined in accordance with the following formula:

$$\frac{\text{UE}}{\text{TUE}} \times \text{AUV}$$

where—

**UE** is the unit entitlement of the particular unit;

**TUE** is the unit entitlement of all the units in the units plan;

**AUV** is the average unimproved value of the parcel of land.

**(4)** For the purposes of the application of this Act in relation to a parcel of land that has been subdivided 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 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) and sections 22F, 23, 24, 28 and 28A 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 1 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.

**26. Service of notices**

(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 16 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.

**28. Exemption from rates or land tax**

(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.

**28A. Refund or remission of rates or land tax**

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.

**28B. Interest on refund**

(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*.

**28C. Review of decision that land rateable**

(1) Where the Commissioner makes a decision that a parcel of land is not land referred to in paragraph 6 (1) (b) or (c), he or she shall, within 28 days of making the decision, give the owner of the parcel notice of the decision.

(2) Where the owner of a parcel of land has been given notice in accordance with subsection (1), he or she may, within 28 days of being so notified, apply in writing to the Commissioner for reconsideration of the decision on the grounds specified in the application.

(3) After considering an application under subsection (2), the Commissioner shall—

- (a) if satisfied that the parcel of land is land referred to in paragraph 6 (1) (b) or (c)—notify the owner accordingly; or
- (b) if not so satisfied—refuse the application.

**29. Objections to determinations**

(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 or she

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 redetermination.

### **30. Review of interest decision**

(1) Where the Commissioner makes a decision under subsection 28B (1)—

- (a) refusing to cause interest to be paid to the owner of a parcel of land; or
- (b) causing interest to be paid to the owner of a parcel of land for a lesser period of time than the period during which an amount was overpaid by way of rates or land tax;

he or she shall, within 28 days of making the decision, give the owner of the parcel notice of the decision.

(2) Where the owner of a parcel of land has been given notice in accordance with subsection (1), he or she may, within 28 days of being so notified, apply in writing to the Commissioner for reconsideration of the relevant decision on the grounds specified in the application.

(3) After considering an application in relation to a decision referred to in paragraph (1) (a), the Commissioner shall—

- (a) if satisfied that it is just and equitable that interest should be paid—cause interest to be paid to the owner; or
- (b) if not so satisfied—refuse the application.

(4) After considering an application in relation to a decision referred to in paragraph (1) (b), the Commissioner shall—

- (a) if satisfied that interest should have been paid under subsection 28B (1) in relation to the period applied for—cause interest to be paid to the owner in relation to that period; or



- (b) if not so satisfied—refuse the application.
- (5) Interest under paragraphs (3) (a) and (4) (a)—
  - (a) shall be calculated at the rate determined for the purposes of paragraph 28B (1) (a); and
  - (b) if paid pursuant to paragraph (3) (a)—may be calculated from the date on which the relevant overpayment was made or such later date as the Commissioner considers appropriate.

**31. Review of decisions**

Application may be made to the Administrative Appeals Tribunal for a review of a decision by the Commissioner—

- (a) under paragraph 28C (3) (b) refusing an application;
- (b) under paragraph 29 (2) (a) varying a determination;
- (c) under paragraph 29 (2) (b) confirming a determination;
- (d) under paragraph 30 (3) (a) paying interest for a lesser period than that applied for; or
- (e) under paragraph 30 (3) (b) or (4) (b) refusing an application.

**32. Notification of decisions**

Where a decision of the kind referred to in section 31 is made, the Commissioner shall give notice in writing of the decision to the applicant.

**32A. Contents of notice**

A notice under section 32 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*.

**33. Giving effect to Tribunal's decisions**

- (1) Within 60 days after a decision in relation to this Act by the Administrative Appeals Tribunal becomes final, the Commissioner shall take any action, including amending any relevant assessment, that is necessary to give effect to the decision.
- (2) If no appeal to a court from—
  - (a) a decision of the Administrative Appeals Tribunal in relation to this Act; or

- (b) the decision of the Supreme Court or the Federal Court in an appeal to the Court in relation to the Administrative Appeals Tribunal's decision;

is instituted within 30 days after the day on which the decision (or the later or latest of those decisions) is made, the decision of the Administrative Appeals Tribunal shall be taken, for the purposes of subsection (1), to have become final at the end of that period.

### **34. Effect of pending objection, review or appeal**

The fact that a consideration of an objection, or a review or appeal in relation to a decision, is pending does not in the meantime interfere with or affect the assessment or decision to which the objection, review or appeal relates, and rates, land tax, penalty tax and any interest payable in respect of those rates or that land tax or penalty tax may be recovered as if no consideration, review or appeal were pending.

### **34A. Reduction of amounts payable**

If, as a result of a decision under this Act by the Commissioner, the Administrative Appeals Tribunal or a court, an amount of rates, land tax or penalty tax is reduced, the amount by which it is reduced shall be taken never to have been payable.

### **35. Documentary evidence**

(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 redetermined 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.

#### **48. Regulations**

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.

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*Rates and Land Tax Act 1926*

**NOTES**

1. The *Rates and Land Tax Act 1926* 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.

2. The *Legislation (Republication) Act 1996* (No. 51, 1996) authorises the Parliamentary Counsel in preparing a law for republication, to make certain editorial and other formal amendments in accordance with current legislative drafting practice. Those amendments make no change in the law. Amendments made pursuant to that Act do not appear in the Table of Amendments but details may be obtained on request from the Parliamentary Counsel's Office.

Table 1

**Table of Ordinances**

Ordinance	Number and year	Date of notification in <i>Gazette</i>	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	—

*Rates and Land Tax Act 1926*

**NOTES—continued**

**Table of Ordinances—continued**

Ordinance	Number and year	Date of notification in <i>Gazette</i>	Date of commencement	Application, saving or transitional provisions
<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	—
<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 <i>Gazette</i> 1983, No. G17, p. 1201) Remainder: 24 June 1977	S. 9
	as amended by 44, 1977	16 Sept 1977	16 Sept 1977	—
<i>Rates (Amendment) Ordinance (No. 3) 1977</i>	44, 1977	16 Sept 1977	16 Sept 1977	S. 8
<i>Rates (Amendment) Ordinance 1979</i>	29, 1979	18 Sept 1979	18 Sept 1979	—
<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	—

*Rates and Land Tax Act 1926*

**NOTES—continued**

**Table of Ordinances—continued**

Ordinance	Number and year	Date of notification in <i>Gazette</i>	Date of commencement	Application, saving or transitional provisions
<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 <i>Gazette</i> 1989, No. S164)	—

**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

*Rates and Land Tax Act 1926*

**NOTES—continued**

**Table of Acts—continued**

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 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
<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 <i>Gazette</i> 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 <i>Gazette</i> 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 <i>Gazette</i> 1994, No. S250)	—
<i>Statute Law Revision (Penalties) Act 1994</i>	81, 1994	29 Nov 1994	Ss. 1 and 2: 29 Nov 1994 Remainder: 29 Nov 1994 (see <i>Gazette</i> 1994, No. S269, p. 2)	—
<i>Statutory Offices (Miscellaneous Provisions) Act 1994</i>	97, 1994	15 Dec 1994	Ss. 1 and 2: 15 Dec 1994 Remainder: 15 Dec 1994 (see <i>Gazette</i> 1994, No. S293)	Part III (ss. 4-9)
<i>Rates and Land Tax (Amendment) Act (No. 2) 1994</i>	101, 1994	22 Dec 1994	22 Dec 1994	—

*Rates and Land Tax Act 1926*

**NOTES—continued**

**Table of Acts—continued**

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 (No. 3) 1994</i>	105, 1994	22 Dec 1994	Ss. 1 and 2: 22 Dec 1994 Remainder: 16 Nov 1994	S. 5
<b>(Reprinted as at 28 February 1995)</b>				
<i>Rates and Land Tax (Amendment) Act 1995</i>	12, 1995	30 June 1995	30 June 1995	S. 20
<i>Land Titles (Consequential Amendments) Act 1995</i>	54, 1995	20 Dec 1995	20 June 1996 (see s. 2)	—
<i>Rates and Land Tax (Amendment) Act 1996</i>	29, 1996	1 July 1996	1 July 1996	—
<b>(Reprinted as at 30 November 1996)</b>				
<i>Rates and Land Tax (Amendment) Act 1997</i>	33, 1997	30 June 1997	Ss. 1-3: 30 June 1997 Remainder: 1 July 1997	—
<b>(Reprinted as at 31 January 1998)</b>				
<i>Rates and Land Tax (Amendment) Act 1998</i>	13, 1998	30 June 1998	Ss. 1-3: 30 June 1998 Remainder: 1 July 1998	—
<i>Statute Law Revision (Penalties) Act 1998</i>	54, 1998	27 Nov 1998	Ss. 1 and 2: 27 Nov 1998 Remainder: 9 Dec 1998 (see <i>Gazette</i> 1998, No. 49, p. 1078)	—
<i>Rates and Land Tax (Amendment) Act 1999</i>	3, 1999	1 Mar 1999	Ss. 1-3: 1 Mar 1999 Remainder: 1 Jan 1999	—
<i>Taxation Administration (Consequential and Transitional Provisions) Act 1999</i>	5, 1999	1 Mar 1999	1 Mar 1999	—

**Table of Amendments**

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



*Rates and Land Tax Act 1926*

**NOTES**—continued

**Table of Amendments**—continued

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

Provision	How affected
S. 3 .....	am. No. 21, 1959 rep. Act No. 1, 1993

*Rates and Land Tax Act 1926*

**NOTES—continued**

**Table of Amendments—continued**

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

Provision	How affected
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; Nos. 38 and 101, 1994; No. 12, 1995; No. 33, 1997; No. 5, 1999
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; Act No. 101, 1994
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; Act No. 101, 1994
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 ad. Act No. 33, 1997
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; No. 101, 1994
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. 11A .....	ad. Act No. 12, 1995 am. No. 29, 1996; No. 33, 1997

*Rates and Land Tax Act 1926*

**NOTES—continued**

**Table of Amendments—continued**

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

Provision	How affected
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 rep. No. 89, 1986
Heading to Part III .....	ad. No. 89, 1986
Heading to Div. 1 of Part III	ad. No. 89, 1986
S. 12A .....	ad. Act No. 3, 1999
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; No. 12, 1995; No. 29, 1996 rs. No. 33, 1997 am. No. 13, 1998
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; No. 12, 1995
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; No. 101, 1994; No. 12, 1995
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 rep. Act No. 12, 1995
Heading to Div. 2 of Part III	ad. No. 89, 1986
S. 17 .....	am. No. 5, 1931; Act No. 3, 1990; No. 101, 1994
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; No. 101, 1994

*Rates and Land Tax Act 1926*

**NOTES—continued**

**Table of Amendments—continued**

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

Provision	How affected
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; No. 101, 1994
S. 21 .....	am. No. 5, 1929; Act No. 101, 1994
S. 21A .....	ad. Act No. 27, 1991
	am. No. 55, 1991
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; Nos. 101 and 105, 1994
S. 22AAA .....	ad. Act No. 24, 1990
	am. No. 81, 1994
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
	rs. No. 12, 1995
	am. No. 3, 1999
S. 22AAC .....	ad. Act No. 3, 1999
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; No. 12, 1995; No. 33, 1997; No. 3, 1999
S. 22B .....	ad. No. 89, 1986
	am. No. 38, 1989; Act No. 55, 1991; Nos. 31 and 55, 1992; Nos. 97 and 101, 1994; No. 12, 1995
S. 22BA .....	ad. Act No. 55, 1991
	am. No. 55, 1992; No. 12, 1995
S. 22BB .....	ad. Act No. 55, 1991
S. 22BC .....	ad. Act No. 55, 1991
	rs. No. 3, 1999
S. 22BD .....	ad. Act No. 55, 1991
S. 22C .....	ad. No. 89, 1986
	am. Act No. 3, 1990; No. 12, 1995
S. 22D .....	ad. No. 89, 1986
	am. Act No. 101, 1994
S. 22DA .....	ad. Act No. 55, 1992
	rs. No. 12, 1995
S. 22E .....	ad. No. 89, 1986
	am. No. 63, 1988; No. 38, 1989; Act No. 10, 1989; No. 55, 1992; No. 101, 1994; No. 12, 1995
S. 22EA .....	ad. No. 63, 1988
	am. Act No. 3, 1990; No. 12, 1995
Ss. 22EB, 22EC .....	ad. Act No. 55, 1991

*Rates and Land Tax Act 1926*

**NOTES—continued**

**Table of Amendments—continued**

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

Provision	How affected
Div. 1A of Part IV (ss. 22ED-22EG, 22EGA, 22EH)	ad. Act No. 3, 1999
Ss. 22ED-22EG, 22EGA, 22EH	ad. Act No. 3, 1999
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
S. 22GA .....	ad. Act No. 55, 1991
Ss. 22GB, 22GC .....	ad. Act No. 55, 1991 am. No. 81, 1994; No. 3, 1999
S. 22GD .....	ad. Act No. 55, 1991 am. No. 81, 1994
Ss. 22GDA, 22GDB .....	ad. Act No. 3, 1999
Div. 4 of Part IV (ss. 22GE-22GI)	ad. Act No. 55, 1991
S. 22GE .....	ad. Act No. 55, 1991 am. No. 55, 1992; No. 12, 1995; No. 3, 1999
S. 22GF .....	ad. Act No. 55, 1991 am. No. 101, 1994
S. 22GH .....	ad. Act No. 55, 1991 am. Nos. 60 and 101, 1994
S. 22GI .....	ad. Act No. 55, 1991
Part IVA (ss. 22GJ-22GX)	ad. Act No. 3, 1999
Ss. 22GJ-22GX .....	ad. Act No. 3, 1999
S. 22G .....	ad. No. 89, 1986 am. Act No. 10, 1989 (as am. by No. 24, 1990); No. 24, 1990; No. 55, 1991; No. 101, 1994
Heading to Part V .....	am. No. 89, 1986
S. 22H .....	ad. No. 63, 1988
S. 22HA .....	ad. Act No. 3, 1999
S. 23 .....	am. No. 5, 1931; No. 89, 1986; Act No. 3, 1990 rs. No. 24, 1990 am. No. 90, 1993; No. 101, 1994; No. 54, 1995; No. 54, 1998
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; No. 101, 1994
S. 24A .....	ad. No. 89, 1986 am. No. 63, 1988; Act No. 10, 1989; No. 24, 1990; No. 101, 1994; No. 12, 1995; No. 33, 1997

*Rates and Land Tax Act 1926*

**NOTES—continued**

**Table of Amendments—continued**

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

Provision	How affected
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; Act No. 101, 1994
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. 28C .....	ad. Act No. 101, 1994
S. 29 .....	am. No. 5, 1931 rs. No. 5, 1967 am. No. 9, 1983; No. 38, 1989; Act No. 3, 1990; Nos. 60 and 101, 1994
S. 30 .....	rs. No. 5, 1929 am. No. 17, 1927 rs. No. 5, 1967; No. 12, 1975 rep. No. 21, 1977 ad. Act No. 101, 1994
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 rep. No. 101, 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 ad. Act No. 101, 1994
S. 32 .....	am. No. 5, 1929 rs. No. 5, 1967 am. No. 29, 1974; No. 12, 1975 rep. No. 21, 1977 ad. Act No. 101, 1994
S. 32A .....	ad. Act No. 101, 1994
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) rs. No. 5, 1967 am. No. 21, 1977; No. 89, 1986; No. 63, 1988; Act No. 10, 1989

*Rates and Land Tax Act 1926*

**NOTES—continued**

**Table of Amendments—continued**

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

Provision	How affected
	rs. No. 101, 1994
S. 34 .....	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
	rs. No. 101, 1994
S. 34A .....	ad. Act No. 101, 1994
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

*Rates and Land Tax Act 1926*

**NOTES**—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

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