



Australian Capital Territory

Rates and Land Tax Act 1926 No 6

Republication No 8

Republication date: 11 October 2001

Last amendment made by Act 2001 No 54

Amendments incorporated to 5 October 2001

Authorised by the ACT Parliamentary Counsel

About this republication

The republished law

This is a republication of the *Rates and Land Tax Act 1926* as in force on 11 October 2001. It includes any amendment, repeal or expiry affecting the republished law to 5 October 2001 and any amendment made under the *Legislation Act 2001*, part 11.3 (Editorial changes).

The legislation history and amendment history of the republished law are set out in endnotes 3 and 4.

Kinds of republications

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

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

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

Editorial changes

The *Legislation Act 2001*, part 11.3 authorises the Parliamentary Counsel to make editorial amendments and other changes of a formal nature when preparing a law for republication. Editorial changes do not change the effect of the law, but have effect as if they had been made by an Act commencing on the republication date (see *Legislation Act 2001*, s 115 and s 117). The changes are made if the Parliamentary Counsel considers they are desirable to bring the law into line, or more closely into line, with current legislative drafting practice.

This republication includes amendments made under part 11.3 (see endnote 1).

Uncommenced provisions and amendments

If a provision of the republished law has not commenced or is affected by an uncommenced amendment, the symbol **U** appears immediately before the provision heading. The text of the uncommenced provision or amendment appears only in the last endnote.

Modifications

If a provision of the republished law is affected by a current modification, the symbol **M** appears immediately before the provision heading. The text of the modifying provision appears in the endnotes. For the legal status of modifications, see *Legislation Act 2001*, section 95.

Penalties

The value of a penalty unit for an offence against this republished law at the republication date—

- (a) if the person charged is an individual—\$100; or
- (b) if the person charged is a corporation—\$500.

Amendments incorporated to
5 October 2001



Australian Capital Territory

Rates and Land Tax Act 1926

Contents

	Page
Part 1	
Preliminary	
1 Short title	2
4 Interpretation	2
Part 2	
Unimproved value	
5 Unimproved value	4
5A Unimproved value of land developed by private sector	5
6 Rateable lands	6
7 Initial valuation	6
8 Automatic revaluations	7
9 Determinations for 1995 and 1996	7

Contents

		Page
10	Revaluation following error or changed circumstances	7
11	Application of determination or redetermination to rates	8
11A	Unimproved values—1995 and 1996	9
12	Recording and notification of unimproved value	10
 Part 3 Rates		
Division 3.1 Imposition and payment		
12A	Part subject to pt 4A	11
13	Imposition	11
14	Assessment of rates	12
15	Payment of rates	12
15A	Land not previously valued	15
Division 3.2 Enforcement		
17	Notice of rates in arrears	16
18	Unoccupied land—letting for nonpayment of rates	17
19	Sale of land for nonpayment of rates	18
20	Owner of land entitled to surplus on giving up title	20
21	Properties in a declaration may be included in single application	20
21A	Charge of rates and land tax on rateable land	20
22	Recovery of rates	21
22AAA	Payment by ratepayer's debtor	23
22AA	Remission of penalty	24
 Part 4 Land tax		
Division 4.1 Imposition and payment		
22AB	Interpretation	25
22AAC	Part subject to pt 4A	26
22A	Imposition	26
22B	Exempt land	27
22BA	Application for exemption—compassionate cases	29
22BB	Commissioner must be told if residential land is rented	30
22BC	Power to obtain further information	30
22BD	Selfincrimination	32
22C	Assessment	33

	Page
22D Special provision for period to 30 June 1987	33
22DA Multiple dwellings	34
22E Payment of land tax	35
22EA Land not previously valued	36
22EB Penalty tax	37
22EC Refund or remission of penalty tax	38
Division 4.1A Power to enter business premises	
22ED Definitions for div 4.1A	38
22EE Authorised officers	38
22EF Identity cards	39
22EG Power of entry	39
22EGA Restriction on power of entry to partly residential premises	40
22EH Protection where authorised officer acts reasonably and in good faith	41
Division 4.2 Enforcement	
22F Notice of land tax arrears	42
22G Remedies for nonpayment of land tax	42
Division 4.3 Offences	
22GA Definitions for div 4.3	43
22GB Failure to provide information	43
22GC False or misleading statements	44
22GD Avoiding land tax	44
22GDA Offences in relation to authorised officers	44
22GDB Offences in relation to identity cards	45
Division 4.4 Objections and review	
22GE Objections	45
22GF Review of decisions	47
22GH Notification of decision	47
22GI Effect of pending objection or review	48
Part 4A Certain parcels of land intended to be subdivided under the Unit Titles Act	
22GJ Definitions for pt 4A	49

Contents

	Page
22GK Application by owner of eligible parcel of land	49
22GL Determination of percentages of non-residential and residential components of intended development	51
22GM Imposition and assessment of rates—certain parcels of land in city area	54
22GN Imposition and assessment of land tax	56
22GO When this part commences, and ceases, to apply to a parcel of land	58
22GP Transfer of lease	60
22GQ Reassessment—completion of development	61
22GR Reassessment—noncompletion of the development	62
22GS Assessment under pt 4A in respect of a period replaces previous assessment in respect of that period	64
22GT Refund or credit for certain excess payments	65
22GU Assessment of rates or of land tax	65
22GV Objections	66
22GW Review of determination or decision	66
22GX Offence—false or misleading statement	67
Part 5	
Miscellaneous	
22H Interpretation	68
22HA Delegation	68
23 Notice of transfer	68
24 Joint owners, lessees and licensee	69
24A Unit subdivisions	70
26 Service of notices	72
28 Exemption from rates or land tax	73
28A Refund or remission of rates or land tax	73
28B Interest on refund	74
28C Review of decision that land rateable	74
29 Objections to determinations	75
30 Review of interest decision	76
31 Review of decisions	77
32 Notification of decisions	77
32A Contents of notice	77

Contents

	Page
33 Giving effect to tribunal's decisions	77
34 Effect of pending objection, review or appeal	78
34A Reduction of amounts payable	78
35 Documentary evidence	78
36 Determination of fees	80
37 Refund of certain fees	80
38 Approved forms	80
39 Regulation-making power	81

Endnotes

1 About the endnotes	82
2 Abbreviation key	82
3 Legislation history	83
4 Amendment history	87
5 Earlier republications	96

Amendments incorporated to
5 October 2001



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 1 Preliminary

1 Short title

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

4 Interpretation

(1) In this Act:

Note A definition applies except so far as the contrary intention appears (see *Legislation Act 2001*, s 155)

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; or
- (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.

city area—see the *City Area Leases Act 1936* as in force on 1 April 1992.

commissioner—see 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; or
- (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, 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 2 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; and
 - (aa) that the circumstances that existed on the prescribed date also existed on the relevant date; and
 - (b) that, on the relevant date, the lease had an unexpired term of 99 years; and
 - (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 the *City Area Leases Act 1936*, section 28A or 28B.
- (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) In 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 subsection (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; or
- (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 section 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 section 5 (1) (a) was made by a lessee referred to in section 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; and
 - (b) sites of cemeteries, public hospitals, benevolent institutions, and buildings used exclusively for public charitable purposes; and
 - (c) sites of churches and other buildings used exclusively for public worship, and free public libraries; and
 - (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* 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.

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 section 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; or
 - (b) where section 10 (1) (b) applies in consequence of a final order under the *City Area Leases Act 1936*, section 11A—on the date of the final order; or
 - (c) where section 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; and
 - (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; and
 - (c) the fixing of the valuation under paragraph (b) shall be taken to be a valuation referred to in section 8 (1A); and
 - (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 redetermination 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 3 Rates

Division 3.1 Imposition and payment

12A Part subject to pt 4A

This part has effect subject to part 4A.

13 Imposition

- (1) This section is subject to the operation of section 24A.
- (2) Rates of \$300 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:

$$\$300 + ((AUV - \$19\,000) \times P)$$

where:

AUV means the average unimproved value of the parcel of land.

P means—

- (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;
0.7820%; or
 - (b) in any other case—1.3356%.
- (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:

$$(AUV - \$19\,000) \times P$$

where:

AUV means the average unimproved value of the parcel of land.

P means 0.3910%.

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; or

Note The Minister determines the discount rate under s (11).

- (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; or

- (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 subsection (5) (a) or (5A) (a) contains a fraction of a cent—

- (a) a fraction of a cent that does not exceed $\frac{1}{2}$ a cent shall be disregarded; and

- (b) a fraction of a cent that exceeds $\frac{1}{2}$ 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, subsection (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 subsection (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) The Minister may, in writing, determine the discount rate for subsection (5) (a).

- (12) A determination under subsection (11) is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the *Legislation Act 2001*.

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 3.2 Enforcement

17 Notice of rates in arrears

- (1) If rates payable in relation to a parcel of rateable land have been in arrears for at least 1 year, the commissioner may give notice, by

letter addressed to the owner of the parcel at the owner's last-known home address, that the rates are in arrears.

- (2) At any time after giving the notice, the commissioner may declare, in writing, that the rates for the parcel are in arrears.
- (3) A declaration is a notifiable instrument.

Note A notifiable instrument must be notified under the *Legislation Act 2001*.

18 Unoccupied land—letting for nonpayment of rates

- (1) If rates payable in relation to a parcel of rateable land that is unoccupied, and any interest payable in relation to the rates, are not paid within 30 days after a declaration is made in relation to the rates under section 17, the commissioner may—
 - (a) take possession of the land; and
 - (b) hold the land against anyone; and
 - (c) lease the land for not longer than 7 years.
- (2) The commissioner, after so taking possession of the land, shall cause accounts to be kept—
 - (a) of the rents and other moneys received by the Territory in respect of the land, and the expenses of and incidental to the letting and collection of the rents and moneys in respect of the land; and
 - (b) of the rates, any interest payable in respect of those rates and any other sums due to the Territory in respect of the land.
- (3) The rents and moneys so received shall be applied in defraying the expenses necessarily incurred by the commissioner in executing the lease, in collecting the rents and moneys, and in paying the rates, any interest payable in respect of those rates and any other expenses due in respect of the land.

- (3A) 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 nonpayment of rates

- (1) This section applies to a parcel of land held by the owner under a lease from the Commonwealth for a term of years, if rates payable in relation to the parcel are in arrears, or any interest payable in relation to the rates is in arrears, for at least 1 year after notification of a declaration made under section 17 (Notice of rates in arrears) in relation to the rates.
- (2) The commissioner may apply to a court of competent jurisdiction for an order for the sale of all or part of the parcel if the parcel is

occupied or, if the parcel is unoccupied, instead of taking action under section 18.

- (3) On hearing the application, the court, if satisfied by affidavit or otherwise that rates mentioned in the declaration in relation to the parcel are payable, or any interest payable in relation to the rates is payable, and was in arrears for at least 1 year when the declaration was made, and that everything required by section 17 to be done has been done, must—
- (a) order the sale by public auction of the parcel, or as much of the parcel as will be sufficient to pay—
 - (i) the rates in arrears (including the rates in arrears when the declaration was made as well as any rates that are in arrears at the time of the hearing of the application) and any interest payable in relation to the rates; and
 - (ii) costs and expenses in relation to the declaration, the application and the sale; and
 - (b) order that the proceeds be paid into court; and
 - (c) order that the title to the parcel be transferred to the purchaser free from mortgages and encumbrances.
- (4) 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.
- (5) 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 in a declaration may be included in single application

- (1) This section applies to a declaration under section 17 (Notice of rates in arrears) if the declaration relates to parcels of land that belong to different owners or to parcels mentioned in notices given at different times.
- (2) The commissioner may make a single application under section 19 (Sale of land for nonpayment of rates) in relation to the parcels and, if the commissioner makes a single application, the court may make the orders about apportionment of rates, interest, costs and expenses in relation to the parcels, or part of them, that the court considers 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) If an amount of rates is taken, under subsection (2), to have become due, the person liable to pay the amount is liable to pay to the Territory, in addition to the amount, interest calculated in accordance with subsection (4) at the rate determined, in writing, by the Minister.
- (4) The interest payable shall be calculated—
- (a) on the aggregate of—
 - (i) the unpaid amount of rates due under subsection (2); and
 - (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 $\frac{1}{2}$ a cent shall be disregarded; and
 - (b) a fraction of a cent that exceeds $\frac{1}{2}$ a cent shall be regarded as 1 cent.

- (6) A determination under subsection (3) is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the *Legislation Act 2001*.

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 commits an offence.
Maximum penalty: 50 penalty units.
- (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 section 22 (3); and
 - (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 4 Land tax

Division 4.1 Imposition and payment

22AB 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; or
- (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; or
 - (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 firstmentioned quarter after the prescribed date in that quarter; and
 - (ii) ends in the succeeding quarter.

22AAC Part subject to pt 4A

This part has effect subject to part 4A.

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.
- (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:

column 1 item	column 2 average unimproved value of parcel	column 3 applicable rate
1	so much as does not exceed \$100,000	1.0%
2	so much as exceeds \$100,000 but does not exceed \$200,000	1.25%
3	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) Subsection (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; or
- (b) the maintenance of animals or poultry for the purpose of selling them or their bodily produce, including natural increase; or
- (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* (Cwlth); 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; and
- (b) each of which is, or is to be, occupied or used under a sublease, licence or other arrangement (other than a lease); and
- (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 the definition of *nursing home*, paragraph (b) (i); 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) Section 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; and
 - (b) the application sets out the grounds on which it is made; and
 - (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 subsection (2) (a) relating to the parcel is in force.
- (2) After considering the application, the commissioner shall—
 - (a) if satisfied that section 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 subsection (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 Commissioner must be told if residential land is rented

- (1) A person who becomes the owner of a parcel of land that is leased for residential purposes, and becomes or continues to be rented by a tenant on the change of ownership, must tell the commissioner in writing within 30 days—
 - (a) that the parcel became or continued to be rented; and
 - (b) the date when the parcel became rented.
- (2) The owner of a parcel of land that is leased for residential purposes, and is exempt from land tax under section 22B (1) (a), must tell the commissioner in writing within 30 days if the parcel becomes rented by a tenant.

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; or

- (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 subsection (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 subsection (1) (a) or (b) within the period specified in the notice for compliance or within such longer period as the commissioner may allow.

Maximum penalty: 50 penalty units, imprisonment for 6 months or both.
- (6) It is a defence to a prosecution for an offence against subsection (5) for failure to comply with a notice given to a person under subsection (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 subsection (1) (c).

Maximum penalty: 50 penalty units, 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.

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

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

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

22BD Selfincrimination

- (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 5 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 5 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; and
 - (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; and
- (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; and
- (d) the total amount of land tax payable in respect of that period of 6 months shall be $\frac{1}{2}$ of the amount that would, but for this paragraph, otherwise be payable; and
- (e) section 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 section 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 section 22A, the average unimproved value of the parcel of land is the amount calculated by the commissioner in accordance with the following formula:

$$AUV \times \frac{FA}{TFA}$$

where:

AUV means the average unimproved value of the parcel of land.

FA means the floor area of the rented dwelling.

TFA means the total floor area of all dwellings on the parcel of land.

(1A) For subsection (1) (b), the commissioner may ask the owner to give the commissioner information about any dwelling on the parcel of land.

(2) In this section:

dwelling does not include—

- (a) a garage, carport, garden shed, verandah, pergola or patio, or any other structure not used for habitable purposes; or
- (b) 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; or

- (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; or
 - (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 $\frac{1}{2}$ a cent shall be disregarded; and
 - (b) a fraction of a cent that exceeds $\frac{1}{2}$ 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 section 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 4.1A Power to enter business premises

22ED Definitions for div 4.1A

In this division:

authorised officer means a person who, under section 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 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.

Note If a form is approved under s 38 (Approved forms) for an identity card, the form must be used.

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 4A—

Part 4
Division 4.1A

Land tax
Power to enter business premises

Section 22EGA
premises

Restriction on power of entry to partly residential

-
- (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; and
 - (b) inspect the premises, including any building, structure, container or vehicle located on the premises; and
 - (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 subsection (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; or
 - (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 4.2 Enforcement

22F Notice of land tax arrears

- (1) If land tax payable in relation to a parcel of land has been in arrears for at least 1 year, the commissioner may give notice, by letter addressed to the owner of the parcel at the owner's last-known home address, that the land tax is in arrears.
- (2) At any time after giving the notice, the commissioner may declare, in writing, that the land tax for the parcel to which the notice relates is in arrears.
- (3) A declaration is a notifiable instrument.

Note A notifiable instrument must be notified under the *Legislation Act 2001*.

22G Remedies for nonpayment 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 land', '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 4.3 Offences

22GA Definitions for div 4.3

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 section 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; or
 - (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 commits an offence.

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

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;

commits an offence.

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

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;

commits an offence.

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

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.

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

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

Maximum penalty: 50 penalty units.

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

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

- (4) In this section:

authorised officer has the same meaning as in section 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.

Maximum penalty: 1 penalty unit.

- (2) In this section:

identity card—see division 4.1A.

Division 4.4 Objections and review

22GE Objections

- (1) An owner of a parcel of land who is dissatisfied with—
- (a) a decision of the commissioner under section 22BA (2) (b) that the parcel is not exempt from land tax; or

- (b) a decision of the commissioner revoking an instrument referred to in section 22BA (2) (a); or
- (ba) a decision of the commissioner under section 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.

Note A fee may be determined under s 36 (Determination of fees) for this section.

(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 subsection (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; or
- (aa) (in the case of a decision referred to in subsection (1) (ba)) if satisfied that the determination of the fair and reasonable proportion of the unimproved value was incorrect—redetermine that proportion; or

- (b) (in the case of a decision referred to in subsection (1) (c)) if satisfied that any penalty tax has been incorrectly assessed—reassess the amount of penalty tax (if any) payable and refund to the owner any excess paid; or
 - (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 section 22GE (3) (aa); or
- (b) reassessing the amount of penalty tax (if any) payable under section 22GE (3) (b); or
- (c) dismissing an objection under section 22GE (3) (c).

22GH Notification of decision

A notice given under section 22GE (4) shall be in accordance with the requirements of the code of practice in force under the *Administrative Appeals Tribunal Act 1989*, section 25B (1).

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 4A

Certain parcels of land intended to be subdivided under the Unit Titles Act

22GJ Definitions for pt 4A

In this part:

determination includes—

- (a) a redetermination; and
- (b) a determination as affirmed, varied, or made in substitution for a previous determination, by the administrative appeals tribunal.

determine includes redetermine.

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 2001*.

variation, in relation to a lease, includes—

- (a) amendment; and
- (b) surrender and regrant.

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
- (b) sufficiently identify the parcel of land; and
- (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; and
- (d) be accompanied by—
 - (i) any draft or approved plans relating to the intended development; and
 - (ii) 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.

Note 1 A fee may be determined under s 36 (Determination of fees) for this section.

Note 2 If a form is approved under s 38 (Approved forms) for an application, the form must be used.

- (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 noncompliance.

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 section 22GK (2) in relation to an eligible parcel of land; and
 - (b) if applicable, any information or documents required by notice under section 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 section 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 section 22GO (2) (f) or (3) is given in relation to the parcel of land.
- (6) A person who, without reasonable excuse, contravenes subsection (4) (c) commits an offence.
- Maximum penalty: 50 penalty units.
- (7) A person who, without reasonable excuse, contravenes subsection (4) (d) commits an offence.
- Maximum penalty: 50 penalty units, imprisonment for 6 months or both.
- (8) The commissioner may redetermine, under subsection (1) (c) and (d), the percentages referred to in those paragraphs respectively if such redetermination 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 redetermination 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:
- $$\$300 + [(UV - \$19\,000) \times (\{NRP \times 1.3356\% \} + \{RP \times 0.7820\% \})]$$
- where:
- NRP*** means 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*** means the percentage, as so specified, of the intended development that is to be used for residential purposes.
- UV*** means the unimproved value of the parcel of land (as determined under part 2).’.
- (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 4A 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 section 22GO (2), part 4A 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 4A applies to the relevant parcel of land—
 - (i) that year; or
 - (ii) if, under section 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 4.
- (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 section 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 means 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 means the unimproved value of the parcel of land (as determined under part 2).’.

- (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 4A 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 4A applies to the relevant parcel of land—
 - (i) that quarter; or
 - (ii) if, under section 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 the Unit Titles Act, part 3, within the period of 30 days commencing on the day on which a certificate of occupancy is issued under the *Building Act 1972*, section 53 in respect of the relevant development, or within such longer period as the commissioner may allow, for the subdivision of the land under the Unit Titles Act—the first day after the end of the firstmentioned 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 firstmentioned 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 section 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 subsection (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) commits an offence.

Maximum penalty: 50 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 (the *transferor*) of the lease of the land transfers the lease to another person (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; and
 - (b) states the name and address of the transferee; and
 - (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) commits an offence.

Maximum penalty: 50 penalty units.

- (4) The commissioner may, by notice in writing to any of the following persons:
 - (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) commits an offence.

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

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

22GQ Reassessment—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; and
 - (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 section 22GL (1) (c) and (d) respectively and used in making that assessment of rates;

the commissioner shall—

- (d) redetermine those percentages under section 22GL (1) (c) and (d) respectively; and
- (e) reassess, consistently with the redetermination 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; and
- (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 section 22GL (1) (c) and (d) respectively and used in making that assessment of land tax;

the commissioner shall—

- (d) redetermine those percentages under section 22GL (1) (c) and (d) respectively; and
- (e) reassess, consistently with the redetermination 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 Reassessment—noncompletion of the development

(1) If—

- (a) the commissioner has, under section 22GM, prepared an assessment of rates (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 section 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 section 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 (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 section 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 section 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 pt 4A 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 (the *new rates assessment*); and
 - (b) an assessment of rates previously prepared (whether under this part or under part 3) in respect of the land (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 (the *new land tax assessment*); and
 - (b) an assessment of land tax previously prepared (whether under this part or under part 4) in respect of the land (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 section 22GL (1) (c) and (d) of percentages in relation to the land may, unless section 22GL (2) (a) applies in relation to the determination under section 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.
- Note* A fee may be determined under s 36 (Determination of fees) for this section.
- (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—redetermine 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 section 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.

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

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

false or misleading in a material particular.

Part 5 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 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.

Note If a form is approved under s 38 (Approved forms) for the notice, the form must be used.

- (3) A person who contravenes subsection (1) without reasonable excuse commits an offence.

Maximum penalty: 5 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.
- (1A) 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; and

- (d) the amount of unpaid costs and expenses payable in respect of rates or land tax (including penalty tax), or both, under section 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 owners corporation, the amount payable by each member being an amount determined in accordance with subsection (3A); and
 - (b) no rates in respect of the parcel are payable by the owners corporation; and
 - (c) the land tax (if any) imposed under this Act in respect of the parcel of land is payable by the members of the owners 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 owners corporation.

(3A) Section 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:

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

where:

UE means the unit entitlement of the particular unit.

TUE means the unit entitlement of all the units in the units plan.

AUV means 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, 10, 11 (1) and (3), 15A (1) and (2), 12 and 22A to a parcel of land shall be read as a reference to the parcel; and
- (b) a reference in sections 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), 22EA, 22F, 28 (2) and section 28A to a parcel of land shall be read as a reference to a unit; and

- (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; and
 - (d) a reference in sections 10 and 12, 15A (3), 29 and 33 to the owner shall be read as a reference to the owners corporation; and
 - (e) a reference in sections 14 (1), 15 (1), (2), (3), (4A), (9) and (10), 15A (4) and (6), 17, 19 (1) and (4), 20, 22, 22C (1), 22D (2), 22E (1), (2), (3) and (9), 22EA (2) and (4), 22F, 23, 24, 28 and 28A to the owner shall be read as a reference to the relevant member of the owners corporation; and
 - (f) a reference in any other section or subsection to the owner shall be read as a reference to the owners corporation or the relevant member of corporation, as the case requires; and
 - (g) section 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 subsection (3) (a) and (c)—
- (a) a fraction of a cent that does not exceed $\frac{1}{2}$ a cent shall be disregarded; and
 - (b) a fraction of a cent that exceeds $\frac{1}{2}$ a cent shall be regarded as 1 cent.
- (6) Expressions used in this section have the same meanings as in the *Unit Titles Act 2001*.

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; or

- (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, in writing, 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, in writing, 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.
- (3) A exemption under this section is a notifiable instrument.

Note A notifiable instrument must be notified under the *Legislation Act 2001*.

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, in writing, by the Minister; 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 determination under subsection (1) (a) is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the *Legislation Act 2001*.

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 section 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.
- Note* A fee may be determined under s 36 (Determination of fees) for this section.
- (3) After considering an application under subsection (2), the commissioner shall—

- (a) if satisfied that the parcel of land is land referred to in section 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.

Note A fee may be determined under s 36 (Determination of fees) for this section.

- (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 the *Administrative Appeals Tribunal Act 1989*, section 25B (1).
- (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 section 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.

Note A fee may be determined under s 36 (Determination of fees) for this section.

- (3) After considering an application in relation to a decision referred to in subsection (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 subsection (1) (b), the commissioner shall—
- (a) if satisfied that interest should have been paid under section 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 subsections (3) (a) and (4) (a)—

- (a) shall be calculated at the rate determined for the purposes of section 28B (1) (a); and
- (b) if paid pursuant to subsection (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 section 28C (3) (b) refusing an application; or
- (b) under section 29 (2) (a) varying a determination; or
- (c) under section 29 (2) (b) confirming a determination; or
- (d) under section 30 (3) (a) paying interest for a lesser period than that applied for; or
- (e) under section 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 the *Administrative Appeals Tribunal Act 1989*, section 25B (1).

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 any court on an appeal in relation to the tribunal's decision (including an appeal in relation to a decision on appeal);

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; or

- (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; or
 - (b) under section 14, 15A or 34 that the commissioner has assessed or reassessed, as set out in the notice, the amount of rates payable under that section; or
 - (c) under section 22C, 22EA or 34 that the commissioner has assessed or reassessed, 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.

36 Determination of fees

- (1) The Minister may, in writing, determine fees for this Act.

Note The *Legislation Act 2001* contains provisions about the making of determinations and regulations relating to fees (see pt 6.3).

- (2) A determination is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the *Legislation Act 2001*.

37 Refund of certain fees

- (1) This section applies to a fee required to be paid under section 22GE, 22GV, 28C, 29 or 30.

- (2) The commissioner shall refund a fee to which this section applies if—

- (a) the commissioner allows the objection in whole or in part; or
- (b) where the owner of a parcel of land is entitled to appeal to the administrative appeals tribunal or to a court—the owner so appeals and—
 - (i) the tribunal or a court hearing an appeal on the matter upholds the objection in whole or in part; and
 - (ii) the period in which any further appeal can be made has ended; and
 - (iii) neither the owner nor the commissioner has appealed against the decision in relation to a part of the objection that was upheld.

- (3) In this section:

objection includes an application for the review of any decision.

38 Approved forms

- (1) The commissioner may, in writing, approve forms for this Act.

- (2) If the commissioner approves a form for a particular purpose, the approved form must be used for that purpose.
- (3) An approved form is a notifiable instrument.

Note A notifiable instrument must be notified under the *Legislation Act 2001*.

39 Regulation-making power

The Executive may make regulations for this Act.

Note Regulations must be notified, and presented to the Legislative Assembly, under the *Legislation Act 2001*.

Endnotes

1 About the endnotes

Endnotes

1 About the endnotes

Amending and modifying laws are annotated in the legislation history and the amendment history. Current modifications are not included in the republished law but are set out in the endnotes.

Not all editorial amendments made under the *Legislation Act 2001*, part 11.3 are annotated in the amendment history. Full details of any amendments can be obtained from the Parliamentary Counsel's Office.

Uncommenced amending laws are listed in the legislation history and the amendment history. These details are underlined. Uncommenced provisions and amendments are not included in the republished law but are set out in the last endnotes.

If all the provisions of the law have been renumbered, a table of renumbered provisions gives details of previous and current numbering.

The endnotes also include a table of earlier republications.

If the republished law includes penalties, current information about penalty unit values appears on the republication inside front cover.

2 Abbreviation key

am = amended	ord = ordinance
amdt = amendment	orig = original
ch = chapter	p = page
cl = clause	par = paragraph
def = definition	pres = present
dict = dictionary	prev = previous
disallowed = disallowed by the Legislative Assembly	(prev...) = previously
div = division	prov = provision
exp = expires/expired	pt = part
Gaz = Gazette	r = rule/subrule
hdg = heading	reg = regulation/subregulation
ins = inserted/added	renum = renumbered
LA = Legislation Act 2001	reloc = relocated
LR = legislation register	R[X] = Republication No
LRA = Legislation (Republication) Act 1996	s = section/subsection
mod = modified / modification	sch = schedule
No = number	sdiv = subdivision
o = order	sub = substituted
om = omitted/repealed	SL = Subordinate Law
	<u>underlining</u> = whole or part not commenced

3 Legislation history

The *Rates and Land Tax Act 1926* was originally the *Rates Ordinance 1926*. It was renamed by the *Rates and Land Tax Ordinance 1986* (see s 1) and became an ACT Act on self-government (11 May 1989).

Legislation before self-government

Legislation	Year and number	Gazette notification	Commencement
Rates and Land Tax Act 1926	1926 No 6	18 May 1926	10 July 1926 (see Gaz 1926 p 1100)
Rates Ordinance 1929	1929 No 5	18 Apr 1929	18 Apr 1929
Rates Ordinance (No 2) 1929	1929 No 12	18 June 1929	18 June 1929
Rates Ordinance (No 3) 1929	1929 No 17	9 Aug 1929	9 Aug 1929
Seat of Government (Administration) Ordinance 1930	1930 No 5	1 May 1930	1 May 1930
Rates Ordinance 1931	1931 No 5	16 Apr 1931	s 4: 10 July 1926 (see s 4 (2)) remainder: 16 Apr 1931
as amended by	1930 No 5	1 May 1930	1 May 1930
as amended by	1933 No 4	2 Mar 1933	s 4: 1 May 1930 (see s 2) s 8: 2 Mar 1933 remainder: 12 Apr 1932
Rates Ordinance 1937	1937 No 1	28 Jan 1937	28 Jan 1937
Ordinances Revision Ordinance 1937	1937 No 27	23 Dec 1937	23 Dec 1937
Rates Ordinance 1950	1950 No 5	10 Aug 1950	10 Aug 1950
Ordinances Revision Ordinance 1959	1959 No 21	23 Dec 1959	31 Dec 1959
Rates Ordinance 1967	1967 No 5	17 Apr 1967	17 Apr 1967
Rates Ordinance 1970	1970 No 47	17 Dec 1970	17 Dec 1970
Rates Ordinance 1971	1971 No 38	17 Dec 1971	s 3 (1): 1 July 1971 remainder: 17 Dec 1971
Rates Ordinance 1974	1974 No 29	28 Aug 1974	28 Aug 1974
Rates Ordinance 1975	1975 No 12	13 May 1975	13 May 1975
Rates (Amendment) Ordinance 1976	1976 No 69	22 Dec 1976	22 Dec 1976

Endnotes

3 Legislation history

Legislation	Year and number	Gazette notification	Commencement
Rates (Amendment) Ordinance 1977	1977 No 1	21 Jan 1977	s 3 (1): 13 Apr 1976 s 3 (2): 28 Aug 1974 remainder: 21 Jan 1977
Rates (Amendment) Ordinance (No 2) 1977	1977 No 21	24 June 1977	s 5 (1): 1 June 1983 (see s 3 (2) and Gaz 1983 No G17 p 1201) remainder: 24 June 1977
as amended by	1977 No 44	16 Sept 1977	16 Sept 1977
Rates (Amendment) Ordinance (No 3) 1977	1977 No 44	16 Sept 1977	16 Sept 1977
Rates (Amendment) Ordinance 1979	1979 No 29	18 Sept 1979	18 Sept 1979
Rates (Amendment) Ordinance 1981	1981 No 35	21 Oct 1981	21 Oct 1981
Rates (Amendment) Ordinance 1983	1983 No 9	16 June 1983	16 June 1983
Rates (Amendment) Ordinance (No 2) 1983	1983 No 12	6 July 1983	6 July 1983
Rates (Amendment) Ordinance 1984	1984 No 27	29 June 1984	1 July 1984
Rates (Amendment) Ordinance 1985	1985 No 52	1 Oct 1985	1 Oct 1985
Rates (Amendment) Ordinance 1986	1986 No 2	21 Mar 1986	21 Mar 1986
Rates and Land Tax Ordinance 1986	1986 No 89	22 Dec 1986	1 Jan 1987
Rates and Land Tax (Amendment) Ordinance 1988	1988 No 63	7 Sept 1988	7 Sept 1988
Self-Government (Consequential Amendments) Ordinance 1989	1989 No 38	10 May 1989	ss 1 and 2: 10 May 1989 remainder: 11 May 1989 (see s 2 (2) and Gaz 1989 No S164)
Legislation after self-government			
Rates and Land Tax (Amendment) Act 1989	1989 No 10	6 Sept 1989	ss 4, 12, 13, 14 (2) and 15: 1 July 1990 remainder: 6 Sept 1989

Endnotes

Legislation history 3

Legislation	Year and number	Gazette notification	Commencement
as amended by	1990 No 24	22 June 1990	ss 1-3 and 15: 22 June 1990 remainder: 1 July 1990
Rates and Land Tax (Amendment) Act 1990	1990 No 3	2 Mar 1990	2 Mar 1990
Rates and Land Tax (Amendment) Act (No 2) 1990	1990 No 24	22 June 1990	ss 1-3 and 15: 22 June 1990 remainder: 1 July 1990
Rates and Land Tax (Amendment) Act 1991	1991 No 27	1 July 1991	1 July 1991
Rates and Land Tax (Amendment) Act (No 2) 1991	1991 No 28	1 July 1991	1 July 1991
Rates and Land Tax (Amendment) Act (No 3) 1991	1991 No 55	2 Oct 1991	2 Oct 1991
Rates and Land Tax (Amendment) Act 1992	1992 No 31	1 July 1992	1 July 1992
Rates and Land Tax (Amendment) Act (No 2) 1992	1992 No 55	25 Sept 1992	25 Sept 1992
Statute Law Revision (Miscellaneous Provisions) Act 1993	1993 No 1	1 Mar 1993	1 Mar 1993
Rates and Land Tax (Amendment) Act 1993	1993 No 33	25 June 1993	25 June 1993
Acts Revision (Position of Crown) Act 1993	1993 No 44	27 Aug 1993	27 Aug 1993 (see s 2)
Real Property (Consequential Provisions) Act 1993	1993 No 90	17 Dec 1993	ss 1 and 2: 17 Dec 1993 remainder: 1 Jan 1994 (see s 2 (2) and Gaz 1993 No S270)
Rates and Land Tax (Amendment) Act 1994	1994 No 33	28 June 1994	1 July 1994
Public Sector Management (Consequential and Transitional Provisions) Act 1994	1994 No 38	30 June 1994	ss 1 and 2: 30 June 1994 remainder: 1 July 1994 (see Gaz 1994 No S142 p 2)

Endnotes

3 Legislation history

Legislation	Year and number	Gazette notification	Commencement
Administrative Appeals (Consequential Amendments) Act 1994	1994 No 60	11 Oct 1994	ss 1 and 2: 11 Oct 1994 remainder: 14 Nov 1994 (see s 2 (2) and Gaz 1994 No S250)
Statute Law Revision (Penalties) Act 1994	1994 No 81	29 Nov 1994	ss 1 and 2: 29 Nov 1994 remainder: 29 Nov 1994 (see Gaz 1994 No S269 p 2)
Statutory Offices (Miscellaneous Provisions) Act 1994	1994 No 97	15 Dec 1994	ss 1 and 2: 15 Dec 1994 remainder: 15 Dec 1994 (see Gaz 1994 No S293)
Rates and Land Tax (Amendment) Act (No 2) 1994	1994 No 101	22 Dec 1994	22 Dec 1994
Rates and Land Tax (Amendment) Act (No 3) 1994	1994 No 105	22 Dec 1994	ss 1 and 2: 22 Dec 1994 remainder: 16 Nov 1994
Rates and Land Tax (Amendment) Act 1995	1995 No 12	30 June 1995	30 June 1995
Land Titles (Consequential Amendments) Act 1995	1995 No 54	20 Dec 1995	20 June 1996 (see s 2)
Rates and Land Tax (Amendment) Act 1996	1996 No 29	1 July 1996	1 July 1996
Rates and Land Tax (Amendment) Act 1997	1997 No 33	30 June 1997	ss 1-3: 30 June 1997 remainder: 1 July 1997
Rates and Land Tax (Amendment) Act 1998	1998 No 13	30 June 1998	ss 1-3: 30 June 1998 remainder: 1 July 1998
Statute Law Revision (Penalties) Act 1998	1998 No 54	27 Nov 1998	ss 1 and 2: 27 Nov 1998 remainder: 9 Dec 1998 (see Gaz 1998 No 49 p 1078)
Rates and Land Tax (Amendment) Act 1999	1999 No 3	1 Mar 1999	ss 1-3: 1 Mar 1999 remainder: 1 Jan 1999

Endnotes

Amendment history 4

Legislation	Year and number	Gazette notification	Commencement
Taxation Administration (Consequential and Transitional Provisions) Act 1999	1999 No 5	1 Mar 1999	1 Mar 1999
Rates and Land Tax (Amendment) Act (No 2) 1999	1999 No 43	12 July 1999	1 July 1999
Rates and Land Tax Amendment Act 2000	2000 No 26	15 June 2000	ss 1 and 2: 15 June 2000 remainder: 1 July 2000
Rates and Land Tax Amendment Act 2000 (No 2)	2000 No 31	6 July 2000	ss 1 and 2: 6 July 2000 remainder: 1 July 2000
Treasury and Infrastructure Legislation Amendment Act 2000	2000 No 78	21 Dec 2000	ss 2 and 5: 21 Dec 2000 s 3: 1 July 2000 s 4: 1 Nov 2000
Unit Titles Consequential Amendments Act 2001	2001 No 17	5 Apr 2001	s 1, s 2: 5 Apr 2001 remainder: 5 Oct 2001 (s 2)
Rates and Land Tax Amendment Act 2001	2001 No 39	29 June 2001 (Gaz 2001 No S36)	s 1, s 2: 29 June 2001 (IA s 10B) remainder (3-9): 1 July 2001 (s 2)
Legislation (Consequential Amendments) Act 2001 pt 323	2001 No 44	26 July 2001 (Gaz 2001 No 30)	s 1, s 2: 26 July 2001 (IA s 10B) pt 323: 12 September 2001 (s 2)
Supreme Court Amendment Act 2001 sch 2 pt 2.5	2001 No 54	15 August 2001 (Gaz 2001 No S57)	s 1, s 2: 15 August 2001 (IA s 10B) sch 2 pt 2.5: 15 August 2001 (s 2)

4 Amendment history

Provision	How affected†
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title	am 1986 No 89
pt 1 hdg	ins 1986 No 89
s 1	am 1986 No 89

Endnotes

4 Amendment history

- s 2om R6 (LRA)
- s 3am 1959 No 21
om 1993 No 1
- s 4am 1929 Nos 5 and 17; 1930 No 5; 1967 No 5; 1970 No 47; 1974 No 29; 1977 No 21; 1983 No 9; 1986 No 2; 1988 No 63; 1989 No 38; 1989 No 10; 1990 No 3; 1991 No 55; 1992 Nos 31 and 55; 1994 Nos 38 and 101; 1995 No 12; 1997 No 33; 1999 No 5; 1999 No 43 s 4; 2001 No 44 amdt 1.3546
- s 4Ains 1991 No 27
am 1991 No 55
om 1993 No 44
- pt 2 hdgins 1986 No 89
- s 5am 1929 No 5; 1931 No 5
sub 1967 No 5
am 1970 No 47; 1974 No 29; 1977 No 21; 1983 No 12; 1986 No 2; 1988 No 63; 1989 No 38; 1994 No 101
- s 5Ains 1986 No 2
am 1989 No 38
- s 6am 1970 No 47; 1974 No 29; 1977 Nos 1, 21 and 44; 1989 No 38; 1994 No 101
- s 6Ains 1931 No 5
am 1967 No 5
om 1974 No 29
- s 7sub 1929 No 5
am 1931 No 5 (as am by 1930 No 5 as am by 1933 No 4)
sub 1967 No 5; 1970 No 47; 1988 No 63
am 1990 No 3
- s 8om 1929 No 5
ins 1967 No 5
am 1976 No 69; 1988 No 63; 1989 No 38; 1990 No 3; 1991 No 27; 2001 No 44 amdt 1.3547
- s 9am 1929 No 5; 1931 No 5
sub 1967 No 5; 1983 No 12
om 1988 No 63
ins 1997 No 33
- s 10am 1929 No 5; 1931 No 5
sub 1967 No 5
am 1974 No 29; 1977 No 21; 1983 No 12; 1990 No 3; 1992 No 55; 1994 No 101

s 11am 1931 No 5
sub 1950 No 5; 1967 No 5; 1970 No 47
am 1974 No 29; 1983 No 12; 1988 No 63; 1990 No 24;
1991 No 27; 1992 No 55

s 11A.....ins 1995 No 12
am 1996 No 29; 1997 No 33

s 12am 1929 No 5
om 1930 No 5
ins 1967 No 5
am 1983 No 9; 1988 No 63; 1989 No 38; 1990 No 3

s 12A.....ins 1970 No 47
am 1971 No 38; 1974 No 29; 1979 No 29
om 1986 No 89

pt 3 hdgins 1986 No 89

div 3.1 hdg(prev pt 3 div 1 hdg) ins 1986 No 89
renum R7 LA

s 12A.....ins 1999 No 3

s 13am 1929 No 17; 1931 No 5
sub 1967 No 5
am 1985 No 52; 1989 No 10; 1990 No 24; 1991 No 28;
1991 No 55
sub 1992 No 31
am 1993 No 33; 1994 No 33; 1995 No 12; 1996 No 29
sub 1997 No 33
am 1998 No 13; 1999 No 43 s 5; 2000 No 26 s 4; 2001
No 39 ss 4-8

s 14am 1929 No 17; 1931 No 5
sub 1967 No 5
am 1974 No 29
sub 1977 No 44
am 1990 No 3; 1995 No 12

s 14A.....ins 1970 No 47
om 1988 No 63

s 15am 1929 Nos 5 and 17; 1930 No 5; 1931 No 5; 1937 No
1
sub 1967 No 5
am 1970 No 47; 1971 No 38; 1974 No 29; 1977 Nos 21
and 44; 1984 No 27; 1988 No 63; 1989 No 38; 1989 No
10; 1991 Nos 27 and 28; 1994 No 101; 1995 No 12; 2001
No 44 amdts 1.3548-1.3550

s 15A.....ins 1988 No 63
am 1989 No 38; 1990 No 3

s 16am 1929 No 17; 1931 No 5; 1959 No 21
om 1967 No 5

Endnotes

4 Amendment history

	ins 1977 No 44 am 1989 No 38 om 1995 No 12
div 3.2 hdg	(prev pt 3 div 2 hdg) ins 1986 No 89 renum R7 LA
s 17	am 1931 No 5; 1990 No 3; 1994 No 101 sub 2001 No 44 amdt 1.3551
s 18	am 1930 No 5; 1931 No 5; 1937 No 27; 1974 No 29; 1977 No 21; 1986 No 89; 1989 No 38; 1989 No 10; 1990 No 3; 1994 No 101; 2001 No 44 amdt 1.3552
s 19	am 1931 No 5; 1967 No 5; 1974 No 29; 1977 No 21; 1986 No 89; 1989 No 10; 1990 No 3; 1994 No 101; 2001 No 44 amdt 1.3553, amdt 1.3554
s 21	am 1929 No 5; 1994 No 101 sub 2001 No 44 amdt 1.3555
s 21A.....	ins 1991 No 27 am 1991 No 55
s 22	am 1931 No 5; 1986 No 89 sub 1988 No 63 am 1989 No 38; 1989 No 10; 1990 No 24; 1991 No 27; 1994 Nos 101 and 105; 2001 No 39 s 9; 2001 No 44 amdt 1.3556, amdt 1.3557
s 22AAA	ins 1990 No 24 am 1994 No 81
s 22AA	ins 1989 No 10 am 1990 No 3
pt 4 hdg	ins 1986 No 89
div 4.1 hdg	(prev pt 4 div 1 hdg) renum R7 LA
s 22AAB.....	ins 1991 No 55 sub 1995 No 12 am 1999 No 3
s 22AAC.....	ins 1999 No 3
s 22A.....	ins 1986 No 89 am 1989 No 10; 1990 No 24; 1991 No 55 sub 1992 No 55 am 1993 No 33; 1995 No 12; 1997 No 33; 1999 No 3
s 22B.....	ins 1986 No 89 am 1989 No 38; 1991 No 55; 1992 Nos 31 and 55; 1994 Nos 97 and 101; 1995 No 12
s 22BA	ins 1991 No 55 am 1992 No 55; 1995 No 12
s 22BB	ins 1991 No 55

	sub 2000 No 78 s 5
s 22BC	ins 1991 No 55 sub 1999 No 3
s 22BD	ins 1991 No 55
s 22C.....	ins 1986 No 89 am 1990 No 3; No 12, 1995
s 22D.....	ins 1986 No 89 am 1994 No 101
s 22DA	ins 1992 No 55 sub 1995 No 12 am 2000 No 31 s 4
s 22E.....	ins 1986 No 89 am 1988 No 63; 1989 No 38; 1989 No 10; 1992 No 55; 1994 No 101; 1995 No 12
s 22EA	ins 1988 No 63 am 1990 No 3; 1995 No 12
s 22EB	ins 1991 No 55
s 22EC	ins 1991 No 55
div 4.1A hdg	(prev pt 4 div 1A hdg) ins 1999 No 3 renum R7 LA
s 22ED	ins 1999 No 3
s 22EE	ins 1999 No 3
s 22EF.....	ins 1999 No 3 am 2001 No 44 amdt 1.3558, amdt 1.3559
s 22EG.....	ins 1999 No 3
s 22EGA.....	ins 1999 No 3
s 22EH	ins 1999 No 3
div 4.2 hdg	(prev pt 4 div 2 hdg) renum R7 LA
s 22F	ins 1986 No 89 am 1990 No 3 sub 2001 No 44 amdt 1.3560
s 22FA.....	ins 1989 No 10 om 1990 No 24
s 22G	ins 1986 No 89 am 1989 No 10 (as am by 1990 No 24); 1990 No 24; 1991 No 55; 1994 No 101; 2001 No 44 amdt 1.3561
div 4.3 hdg	(prev pt 4 div 3 hdg) ins 1991 No 55 renum R7 LA
s 22GA	ins 1991 No 55

Endnotes

4 Amendment history

- s 22GBins 1991 No 55
am 1994 No 81; 1999 No 3
- s 22GCins 1991 No 55
am 1994 No 81; 1999 No 3
- s 22GDins 1991 No 55
am 1994 No 81
- s 22GDAins 1999 No 3
- s 22GDBins 1999 No 3
- div 4.4 hdg(prev pt 4 div 4 hdg) ins 1991 No 55
renum R7 LA
- s 22GEins 1991 No 55
am 1992 No 55; 1995 No 12; 1999 No 3; 1999 No 43 s 6;
2001 No 44 amdt 1.3562, amdt 1.3563
- s 22GFins 1991 No 55
am 1994 No 101
- s 22GHins 1991 No 55
am 1994 Nos 60 and 101
- s 22GIins 1991 No 55
- pt 4A hdgins 1999 No 3
- s 22GJins 1999 No 3
am 2001 No 17 amdt 2.13
- s 22GKins 1999 No 3
am 1999 No 43 s 7; 2001 No 44 amdt 1.3564-1.3567
- s 22GLins 1999 No 3
- s 22GMins 1999 No 3
am 1999 No 43 s 8; 2000 No 26 s 5; 2001 No 39 s 9
- s 22GNins 1999 No 3
- s 22GOins 1999 No 3
am 2001 No 17 amdt 2.14
- s 22GPins 1999 No 3
- s 22GQins 1999 No 3
- s 22GRins 1999 No 3
- s 22GSins 1999 No 3
- s 22GTins 1999 No 3
- s 22GUins 1999 No 3
- s 22GVins 1999 No 3
am 1999 No 43 s 9; 2001 No 44 amdt 1.3568, amdt
1.3569
- s 22GWins 1999 No 3

s 22GX	ins 1999 No 3
pt 5 hdg	am 1986 No 89
s 22H.....	ins 1988 No 63
s 22HA	ins 1999 No 3
s 23	am 1931 No 5; 1986 No 89; 1990 No 3 sub 1990 No 24 am 1993 No 90; 1994 No 101; 1995 No 54; 1998 No 54; 2001 No 44 amdt 1.3570, amdt 1.3571
s 24	am 1931 No 5; 1974 No 29; 1977 No 21; 1986 No 89; 1989 No 38; 1991 No 27; 1991 No 55; 1994 No 101
s 24A.....	ins 1986 No 89 am 1988 No 63; 1989 No 10; 1990 No 24; 1994 No 101; 1995 No 12; 1997 No 33; 2001 No 17 amdt 2.15, amdt 2.16
s 25	am 1931 No 5 (as am by 1930 No 5 as am by 1933 No 4); 1983 No 9; 1989 No 38 om 1990 No 3
s 26	am 1929 No 5 sub 1929 No 17 am 1986 No 89; 1989 No 38; 1994 No 101
s 27	am 1931 No 5 (as am by 1930 No 5 as am by 1933 No 4) om 1981 No 35
s 28	am 1931 No 5; 1986 No 89; 2001 No 44 amdt 1.3572- 1.3574
s 28A.....	ins 1929 No 5 am 1931 No 5; 1970 No 47; 1971 No 38; 1986 No 89
s 28B.....	ins 1992 No 55 am 2001 No 44 amdt 1.3575, amdt 1.3576
s 28C.....	ins 1994 No 101 am 1999 No 43 s 10; 2001 No 44 amdt 1.3577, amdt 1.3578
s 29	am 1931 No 5 sub 1967 No 5 am 1983 No 9; 1989 No 38; 1990 No 3; 1994 Nos 60 and 101; 1999 No 43 s 11; 2001 No 44 amdt 1.3579, amdt 1.3580
s 30	sub 1929 No 5 am 1927 No 17 sub 1967 No 5; 1975 No 12 om 1977 No 21 ins 1994 No 101 am 1999 No 43 s 12; 2001 No 44 amdt 1.3581, amdt 1.3582

Endnotes

4 Amendment history

- s 30A.....ins 1975 No 12
sub 1977 No 21 (as am by 1977 No 44)
am 1989 No 38; 1990 No 3; 1994 No 60
om 1994 No 101
- s 30B.....ins 1975 No 12
om 1977 No 21
- s 30C.....ins 1975 No 12
om 1977 No 21
- s 30D.....ins 1975 No 12
om 1977 No 21
- s 31ins 1929 No 5
am 1931 No 5
sub 1967 No 5
om 1977 No 21
ins 1994 No 101
- s 32am 1929 No 5
sub 1967 No 5
am 1974 No 29; 1975 No 12
om 1977 No 21
ins 1994 No 101
- s 32A.....ins 1994 No 101
- s 33ins 1929 No 5
am 1929 Nos 12 and 17; 1931 No 5 (as am by 1930 No 5
as am by 1933 No 4)
sub 1967 No 5
am 1977 No 21; 1986 No 89; 1988 No 63; 1989 No 10
sub 1994 No 101
am 2001 No 54 amdt 2.6
- s 34ins 1929 No 5
am 1931 No 5 (as am by 1930 No 5 as am by 1933 No 4)
sub 1967 No 5
am 1977 No 21; 1983 No 9; 1986 No 89; 1988 No 63;
1989 No 38; 1990 No 3
sub 1994 No 101
- s 34A.....ins 1994 No 101
- s 35ins 1929 No 5
am 1929 No 17; 1931 No 5
sub 1967 No 5
am 1981 No 35; 1983 No 9; 1986 No 89; 1988 No 63;
1989 No 38; 1989 No 10
sub 1990 No 3
am 1991 No 55
- s 36ins 1929 No 5
om 1967 No 5

	ins 1999 No 43 s 13
	sub 2001 No 44 amdt 1.3583
s 37	ins 1929 No 5
	am 1929 No 17
	om 1930 No 5
	ins 1999 No 43 s 13
s 38	ins 1929 No 5
	om 1967 No 5
	ins 2001 No 44 amdt 1.3584
s 39	ins 1929 No 5
	am 1937 No 27
	om 1967 No 5
	ins 2001 No 44 amdt 1.3584
s 40	ins 1929 No 5
	om 1967 No 5
s 41	ins 1929 No 5
	om 1967 No 5
s 42	ins 1929 No 5
	am 1937 No 27
	om 1967 No 5
s 43	ins 1929 No 5
	sub 1929 No 17
	om 1967 No 5
s 44	ins 1929 No 5
	am 1937 No 27
	om 1967 No 5
s 45	ins 1929 No 5
	am 1937 No 27
	om 1967 No 5
s 46	ins 1929 No 5
	om 1967 No 5
s 47	ins 1929 No 5
	om 1967 No 5
s 48	ins 1929 No 5
	am 1931 No 5; 1989 No 38
	om 2001 No 44 amdt 1.3584
s 49	ins 1999 No 43 s 14
	om R6 (LRA)
hdg to the schs.....	om 1993 No 1
sch 1	am 1930 No 5; 1931 No 5 (as am by 1930 No 5 as am by
	1933 No 4)
	om 1993 No 1

Endnotes

5 Earlier republications

sch 2am 1937 No 27; 1959 No 21; 1967 No 5; 1986 No 89
om 1990 No 24

5 Earlier republications

Some earlier republications were not numbered. The number in column 1 refers to the publication order.

Republication No	Amendments to	Republication date
1	Act 1991 No 55	31 March 1992
2	Act 1993 No 44	31 August 1993
3	Act 1994 No 105	28 February 1995
4	Act 1996 No 29	30 November 1996
5	Act 1997 No 33	31 January 1998
6	Act 2000 No 31	1 August 2000

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