



Australian Capital Territory

Rates and Land Tax Act 1926

A1926-6

Republication No 16

Effective: 9 April 2004 – 30 June 2004

Republication date: 9 April 2004

Last amendment made by A2004-15

Uncommenced repeal: see endnote 3

Authorised by the ACT Parliamentary Counsel

About this republication

The republished law

This is a republication of the *Rates and Land Tax Act 1926* (including any amendment made under the *Legislation Act 2001*, part 11.3 (Editorial changes)) as in force on 9 April 2004. It also includes any amendment, repeal or expiry affecting the republished law to 9 April 2004.

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

Kinds of republications

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- 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 is—

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



Australian Capital Territory

Rates and Land Tax Act 1926

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R16
09/04/04

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Australian Capital Territory

Rates and Land Tax Act 1926

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

Part 1 Preliminary

1 Name of Act

This Act is the *Rates and Land Tax Act 1926*.

4 Dictionary

The dictionary at the end of this Act is part of the Act.

Note 1 The dictionary at the end of this Act defines certain terms used in this Act.

Note 2 A definition in the dictionary applies to the entire Act unless the definition, or another provision of the Act, provides otherwise or the contrary intention otherwise appears (see Legislation Act, s 155 and s 156 (1)).

4A Notes

A note included in this Act is explanatory and is not part of the Act.

Note See Legislation Act, s 127 (1), (4) and (5) for the legal status of notes.

Part 2 Unimproved value

5 Unimproved value

- (1) For 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) if 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
 - (b) that the circumstances that existed on the prescribed date also existed on the relevant date; and
 - (c) that, on the relevant date, the lease had an unexpired term of 99 years; and
 - (d) that the rent payable under the lease throughout the term of 99 years beginning on the relevant date was a nominal rent.

- (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 the reasonable terms and conditions that a bona fide seller would require, it being assumed that no improvements had been made on or to the land.
- (3) In this section:
- the prescribed date*, in relation to a parcel of land, means—
- (a) for a determination of the unimproved value of a parcel of land—
 - (i) 17 December 1970; or
 - (ii) the date the parcel of land became rateable;whichever is the later; or
 - (b) for a redetermination of the unimproved value of a parcel of land under section 8—the date the instrument of redetermination was made under that section; or
 - (c) for 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 this Act, be deemed to have been made only to the extent that the Territory or Commonwealth normally makes improvements of the same kind on or to a comparable parcel of land.

6 Rateable lands

All land in the ACT, including Crown land, shall be rateable under 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 that 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 that are not leased and are unoccupied, other than land that, immediately before becoming unoccupied, was occupied by a lessee of the Territory or Commonwealth on a weekly or fortnightly tenancy.

7 Initial valuation

If 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 ACT that were rateable on that date.
- (2) 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 ACT 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 ACT that were rateable on the relevant date.
- (2) Nothing in subsection (1) affects the imposition of rates in a year beginning before the commencement of this section.

10 Revaluation following error or changed circumstances

- (1) If the commissioner considers that the unimproved value of a parcel of land should be redetermined under this Act because 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 when 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 written notice 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 when the unimproved value of the parcel of land was then recently determined or redetermined.

- (2) If 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 (other than a reference to the most recent) is 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 relation to rates for the year that began on 1 July immediately before the date when the parcel of land became rateable and ending at the end of the day immediately before the day when the next following redetermination under section 8 applies in relation to rates for that parcel of land.
- (2) A redetermination under section 8 applies in relation to rates for the period beginning on 1 July in the calendar year in which the relevant date when that redetermination is made falls and ending at the end of 30 June in the calendar year next after the firstmentioned calendar year.

- (3) A redetermination under section 10 applies in relation to rates for the period beginning—
 - (a) if section 10 (1) (a) applies—on the day when the relevant previous determination or redetermination applies, or applied, in relation to rates for the relevant parcel of land; or
 - (b) if section 10 (1) (b) applies—on the day of the relevant change of circumstances;and ending at the end of the day immediately before the day when the next following redetermination under section 8 applies in relation to rates for the relevant parcel of land.
- (4) A reference in this section to *rates* includes a reference to land tax.

11A Unimproved values—1995 and 1996

- (1) For 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) If 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) If 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 (2); and
 - (d) section 12 applies in relation to 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 relation to 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 record particulars of the determination or redetermination of the unimproved value of the parcel of land in the office; and
- (b) shall give written notice of the amount determined or redetermined as the unimproved value of the parcel of land 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 sections 24A (Unit subdivisions) and 25 (Unit subdivisions—interim rating system 2002-2003).
- (2) Rates of \$320 are imposed in relation to each parcel of residential or commercial land that has an average unimproved value of \$19 000 or less.
- (3) Rates are imposed in relation to each parcel of residential or commercial land that has an average unimproved value of more than \$19 000 in accordance with the following formula:

$$\$320 + ((AUV - \$19\,000) \times P).$$

- (4) Rates are imposed in relation to each parcel of rural land that has an average unimproved value of more than \$19 000 in accordance with the following formula:

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

- (5) In this section:

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

P means—

- (a) for a parcel of residential land—0.5103%; or
- (b) for a parcel of commercial land—1.2694%; or

- (c) for a parcel of rural land—0.25515%.

14 Assessment of rates

- (1) The commissioner shall prepare assessments of the amounts of rates payable in relation to all parcels of rateable land in the ACT for each year, and shall give to the owner of each parcel of rateable land written notice of the assessment prepared in relation to that parcel.
- (2) 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.
- (3) If an error has been made in the preparation of an assessment under subsection (1), the commissioner may prepare a corrected assessment.
- (4) If 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 relation to 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 relation to the parcel of land that have not been paid.
- (3) The due date for the payment of rates for a year in relation to 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.

- (4) A person may pay the rates in relation to 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 relation to 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 (12).
- (b) 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
 - (c) by paying instalments in accordance with subsection (7); or
 - (d) by paying the amounts, on the days, that 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).
- (5) If an amount ascertained for subsection (4) (a) or (7) (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.
- (6) If an amount payable under a notice of assessment referred to in section 14 is for a period exceeding a year, subsection (4) (a) applies only in relation to the payment of that part of the amount payable that is for a year.
- (7) For subsection (4) (c)—
- (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 when an instalment is due for payment shall be not less than 3 months after the date when any previous instalment is due for payment.
- (8) Subject to subsection (9), if a parcel of land is rateable for a part only of a year, the amount of rates payable in relation to 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.
- (9) If 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 relation to 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.
- (10) For subsection (9), 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.
- (11) If the amount of rates paid for a year by an owner in relation to a parcel of land to which subsection (8) or (9) applies exceeds the amount payable by him or her under that subsection, the amount of the excess shall be refunded to that owner.
- (12) The Minister may, in writing, determine the discount rate for subsection (4) (a).
- (13) A determination under subsection (12) 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 before it became 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 ACT 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 relation to which such a determination or redetermination has not been made in relation to that parcel of land.
- (3) If 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) give written notice of the amount determined or redetermined—
 - (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) If the commissioner makes a determination or redetermination under subsection (2), the commissioner may—
 - (a) prepare an assessment of the amount of rates payable in relation to 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) give written notice of the assessment or assessments and of the due date for the payment of the rates—
 - (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 when 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 relation to 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 relation to 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 of them 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 keep accounts—
 - (a) of the rents and other moneys received by the Territory in relation to the land, and the expenses of and incidental to the letting and collection of the rents and moneys in relation to the land; and
 - (b) of the rates, any interest payable in relation to those rates and any other sums due to the Territory in relation to 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 relation to those rates and any other expenses due in relation to the land.

- (4) 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.
- (5) Within 16 years, unless the land is sooner sold under section 19, after the land has been so taken possession of by the commissioner, any person who, apart from this Act, would be entitled to the land, may inspect the accounts kept under 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.
- (6) The commissioner shall comply with the requirement, and, if the balance is on the accounts against the Territory, shall pay the balance to the person.
- (7) 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 under section 19, at the end of that period—
 - (a) the land shall vest absolutely in the Commonwealth; and
 - (b) the rents and moneys received by the Territory in relation to 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 in them.
- (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 on it shall, without any order of the court, be abandoned so far as regards the land in relation to 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 of the land, 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 money 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 relation to 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 the rates or land tax (including penalty tax); and
 - (b) interest payable in relation to the rates, land tax (including penalty tax), costs and expenses;

shall, except if this Act otherwise expressly provides, be a charge on the estate or interest held by the owner of that land taking priority

over all sales, conveyances, transfers, mortgages, charges, liens and encumbrances in relation to 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 relation to unpaid rates, land tax (including penalty tax), interest, costs and expenses.

22 Recovery of rates

- (1) The following amounts are amounts owing to the Territory by the owner of a parcel:
- (a) the amount of unpaid overdue rates;
 - (b) interest worked out in accordance with this section;
 - (c) the costs and expenses reasonably incurred by the Territory in attempting to recover an amount payable under this subsection.

Note The *Legislation Act 2001*, s 177 (Recovery of amounts owing under laws) provides that an amount owing by a person to another person may be recovered as a debt in a court of competent jurisdiction.

- (2) The interest payable is worked out—
- (a) for each month during which, or during a part of which, an amount mentioned in subsection (1) remains unpaid; and
 - (b) on the first day of that month; and
 - (c) at the interest rate applying to that day; and
 - (d) on the total of the amounts mentioned in subsection (1) that are unpaid on a day when the interest is worked out.
- (3) The Minister may, in writing, determine an interest rate for this section.

- (4) 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*.

- (5) For subsection (2) (c), the interest rate applying to a day is—
- (a) if a determination under subsection (3) provides for an interest rate for the day—the rate provided under the determination for the day; or
 - (b) if paragraph (a) does not apply—the interest rate applying under the *Taxation Administration Act 1999*, division 5.1 (Interest) to the day.

Note The *Taxation Administration Act 1999*, s 26 (Interest rate), sets out the interest rate applying to any day for div 5.1 of that Act.

- (6) If a court enters judgment for an amount of rates, whether the judgment is only for the amount of rates or includes other amounts, the rates do not cease, for this section, to be unpaid rates only because of the entry of the judgment.
- (7) If interest is payable on a judgment debt for an amount of rates owing under subsection (1) (a), or for an amount that includes an amount of such rates, the amount of interest payable under subsection (1) (b) on those rates is reduced—
- (a) for a judgment for an amount of rates—by the amount of interest payable on the judgment; or
 - (b) for a judgment for an amount that includes an amount of rates—by an amount equal to the proportion of the judgment interest attributable to the rates.
- (8) If an amount worked out under this section contains a fraction of a cent, the amount must be rounded to the nearest cent, with 0.5 cent being disregarded.
- (9) In this section:

due date, for rates for a parcel, means—

- (a) the date specified in an assessment notice for the parcel as the date by which the rates may be paid in full; or
- (b) an instalment day.

Note Section 14 (Assessment of rates) deals with assessment notices.

overdue rates, for a parcel, means rates that have become payable, but have not been paid, by the due date.

Note Section 15 (Payment of rates) deals with when rates become payable.

22AAA Payment by ratepayer's debtor

- (1) The commissioner may, by written notice 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 relation to 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, other than 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 serve a copy of the notice 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) If—
 - (a) money has been paid by a person to a building society in relation to the issue of shares in the capital of the society (other than shares listed for quotation on a stock exchange); and

- (b) the money has not been repaid;
the money shall, for 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) If, apart from this subsection, money is not due or repayable on demand to a person unless a condition is fulfilled, for 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) If 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) If a person pays an amount to the commissioner under 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 (1); and
 - (b) a judgment debt or costs in relation to rates; and
 - (c) a fine or costs imposed by a court in relation to 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**

22AAB **Interpretation for pt 4**

(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 beginning 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 relation to 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.

trustee does not include—

- (a) in relation to a dead person—an executor of the will, or an administrator of the estate, of the dead person; or
 - (b) a guardian or manager of the property of a person under a legal disability.
- (2) For 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 relation to the parcel or dwelling.
- (3) For 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 next quarter unless—
- (c) the owner gives written notice to the commissioner before the beginning of the next quarter that the parcel of land or dwelling will not be rented at any time in that quarter; or
 - (d) the owner gives written notice to the commissioner during the next 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 written notice 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 next quarter.

22AAC Part subject to pt 4A

This part has effect subject to part 4A.

22A Imposition of land tax

- (1) Land tax at the appropriate rate mentioned in subsection (2) is imposed for a quarter for each parcel of rateable land that is not exempt from land tax.
- (2) For subsection (1), the *appropriate rate* is as follows:
 - (a) for a parcel of residential land that is owned by a company or trustee or is rented—the rate for each part of the average unimproved value of the land mentioned in column 2 of the following table that is mentioned opposite that part in column 3 of the table;
 - (b) for a parcel of commercial land—the rate for each part of the average unimproved value of the land mentioned in column 2 of the following table that is mentioned opposite that part in column 4 of the table.

column 1 item	column 2 part of average unimproved value of parcel	column 3 annual rate for residential land mentioned in paragraph (a)	column 4 annual rate for commercial land
1	\$0 — \$100 000	1%	1%
2	\$100 001 — \$200 000	1.25%	1.4%
3	\$200 001 and over	1.5%	1.7%

- (3) This section is subject to section 24A (Unit subdivisions).

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 residential land owned by a person other than a company or trustee—
 - (i) that, on the prescribed date, is rented by a tenant; and
 - (ii) in relation to which the commissioner is satisfied the owner is temporarily absent because of compelling compassionate reasons;
 - (b) a parcel of rural land;
 - (c) a parcel of land owned by the commissioner for housing under the *Housing Assistance Act 1987*;
 - (d) a parcel of land leased for the purposes of a retirement village;
 - (e) a parcel of land leased for the purposes of a nursing home;
 - (f) a parcel of land leased for the purposes of a nursing home and a retirement village;
 - (g) 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;
 - (h) a parcel of land being used for a prescribed purpose.
- (2) A parcel of land held under a development lease by a company is exempt from land tax payable in accordance with section 22A (2) (a).
- (3) A parcel of land held under a lease by a trustee under the will of a dead person and occupied by a person having a life estate in the land under the will is exempt from land tax payable in accordance with section 22A (2) (a) if the land is not rented.

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- (4) A parcel of land owned by a not-for-profit housing company is exempt from land tax payable in accordance with section 22A (2) (a).
- (5) A parcel of land owned by a company carrying on business as a builder or land developer is exempt from land tax payable in accordance with section 22A (2) (a) for 2 years beginning on the first prescribed date after the company becomes the owner of the land if—
- (a) the land is used by the company for the sole purpose of constructing new residential premises; and
 - (b) the new residential premises are to be sold by the company on completion.
- (6) Subsection (1) (a) does not apply to a parcel of land where a person carries on business as the proprietor of a boarding house.
- (7) Subsection (1) (h) does not apply to a parcel of residential land leased to a company or trustee.
- (8) In this section:

new residential premises includes residential premises that—

- (a) have been created through substantial renovations of a building; or
- (b) have been built, or contain a building that has been built, to replace demolished premises on the same land.

not-for-profit housing company means a company registered under the Corporations Act and having a constitution that—

- (a) states that the main objective of the company is the provision of housing; and
- (b) prohibits the company from making a distribution (whether in money, property or any other way) to its members.

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 that permits the use of the land—
 - (i) for the purpose of providing residential accommodation and nursing care for patients who, because 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.

residential premises means a building intended to be occupied, and able to be occupied, as a residence.

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 old, or couples, at least 1 of whom is not less than 55 years old; 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 that 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.

substantial renovations, of a building, are renovations in which all, or substantially all, of the building is removed or replaced whether or not the renovations involve removal or replacement of foundations, external walls, interior supporting walls, floors, roof or staircases.

22BA Application for exemption—compassionate cases

- (1) Section 22B (1) (a) does not apply in relation to 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 given the commissioner the further information (if any) that the commissioner requests for the purpose of determining whether the parcel is exempt from land tax; and
 - (d) a declaration under 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) (a) applies—in writing, 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 a declaration under subsection (2) (a), he or she shall serve written notice of the revocation on the owner of the relevant parcel of land.

22BB Commissioner must be told if land leased for residential purposes 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 must tell the commissioner in writing within 30 days if the parcel becomes rented by a tenant.
- (3) Subsections (1) and (2) do not apply to a company.

22BC Power to obtain further information

- (1) For a purpose relating to the administration or enforcement of this part, the commissioner may, by written notice, 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) If a person attends before the commissioner in accordance with subsection (1) (c), the commissioner may, before the person begins 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 written notice, 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) If 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 the longer period that 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 against this Act or for the recovery of land tax.
- (3) In this section:

offence against this Act includes an offence against the Criminal Code, part 3.4 (False or misleading statements, information and documents) or part 3.8 (Impersonation or obstruction of Territory public officials).

22C Assessment

- (1) The commissioner shall prepare assessments of the amounts of land tax payable for each quarter in relation to all parcels of land in the ACT in relation to which land tax is imposed and shall give to the owner of each parcel written notice of the assessment of land tax prepared in relation to that parcel and of the due date for the payment of the tax.
- (2) If an error has been made in the preparation of an assessment under subsection (1), the commissioner shall prepare a corrected assessment and give written notice of it in accordance with subsection (1).
- (3) If 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, if convenient, be incorporated in a notice of assessment of rates given under section 14 in relation to 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 begins 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 relation to 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) if, apart from 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 relation to that period of 6 months shall be $\frac{1}{2}$ of the amount that would, apart from this paragraph, otherwise be payable; and
- (e) section 22E (6) and (7) 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 relation to that period of 6 months’, ‘of that period of 6 months’ and ‘181 days’ respectively.

22DA Multiple dwellings

- (1) If a parcel of land leased for residential purposes to a person other than a company or trustee 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.

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

- (3) 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.

22DB Land partly owned by a company or trustee

- (1) This section applies to a parcel of residential land that is not rented and is owned by—
- (a) 1 or more people who are companies or trustees; and
 - (b) 1 or more people who are not companies or trustees.
- (2) Section 22A (Imposition of land tax) applies to the parcel of land as if the average unimproved value of the land were so much of that value as is proportional to the value of all interests in the land held by the owners who are companies or trustees.
- (3) An amount of land tax that becomes payable in accordance with section 22A (2) (a) for the parcel of land is payable by the owners of the land who are companies or trustees.

22E Payment of land tax

- (1) Land tax imposed by section 22A in relation to 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 relation to the parcel of land that has not been paid.
- (3) The due date for the payment of land tax payable for a quarter in relation to a parcel of land is the date specified in the notice given under section 22C to the owner of that parcel of land as the due date for the payment of that land tax, being a date not earlier than 28 days after the date of the notice.
- (4) A person may pay the land tax in relation to which a notice of assessment has been given—
 - (a) if the amount payable is for a quarter and any arrears of land tax in relation to 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 the amounts on the days that the person wishes, but so that the amount due on the due date is paid no later than that date.
- (5) If an amount ascertained for 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.

- (6) If a parcel of land is subject to land tax for a part only of a quarter, the amount of tax payable in relation to 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.
- (7) If the amount of land tax paid by an owner of a parcel of land to which subsection (6) 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) If the commissioner makes a determination or redetermination under section 15A (2), the commissioner may—
 - (a) prepare an assessment of the amount of land tax payable in relation to 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) give written notice of the assessment or assessments and of the due date for the payment of the land tax—
 - (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 relation to 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 relation to 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 of them 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) If the owner of a parcel of land—
- (a) fails to give 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 relation to 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

If the commissioner is satisfied that it is fair and reasonable that all or part of any penalty tax payable or paid in relation to 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 this division.

business premises means premises other than premises used exclusively for residential purposes.

hours of business means the hours beginning at 9 am and ending at 5 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 this division:
 - (a) the commissioner;
 - (b) a person who holds an appointment under subsection (2).
- (2) The commissioner may, by signed writing, appoint a public employee to be an authorised officer for 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 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 this section, use the assistance of other persons that 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 this part or, to the extent that it relates to land tax, part 4A—
 - (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 the assistance that 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, if the record relates, or appears to relate, to any parcel of rateable land; or
 - (c) answer questions, or otherwise provide information, about 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 the assistance of other persons that 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 the conditions or limitations that he or she thinks fit to specify, and if 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 given by the warrant is reasonably necessary for the due administration of this Act.
- (5) If 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 if 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 relation to 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 relation to 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 under section 22BC (1) (c).

22GB Failure to provide information

A person who—

- (a) fails, without reasonable excuse, to give any information as required by this part or to comply with any requirement of the commissioner made under this part; or
- (b) without reasonable excuse, refuses or neglects—
 - (i) to attend and give evidence when required for 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 this part or in relation to a matter arising under this part; or
 - (iii) to produce any records required for 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.

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 Failing to comply with requirement of authorised officer

- (1) 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.

- (2) In this section:

authorised officer—see 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 a declaration under section 22BA (2) (a); or
- (c) a decision of the commissioner under section 22DA (1) (b) determining a fair and reasonable proportion of an unimproved value; or
- (d) an assessment of penalty tax;

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

(2) If a person—

- (a) is given, under section 22C, a notice of assessment of land tax in relation to the parcel of land; and
- (b) claims that, on the relevant prescribed date, the parcel of land was not rented or owned by a company or trustee;

the person may lodge with the commissioner a written objection to the assessment within 60 days of the date of service of the notice on the person, or within any longer period that the commissioner may allow.

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

- (3) An objection shall state the grounds on which it is made.
- (4) After considering the objection, the commissioner shall—
 - (a) (for 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
 - (b) (for a decision referred to in subsection (1) (c)) if satisfied that the determination of the fair and reasonable proportion of the unimproved value was incorrect—redetermine that proportion; or

- (c) (for a decision referred to in subsection (1) (d)) 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
 - (d) (for a decision in relation to an objection under subsection (2)) if satisfied that, on the relevant prescribed date, the parcel of land was not rented or owned by a company or trustee—withdraw the notice of assessment and refund to the owner any land tax paid; or
 - (e) if not so satisfied—dismiss the objection.
- (5) The commissioner shall give written notice of his or her decision on an objection 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 (4) (b); or
- (b) reassessing the amount of penalty tax (if any) payable under section 22GE (4) (c); or
- (c) dismissing an objection under section 22GE (4) (e).

22GH Notification of decision

A notice given under section 22GE (5) 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 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 relation to 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 because 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) if the owner is an individual—by the owner or by a person authorised to sign on behalf of the owner; or

- (ii) if 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 written notice, require the applicant to provide—

- (a) any further information; or
- (b) any additional documents;

being information or documents described in the notice, that the commissioner reasonably requires for the exercise 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 any longer period that 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 written notice 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) If 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;any percentage of the intended development that 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) If, 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 written notice to the commissioner setting out the details and date of the variation or details of the owner's change of intention; and
 - (d) if the commissioner (whether or not notice has been given under paragraph (c)), by written notice, 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 any longer period that 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 the redetermination is warranted by further information or documents received by him or her in relation to the parcel of land.

- (9) The commissioner shall give written notice to the owner of a parcel of land of a determination or redetermination under this section in relation to the parcel of land.

22GM Imposition and assessment of rates—certain qualifying parcels of land

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

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

- (2) In its application to the imposition of rates in relation to a parcel of land to which this section applies, section 13 has effect as if subsections (3), (4) and (5) of that section were omitted and the following subsections substituted:

- ‘(3) Rates are imposed in relation to each parcel of residential or commercial land that has an average unimproved value of more than \$19 000 in accordance with the following formula:

$$\$320 + [(AUV - \$19\,000) \times (\{NRP \times 1.2694\% \} + \{RP \times 0.5103\% \})].$$

- ‘(4) In this section:

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

NRP means the percentage of the development or intended development, determined under section 22GL, that is to be used for non-residential purposes.

RP means the percentage of the development or intended development, determined under section 22GL, that is to be used for residential purposes.’.

- (3) Section 14, as in effect under subsection (4) of this section, applies in relation to—
 - (a) an assessment of rates payable in relation to a parcel of land for the period beginning on the date when, under section 22GO, this part shall be taken to have begun to apply to the parcel of land; and
 - (b) while this part continues so to apply, the further assessments of rates so payable that are required by section 14 as in effect under subsection (4) of this section.
- (4) For subsection (3), section 14 has effect as if subsection (1) were omitted and the following subsections substituted:
 - ‘(1) The commissioner shall prepare assessments of the amounts of rates payable in relation to each parcel of land to which section 22GM or 22GMA applies for each period specified in subsection (1A), and shall, in each case, give the owner of the parcel written notice of the assessment prepared in relation to the parcel.
 - ‘(1A) The applicable periods are—
 - (a) the period beginning on the day when, under section 22GO, part 4A is taken to have begun to apply to the parcel of land, and ending at the end 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 when 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 relation to which land tax is imposed under part 4.
- (2) In its application to the imposition of land tax in relation to 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 relation to 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 subsections were inserted:
 - ‘(3A) Despite section 4 (1), definition of *average unimproved value*, 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:

$$AUV \times NRP.$$

(3AB) In this section:

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

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.’.

- (3) Section 22C, as in effect under subsection (4) of this section, applies in relation to—
 - (a) an assessment of land tax payable in relation to the parcel of land for the period beginning on the date when, under section 22GO, this part is taken to have begun to apply to the parcel of land; and
 - (b) while this part continues so to apply, the further assessments of land tax so payable that are required by section 22C as in effect under subsection (4) of this section.
- (4) For subsection (3), section 22C has effect as if subsection (1) were omitted and the following subsections substituted:
 - ‘(1) The commissioner shall prepare assessments of the amount of land tax payable for each period specified in subsection (1A) in relation to each parcel of land to which section 22GN applies and shall, in each case, give the owner of the parcel written notice of the assessment prepared in relation to the parcel and of the due date for the payment of the tax.

‘(1A) For subsection (1), the following periods are specified:

- (a) the period beginning on the day when, under section 22GO, part 4A is taken to have begun to apply to the parcel of land, and ending at the end 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 when 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 pt 4A begins, and ceases, to apply to parcel of land

- (1) If the commissioner makes a determination under section 22GL in relation to a parcel of land, this part applies to the parcel of land, and shall be taken to have begun so to apply on the first day when, 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 when 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 beginning on the day when a certificate of occupancy is issued under the *Building*

Act 1972, section 53 in relation to the relevant development, or within any longer period that 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 beginning on the day when the application (or, if there is more than 1 such application, the first such application) referred to in paragraph (b) was lodged, or within any longer period that 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 the change occurs;
- (e) if development of the land for subdivision under the Unit Titles Act is abandoned—the day it is abandoned;
- (f) if—
 - (i) the application lodged under section 22GK in relation to the parcel of land is withdrawn by written notice 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 when any such notice is given.

- (3) If, 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 written notice 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 if, 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 when he or she transfers the lease, give written notice 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 written notice 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 the information or documents on behalf of the transferor or the transferee;

require the person to provide the information or documents, being information or documents described in the notice, that the commissioner reasonably requires for the purpose of exercising 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 any longer period that 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 relation to 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 relation to 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 relation to 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 relation to the parcel of land for the whole of the period during which the land was a qualifying parcel.

22GR Reassessment—noncompletion of development

(1) If—

- (a) the commissioner has, under section 22GM, prepared an assessment of rates (the *previous rates assessment*) in relation to 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 relation to the parcel of land for the period during which the land was a qualifying parcel in relation to—

- (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 the assessments were prepared.

(2) If—

- (a) the commissioner has, under section 22GN, prepared an assessment of land tax (the *previous land tax assessment*) in relation to 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 relation to the parcel of land for the period during which the land was a qualifying parcel in relation to—

- (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 the assessments were prepared.

22GS Assessment under pt 4A in relation to period replaces previous assessment in relation to that period

- (1) To the extent that—
 - (a) an assessment of rates prepared under this part in relation to 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 relation to 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 relation to 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 relation to 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) If—

- (a) an assessment of rates prepared under this part in relation to 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 relation to 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) If—

- (a) an assessment of land tax prepared under this part in relation to 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 relation to the parcel of land;

the commissioner shall make a refund, or give a credit, to the owner of the parcel of land in relation to 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 any longer period that 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).

Part 5 Miscellaneous

22H References to owner of land

For 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 includes, if 2 or more persons were owners of the parcel of land for different periods when it was a parcel of land to which section 15A or 22EA, respectively, applies, a reference to each of those persons.

22HA Delegation

The commissioner may, by signed writing, delegate to a public employee a function given to the commissioner by any other section of this Act.

23 Notice of transfer

- (1) If 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 2002*;
 - (c) if the land or lease is registered under the *Land Titles Act 1925*—particulars of the relevant entry in the register;
 - (d) the value of the consideration for the transfer;

(e) the date of any agreement to make the transfer and the date when the instruments to effect the transfer were executed;

(f) any 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 relation to 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.
- (2) 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.
- (3) If 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 because 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 relation to rates or land tax (including penalty tax), or both, under section 22 (5); and
- (e) the amount of accumulated unpaid interest;
in relation to that land.

24A Unit subdivisions

- (1) For this Act, if a parcel of land is subdivided by the registration of a units plan (a *unit subdivision*), the land making up the parcel is taken to continue to be a single parcel of land.
- (2) Without limiting subsection (1), a determination of the unimproved value of a parcel of land that is a unit subdivision is a determination of the unimproved value of the parcel.
- (3) However, in the application of this Act to a unit subdivision—
 - (a) a reference to a parcel of land in relation to the assessment or payment of rates or land tax is a reference to a unit; and
 - (b) a reference to the owner is—
 - (i) in relation to the assessment or payment of rates or land tax—a reference to the unit owner; and
 - (ii) in relation to a notice of transfer—a reference to the unit owner; and
 - (iii) in relation to any other notice—a reference to the owners corporation.
- (4) If rates and land tax (if any) imposed for the parcel for the year, or the quarter, when the units plan is registered are not paid before the registration of the units plan, they are payable by the person who was the owner of the parcel on the day before the day when the units plan was registered.

- (5) On and after 1 July after the day when the units plan is registered or, if it is registered on 1 July, on and after that 1 July—
- (a) the rates imposed for the parcel are payable by the unit owners; and
 - (b) the amount payable by each unit owner is an amount worked out under subsection (6); and
 - (c) no rates for the parcel are payable by the owners corporation.
- (6) Section 13 (Imposition) applies to impose rates on a unit that is part of a unit subdivision as if a reference to the average unimproved value for the unit were a reference to the amount worked out in accordance with the following formula:

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

- (7) On and after the 1st day of the next quarter after the day when the units plan is registered or, if it is registered on the 1st day of a quarter, on and after that day—
- (a) any land tax imposed under this Act for the parcel of land is payable by the unit owners whose units are subject to land tax; and
 - (b) the amount payable by each owner whose unit is subject to land tax is worked out under subsection (8); and
 - (c) no land tax for the parcel is payable by the owners corporation.
- (8) In working out the land tax payable for the parcel of land under section 22A (Imposition of land tax), the average unimproved value of the unit is the amount worked out in accordance with the following formula:

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

- (9) In this section:

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

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

UE means the unit entitlement of the particular unit.

- (10) If an amount worked out under this section contains a fraction of a cent, the amount must be rounded to the nearest cent, with $\frac{1}{2}$ a cent being disregarded.
- (11) Expressions used in this section have the same meanings as in the *Unit Titles Act 2001*.

25 Application of amendments of s 24A

- (1) Section 24A as amended by the *Revenue Legislation Amendment Act 2003 (No 2)* applies, and is taken to have applied on and from 1 August 1991, in relation to a parcel of land subdivided by the registration of a units plan whether before, on or after that date.
- (2) However, section 24A as so amended is taken to have applied—
- (a) in relation to the period from 1 August 1991 to 1 July 1995—as if—
- (i) the reference in subsection (4) to a **quarter** were omitted; and
- (ii) any other reference to a **quarter** were a reference to a year; and
- (b) in relation to the period from 1 August 1991 to 5 October 2001—as if—
- (i) a reference in that section to an **owners corporation** were a reference to a corporation; and

- (ii) a reference in that section to a *unit owner* were a reference to a member of a corporation; and
 - (iii) a reference to the *Unit Titles Act 2001* were a reference to the *Unit Titles Act 1970*.
- (3) This section expires 1 year after the day it commences.

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 of the notice is—
- (a) delivered to the owner personally; or
 - (b) delivered to a person apparently over 16 years old 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 of the notice.
- (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 relation to any land specified in the notice, or from payment of any part 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 relation to that parcel of land, or from payment of any specified part 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

If the Minister is satisfied that it is just and equitable that any rates or land tax or a part of any rates or land tax payable or paid in relation to 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 part of those rates or that land tax.

28B Interest on refund

- (1) If 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 pay interest to the owner—

- (a) at a rate determined, in writing, by the Minister; and
- (b) calculated as from the date when the overpayment was made or any later date the commissioner considers appropriate.

- (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*.

- (3) If no rate is determined under subsection (1) (a) for a day for which a calculation is to be made under subsection (1) (b), the interest rate applying to the day is the market rate component applying under the *Taxation Administration Act 1999*, section 26 (Interest rate) to the day.

28C Review of decision that land rateable

- (1) If 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) If 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 a written application 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 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 give written notice of his or her decision on an application under this section to the owner of the parcel of land.
- (4) 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).
- (5) In this section, a reference to a **determination** includes a reference to a redetermination.

30 Review of interest decision

- (1) If the commissioner makes a decision under section 28B (1)—
 - (a) refusing to pay interest to the owner of a parcel of land; or
 - (b) paying interest 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) If 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—pay interest 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—pay interest 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) is worked out at the rate applying under section 28B (Interest on refund); and
 - (b) if paid under subsection (3) (a)—may be calculated from the date when the relevant overpayment was made or any later date 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

If a decision of the kind referred to in section 31 is made, the commissioner shall give written notice 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 when the decision (or the later or latest of those decisions) is made, the decision of the administrative appeals tribunal shall be taken, for 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 relation to 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.

34B Certificate of rates, land tax and other charges

- (1) A person may apply to the commissioner for a certificate of—
- (a) the rates assessed to be payable under this Act for a parcel of land for the current financial year; and
 - (b) the land tax assessed to be payable under this Act for the land for the current quarter; and
 - (c) the rates, land tax and other amounts immediately payable to the Territory under this Act in relation to the land.

Note 1 A fee may be determined under s 36 for this provision.

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

- (2) The commissioner must give the applicant a certificate—
- (a) stating the rates assessed to be payable under this Act for the land for the current financial year; and
 - (b) stating the land tax assessed to be payable under this Act for the land for the current quarter; and
 - (c) stating—
 - (i) the rates, land tax and other amounts immediately payable to the Territory under this Act in relation to the land; or

- (ii) that no amounts are immediately payable to the Territory under this Act in relation to the land.
- (3) The certificate is conclusive proof for a genuine buyer for value of the matters certified.
- (4) For this section, rates, land tax and other amounts are taken to be payable immediately even though any necessary time after service of a notice may not have ended.

34C Statement of amounts payable and payments made

- (1) A person may apply to the commissioner for a statement of—
 - (a) the amounts that became payable to the Territory under this Act in relation to a parcel of land in a stated financial year; and
 - (b) the payments received by the Territory in that year for amounts that became payable under this Act in relation to the land.

Note 1 A fee may be determined under s 36 for this provision.

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

- (2) The commissioner must give the applicant the statement requested.

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 relation to 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 part 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 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 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) if 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.

Note For other provisions about forms, see *Legislation Act 2001*, s 255.

- (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*.

Dictionary

(see s 4)

Note 1 The Legislation Act contains definitions and other provisions relevant to this Act.

Note 2 For example, the Legislation Act, dict, pt 1, defines the following terms:

- commissioner for revenue
- contravene
- fail
- financial year
- person.

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

- (a) if the parcel has not been rateable previously—the unimproved value of the parcel; or
- (b) if 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 before the particular year;

disregarding any fraction of a dollar.

commercial land means rateable land that is not residential land or rural land.

commissioner means the commissioner for revenue.

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 ACT.

development lease, of land, means a lease for the development of the land by the lessee, or at the lessee's expense, by clearing, filling, grading, draining, levelling or excavating the land to make it suitable for subdivision into parcels of land to be leased.

instalment day, in relation to the payment of rates, means an instalment day specified in the assessment notice given under section 14 in relation to 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, if 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 that is separately held by any occupier, tenant, lessee, or owner.

penalty tax means additional tax payable under section 22EB.

primary production means—

- (a) production resulting directly from—
 - (i) cultivation of land; or
 - (ii) keeping animals for sale of the animals, their bodily produce or their natural increase; or
 - (iii) fishing operations; or
 - (iv) forest operations; and
- (b) the manufacture of dairy produce by the person who produced the raw material used in that manufacture.

rates means rates payable under this Act.

relevant date, in relation to a parcel of land, means a date when a determination or redetermination of the unimproved value of the parcel of land is to be made under this Act.

residential land means rateable land—

- (a) leased for residential purposes only; or
- (b) leased for residential purposes and other purposes but used for residential purposes only.

rural land means rateable land—

- (a) leased for the purpose of primary production only; or
- (b) leased for the purpose of primary production and other purposes but used primarily for primary production.

year means a financial year.

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 and expiries 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 endnote.

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.

2 Abbreviation key

am = amended	ord = ordinance
amdt = amendment	orig = original
ch = chapter	par = paragraph/subparagraph
cl = clause	pres = present
def = definition	prev = previous
dict = dictionary	(prev...) = previously
disallowed = disallowed by the Legislative Assembly	pt = part
div = division	r = rule/subrule
exp = expires/expired	reg = regulation/subregulation
Gaz = Gazette	renum = renumbered
hdg = heading	reloc = relocated
IA = Interpretation Act 1967	R[X] = Republication No
ins = inserted/added	RI = reissue
LA = Legislation Act 2001	s = section/subsection
LR = legislation register	sch = schedule
LRA = Legislation (Republication) Act 1996	sdiv = subdivision
mod = modified/modification	sub = substituted
o = order	SL = Subordinate Law
om = omitted/repealed	<u>underlining</u> = whole or part not commenced or to be expired

Endnotes

3 Legislation history

3 Legislation history

This Act was originally a Commonwealth ordinance—the *Rates Ordinance 1926* No 6 (Cwlth). The ordinance was renamed as the *Rates and Land Tax Ordinance 1926* by the *Rates and Land Tax Ordinance 1986* No 89 (see s 6).

The *Australian Capital Territory (Self-Government) Act 1988* (Cwlth), s 34 (4) converted most former Commonwealth ordinances in force in the ACT into ACT enactments. This allowed the ACT Legislative Assembly to amend and repeal the laws. This Act was converted into an ACT enactment on 11 May 1989 (self-government day).

As with most ordinances in force in the ACT, the name was changed from *Ordinance* to *Act* by the *Self-Government (Citation of Laws) Act 1989* No 21, s 5 on 11 May 1989 (self-government day).

Before 11 May 1989, ordinances commenced on their notification day unless otherwise stated (see *Seat of Government (Administration) Act 1910* (Cwlth), s 12).

After 11 May 1989 and before 10 November 1999, Acts commenced on their notification day unless otherwise stated (see *Australian Capital Territory (Self-Government) Act 1988* (Cwlth) s 25).

Legislation before becoming Territory enactment

Rates and Land Tax Act 1926 No 6

notified 18 May 1926 (Cwlth Gaz 1926 No 44)

commenced 10 July 1926 (s 2)

as amended by

Rates Ordinance 1929 No 5

notified 18 April 1929 (Cwlth Gaz 1929 No 38)

commenced 18 April 1929

Rates Ordinance (No 2) 1929 No 12

notified 18 June 1929 (Cwlth Gaz 1929 No 59)

commenced 18 June 1929

Rates Ordinance (No 3) 1929 No 17

notified 9 August 1929 (Cwlth Gaz 1929 No 76)

commenced 9 August 1929

Seat of Government (Administration) Ordinance 1930 No 5 s 4 and sch 1

notified 1 May 1930 (Cwlth Gaz 1930 No 34)
commenced 1 May 1930

Rates Ordinance 1931 No 5 (as am by Ord 1930 No 5 as am by Seat of Government (Administration) Ordinance 1933 No 4)

notified 16 April 1931 (Cwlth Gaz 1931 No 33)
s 4 taken to have commenced 10 July 1926 (s 4 (2))
remainder commenced 16 April 1931

Rates Ordinance 1937 No 1

notified 28 January 1937 (Cwlth Gaz 1937 No 4)
commenced 28 January 1937

Ordinances Revision Ordinance 1937 No 27 sch 2

notified 23 December 1937 (Cwlth Gaz 1937 No 75)
commenced 23 December 1937

Rates Ordinance 1950 No 5

notified 10 August 1950
commenced 10 August 1950

Ordinances Revision Ordinance 1959 No 21 sch 1

notified 23 December 1959
commenced 31 December 1959 (s 2)

Rates Ordinance 1967 No 5

notified 17 April 1967
commenced 17 April 1967

Rates Ordinance 1970 No 47

notified 17 December 1970
commenced 17 December 1970

Rates Ordinance 1971 No 38

notified 17 December 1971
s 3 (1) taken to have commenced 1 July 1971 (s 3 (2))
remainder commenced 17 December 1971

Endnotes

3 Legislation history

Rates Ordinance 1974 No 29

notified 28 August 1974
commenced 28 August 1974

Rates Ordinance 1975 No 12

notified 13 May 1975
commenced 13 May 1975

Rates (Amendment) Ordinance 1976 No 69

notified 22 December 1976
commenced 22 December 1976

Rates (Amendment) Ordinance 1977 No 1

notified 21 January 1977
s 3 (1) taken to have commenced 13 April 1976 (s 2 (1))
s 3 (2) taken to have commenced 28 August 1974 (s 2 (2))
remainder commenced 21 January 1977

Rates (Amendment) Ordinance (No 2) 1977 No 21 (as am by Ord 1977 No 44)

notified 24 June 1977
s 5 (1) commenced 1 June 1983 (s 3 (2) and Cwlth Gaz 1983 No G17)
remainder commenced 24 June 1977 (s 3 (1))

Rates (Amendment) Ordinance (No 3) 1977 No 44

notified 16 September 1977
commenced 16 September 1977

Rates (Amendment) Ordinance 1979 No 29

notified 18 September 1979
commenced 18 September 1979

Rates (Amendment) Ordinance 1981 No 35

notified 21 October 1981
commenced 21 October 1981

Rates (Amendment) Ordinance 1983 No 9

notified 16 June 1983
commenced 16 June 1983

Rates (Amendment) Ordinance (No 2) 1983 No 12

notified 6 July 1983
commenced 6 July 1983

Rates (Amendment) Ordinance 1984 No 27

notified 29 June 1984
commenced 1 July 1984 (s 2)

Rates (Amendment) Ordinance 1985 No 52

notified 1 October 1985
commenced 1 October 1985

Rates (Amendment) Ordinance 1986 No 2

notified 21 March 1986
commenced 21 March 1986

Rates and Land Tax Ordinance 1986 No 89

notified 22 December 1986
commenced 1 January 1987 (s 2)

Rates and Land Tax (Amendment) Ordinance 1988 No 63

notified 7 September 1988
commenced 7 September 1988

Self-Government (Consequential Amendments) Ordinance 1989 No 38 sch 1

notified 10 May 1989 (Cwlth Gaz 1989 No S160)
s 1, s 2 commenced 10 May 1989 (s 2 (1))
sch 1 commenced 11 May 1989 (s 2 (2) and see Cwlth Gaz 1989 No S164)

Legislation after becoming Territory enactment**Rates and Land Tax (Amendment) Act 1989 No 10 (as am by Act 1990 No 24)**

notified 6 September 1989 (Gaz 1989 No S21)
s 4, s 12, s 13 s 14(2), s 15 commenced 1 July 1990 (s 2)
remainder commenced 6 September 1989

Rates and Land Tax (Amendment) Act 1990 No 3

notified 2 March 1990 (Gaz 1990 No S8)
commenced 2 March 1990

Endnotes

3 Legislation history

Rates and Land Tax (Amendment) Act (No 2) 1990 No 24

notified 22 June 1990 (Gaz 1990 No S29)
ss 1-3, s 15 commenced 22 June 1990 (s 2 (1))
remainder commenced 1 July 1990 (s 2 (2))

Rates and Land Tax (Amendment) Act 1991 No 27

notified 1 July 1991 (Gaz 1991 No S55)
s 1, s 2 commenced 1 July 1991 (s 2 (1))
remainder commenced 1 July 1991 (s 2 (2))

Rates and Land Tax (Amendment) Act (No 2) 1991 No 28

notified 1 July 1991 (Gaz 1991 No S55)
s 1, s 2 commenced 1 July 1991 (s 2 (1))
remainder commenced 1 July 1991 (s 2 (2))

Rates and Land Tax (Amendment) Act (No 3) 1991 No 55

notified 2 October 1991 (Gaz 1991 No S98)
commenced 2 October 1991

Rates and Land Tax (Amendment) Act 1992 No 31

notified 1 July 1992 (Gaz 1992 No S92)
ss 1-3 commenced 1 July 1992 (s 2 (1))
s 4 (1) taken to have commenced 2 April 1992 (s 4 (2))
remainder commenced 1 July 1992 (s 2 (2))

Rates and Land Tax (Amendment) Act (No 2) 1992 No 55

notified 25 September 1992 (Gaz 1992 No S162)
commenced 25 September 1992

Statute Law Revision (Miscellaneous Provisions) Act 1993 No 1 sch 1

notified 1 March 1993 (Gaz 1993 No S23)
commenced 1 March 1993

Rates and Land Tax (Amendment) Act 1993 No 33

notified 25 June 1993 (Gaz 1993 No S114)
commenced 25 June 1993 (s 2)

Acts Revision (Position of Crown) Act 1993 No 44 sch 2

notified 27 August 1993 (Gaz 1993 No S165)
commenced 27 August 1993 (s 2)

Real Property (Consequential Provisions) Act 1993 No 90 sch

notified 17 December 1993 (Gaz 1993 No S258)
s 1, s 2 commenced 17 December 1993 (s 2 (1))
sch commenced 1 January 1994 (s 2 (2) and see Gaz 1993 No S270)

Rates and Land Tax (Amendment) Act 1994 No 33

notified 28 June 1994 (Gaz 1994 No S114)
commenced 1 July 1994 (s 2)

Public Sector Management (Consequential and Transitional Provisions) Act 1994 No 38 sch 1 pt 68

notified 30 June 1994 (Gaz 1994 No S121)
s 1, s 2 commenced 30 June 1994 (s 2 (1))
sch 1 pt 68 commenced 1 July 1994 (s 2 (2) and Gaz 1994 No S142)

Administrative Appeals (Consequential Amendments) Act 1994 No 60 sch 1

notified 11 October 1994 (Gaz 1994 No S197)
s 1, s 2 commenced 11 October 1994 (s 2 (1))
sch 1 commenced 14 November 1994 (s 2 (2) and see Gaz 1994 No S250)

Statute Law Revision (Penalties) Act 1994 No 81 sch

notified 29 November 1994 (Gaz 1994 No S253)
s 1, s 2 commenced 29 November 1994 (s 2 (1))
sch commenced 29 November 1994 (s 2 (2) and Gaz 1994 No S269)

Statutory Offices (Miscellaneous Provisions) Act 1994 No 97 sch pt 1

notified 15 December 1994 (Gaz 1994 No S280)
s 1, s 2 commenced 15 December 1994 (s 2 (1))
sch pt 1 commenced 15 December 1994 (s 2 (2) and Gaz 1994 No S293)

Rates and Land Tax (Amendment) Act (No 2) 1994 No 101

notified 22 December 1994 (Gaz 1994 No S289)
commenced 22 December 1994 (s 2)

Rates and Land Tax (Amendment) Act (No 3) 1994 No 105

notified 22 December 1994 (Gaz 1994 No S289)
s 1, s 2 commenced 22 December 1994 (s 2 (1))
remainder taken to have commenced 16 November 1994 (s 2 (2))

Endnotes

3 Legislation history

Rates and Land Tax (Amendment) Act 1995 No 12

notified 30 June 1995 (Gaz 1995 No S135)
commenced 30 June 1995 (s 2)

Land Titles (Consequential Amendments) Act 1995 No 54 sch pt 1

notified 20 December 1995 (Gaz 1995 No S313)
commenced 20 June 1996 (s 2)

Rates and Land Tax (Amendment) Act 1996 No 29

notified 1 July 1996 (Gaz 1996 No S130)
commenced 1 July 1996 (s 2)

Rates and Land Tax (Amendment) Act 1997 No 33

notified 30 June 1997 (Gaz 1997 No S180)
ss 1-3 commenced 30 June 1997 (s 2 (1))
remainder taken to have commenced 1 July 1997 (s 2 (2))

Rates and Land Tax (Amendment) Act 1998 No 13

notified 30 June 1998 (Gaz 1998 No S180)
ss 1-3 commenced 30 June 1998 (s 2 (1))
remainder commenced 1 July 1998 (s 2 (2))

Statute Law Revision (Penalties) Act 1998 No 54 sch

notified 27 November 1998 (Gaz 1998 No S207)
s 1, s 2 commenced 27 November 1998 (s 2 (1))
sch commenced 9 December 1998 (s 2 (2) and Gaz 1998 No 49)

Rates and Land Tax (Amendment) Act 1999 No 3

notified 1 March 1999 (Gaz 1999 No S8)
ss 1-3 commenced 1 March 1999 (s 2 (1))
remainder taken to have commenced 1 January 1999 (s 2 (2))

**Taxation Administration (Consequential and Transitional Provisions)
Act 1999 No 5 sch 2**

notified 1 March 1999 (Gaz 1999 No S8)
s 1, s 2 commenced 1 March 1999 (s 2 (1))
sch 2 commenced 1 March 1999 (s 2 (2))

Rates and Land Tax (Amendment) Act (No 2) 1999 No 43

notified 12 July 1999 (Gaz 1999 No S44)
taken to have commenced 1 July 1999 (s 2)

Rates and Land Tax Amendment Act 2000 No 26

notified 15 June 2000 (Gaz 2000 No 24)
s 1, s 2 commenced 15 June 2000 (IA s 10B)
remainder commenced 1 July 2000 (s 2)

Rates and Land Tax Amendment Act 2000 (No 2) No 31

notified 6 July 2000 (Gaz 2000 No S33)
s 1, s 2 commenced 6 July 2000 (IA s 10B)
remainder taken to have commenced 1 July 2000 (s 2)

**Treasury and Infrastructure Legislation Amendment Act 2000 No 78
s 5**

notified 21 December 2000 (Gaz 2000 No S69)
s 1, s 2 commenced 21 December 2000 (IA s 10B)
s 5 commenced 21 December 2000 (s 2 (3))

Unit Titles Consequential Amendments Act 2001 No 17 sch 2

notified 5 April 2001 (Gaz 2001 No 14)
s 1, s 2 commenced 5 April 2001 (IA s 10B)
sch 2 commenced 5 October 2001 (s 2)

Rates and Land Tax Amendment Act 2001 No 39

notified 29 June 2001 (Gaz 2001 No S36)
s 1, s 2 commenced 29 June 2001 (IA s 10B)
remainder commenced 1 July 2001 (s 2)

Legislation (Consequential Amendments) Act 2001 No 44 pt 323

notified 26 July 2001 (Gaz 2001 No 30)
s 1, s 2 commenced 26 July 2001 (IA s 10B)
pt 323 commenced 12 September 2001 (s 2 and see Gaz 2001 No S65)

Supreme Court Amendment Act 2001 (No 2) No 54 sch 2 pt 2.5

notified 15 August 2001 (Gaz 2001 No S57)
s 1, s 2 commenced 15 August 2001 (IA s 10B)
sch 2 pt 2.5 commenced 15 August 2001 (s 2)

Treasury Legislation Amendment Act 2002 No 7 pt 3

notified LR 17 April 2002
s 1, s 2 commenced 17 April 2002 (LA s 75)
pt 3 commenced 16 July 2002 (s 2 (3))

Endnotes

3 Legislation history

Rates and Land Tax Amendment Act 2002 No 16

notified LR 13 June 2002
s 1, s 2 commenced 13 June 2002 (LA s 75)
remainder commenced 1 July 2002 (s 2)

Revenue Legislation Amendment Act 2002 No 28 pt 3

notified LR 9 September 2002
s 1, s 2 taken to have commenced 1 July 2002 (LA s 75 (2))
pt 3 commenced 1 October 2002 (s 2 (2))

Districts Act 2002 No 39 pt 1.6

notified LR 10 October 2002
s 1, s 2 commenced 10 October 2002 (LA s 75 (1))
pt 1.6 commenced 11 October 2002 (s 2)

Revenue Legislation Amendment Act 2002 (No 2) A2002-48 pt 4

notified LR 20 December 2002
s 1, s 2 commenced 20 December 2002 (LA s 75 (1))
pt 4 commenced 1 July 2003 (s 2 (1))

Rates and Land Tax Amendment Act 2003 A2003-28

notified LR 30 June 2003
s 1, s 2 commenced 30 June 2003 (LA s 75 (1))
remainder commenced 1 July 2003 (s 2 and see Revenue Legislation
Amendment Act 2002 (No 2) A2002-48 s 2 (1))

Revenue Legislation Amendment Act 2003 (No 2) A2003-59 pt 2

notified LR 18 December 2003
s 1, s 2 commenced 18 December 2002 (LA s 75 (1))
pt 2 commenced 19 December 2003 (s 2)

Criminal Code (Theft, Fraud, Bribery and Related Offences) Amendment Act 2004 A2004-15 sch 2 pt 2.77

notified LR 26 March 2004
s 1, s 2 commenced 26 March 2004 (LA s 75 (1))
sch 2 pt 2.77 commenced 9 April 2004 (s 2 (1))

as repealed by

Rates Act 2004 A2004-3 amdt 1.8

notified LR 18 February 2004

s 1, s 2 commenced 18 February 2004 (LA s 75 (1))

amdt 1.8 commences 1 July 2004 (s 2)

4 Amendment history

Title

title am 1986 No 89 s 4

Preliminary

pt 1 hdg ins 1986 No 89 s 5

Name of Act

s 1 am 1986 No 89 s 6

Commencement

s 2 om R6 LRA

Repeal

s 3 am 1959 No 21 sch 1
om 1993 No 1 sch 1

Dictionary

s 4 am 1929 No 17 s 2; 1930 No 5 sch 1; 1970 No 47s 2; 1974 No 29 sch; 1977 No 21 sch; 1988 No 63 s 3; 1994 No 101 sch
def **city area** ins 1992 No 31 s 4
om A2002-48 s 8
def **commissioner** ins 1990 No 3 s 3
sub 1999 No 5 sch 2
om A2002-48 s 8
def **determined fee** ins 1999 No 43 s 4
om 2001 No 44 amdt 1.3546
def **secretary** ins 1983 No 9 s 3
sub 1988 No 63 s 3
om 1989 No 38 sch 1
def **the board** ins 1967 No 5 s 2
om 1988 No 63 s 3
def **the city area** sub 1967 No 5 s 2
om 1992 No 31 s 4
def **the commission** om 1930 No 5 s 4
def **the court** ins 1929 No 5 s 2
om 1967 No 5 s 2
def **the judge** ins 1929 No 5 s 2
om 1967 No 5 s 2

Endnotes

4 Amendment history

def **the registrar** ins 1929 No 5 s 2
om 1967 No 5 s 2
defs reloc to dict A2002-48 s 9
sub A2002-48 s 10

Notes

s 4A ins 1991 No 27 s 4
om 1993 No 44 sch 2
ins A2002-48 s 10

Unimproved value

pt 2 hdg ins 1986 No 89 s 7

Unimproved value

s 5 am 1929 No 5 s 3; 1931 No 5 s 3
sub 1967 No 5 s 3
am 1970 No 47 s 3; 1974 No 29 sch; 1977 No 21 sch; 1983
No 12 s 3; 1986 No 2 s 4; 1988 No 63 s 4; 1989 No 38 sch 1;
1994 No 101 sch; pars renum R9 LA; 2002 No 28 s 12;
A2002-48 s 11

Unimproved value of land developed by private sector

s 5A ins 1986 No 2 s 5
am 1989 No 38 sch 1

Rateable lands

s 6 am 1970 No 47 s 4; 1974 No 29 s 2; 1977 No 1 s 3; 1977 No
21 sch; 1977 No 44 s 3; 1989 No 38 sch 1; 1994 No 101 sch;
A2002-48 s 12, s 13

Exemption of schools from general and lighting rates

s 6A ins 1931 No 5 s 4
am 1967 No 5 s 4
om 1974 No 29 s 3

Initial valuation

s 7 sub 1929 No 5 s 4
am 1931 No 5 sch (as am by 1930 No 5 as am by 1933 No 4)
sub 1967 No 5 s 5; 1970 No 47 s 5; 1988 No 63 s 5
am 1990 No 3 s 7

Automatic revaluations

s 8 om 1929 No 5 s 5
ins 1967 No 5 s 5
am 1976 No 69 s 2; 1988 No 63 s 6; 1989 No 38 sch 1; 1990
No 3 s 7; 1991 No 27 s 5; 2001 No 44 amdt 1.3547; ss
renum R9 LA

Determinations for 1995 and 1996

s 9 am 1929 No 5 s 6; 1931 No 5 s 5, sch
sub 1967 No 5 s 5; 1983 No 12 s 4
om 1988 No 63 s 7
ins 1997 No 33 s 5

Revaluation following error or changed circumstances

s 10 am 1929 No 5 s 7; 1931 No 5 s 6, sch
sub 1967 No 5 s 5
am 1974 No 29 s 4; 1977 No 21 s 4; 1983 No 12 s 5; 1990 No
3 s 7; 1992 No 55 s 4; 1994 No 101 s 5, sch

Application of determination or redetermination to rates

s 11 am 1931 No 5 sch
sub 1950 No 5 s 2; 1967 No 5 s 5; 1970 No 47 s 6
am 1974 No 29 s 5; 1983 No 12 s 6; 1988 No 63 s 8; 1990
No 24 s 5; 1991 No 27 s 6; 1992 No 55 s 5; A2002-48 s 14

Unimproved values—1995 and 1996

s 11A ins 1995 No 12 s 5
am 1996 No 29 s 4; 1997 No 33 s 6

Recording and notification of unimproved value

s 12 am 1929 No 5 s 8
om 1930 No 5 sch 1
ins 1967 No 5 s 5
am 1983 No 9 s 4; 1988 No 63 s 9; 1989 No 38 sch 1; 1990
No 3 s 7

Rates

pt 3 hdg ins 1986 No 89 s 9

Imposition and payment

div 3.1 hdg (prev pt 3 div 1 hdg) ins 1986 No 89 s 9
renum R7 LA

Part subject to pt 4A

s 12A ins 1970 No 47 s 7
am 1971 No 38 s 2; 1974 No 29 s 6; 1979 No 29 s 2
om 1986 No 89 s 8
ins 1999 No 3 s 4

Endnotes

4 Amendment history

Imposition

s 13 am 1929 No 17 s 3; 1931 No 5 sch
sub 1967 No 5 s 5
am 1985 No 52 s 2; 1989 No 10 s 5; 1990 No 24 s 6; 1991
No 28 s 4; 1991 No 55 sch
sub 1992 No 31 s 5
am 1993 No 33 s 4; 1994 No 33 s 4; 1995 No 12 s 6; 1996
No 29 s 5
sub 1997 No 33 s 7
am 1998 No 13 s 4; 1999 No 43 s 5; 2000 No 26 s 4; 2001
No 39 ss 4-8; 2002 No 16 s 4; A2002-48 ss 15-17; A2003-28
s 4, s 5

Imposition—interim rating system 2002-2003

s 13A ins 2002 No 16 s 5
exp 1 July 2003 (s 13A (5))

Assessment of rates

s 14 am 1929 No 17 s 4; 1931 No 5 sch
sub 1967 No 5 s 5
am 1974 No 29 s 7
sub 1977 No 44 s 4
am 1990 No 3 s 7; 1995 No 12 s 7; ss renum R9 LA

Special provision in respect of the period from 1 January to 30 June 1971

s 14A ins 1970 No 47 s 8
om 1988 No 63 s 10

Payment of rates

s 15 am 1929 No 5 s 9; 1929 No 17 s 5; 1930 No 5 sch 1; 1931 No
5 s 7, sch; 1937 No 1 s 2
sub 1967 No 5 s 5
am 1970 No 47 s 9; 1971 No 38 s 3; 1974 No 29 s 8, sch;
1977 No 21 sch; 1977 No 44 s 5; 1984 No 27 s 3; 1988 No
63 s 11; 1989 No 38 sch 1; 1989 No 10 s 6; 1991 No 27 s 7;
1991 No 28 s 5; 1994 No 101 sch; 1995 No 12 s 8; 2001
No 44 amds 1.3548-1.3550; ss and pars renum R9 LA

Land not previously valued

s 15A ins 1988 No 63 s 12
am 1989 No 38 sch 1; 1990 No 3 s 7

Exemption from payment of rates

s 16 am 1929 No 17 s 6; 1931 No 5 sch; 1959 No 21 sch 1
om 1967 No 5 s 5
ins 1977 No 44 s 6
am 1989 No 38 sch 1
om 1995 No 12 s 9

Enforcement

div 3.2 hdg (prev pt 3 div 2 hdg) ins 1986 No 89 s 10
renum R7 LA

Notice of rates in arrears

s 17 am 1931 No 5 sch; 1990 No 3 s 7; 1994 No 101 sch
sub 2001 No 44 amdt 1.3551

Unoccupied land—letting for nonpayment of rates

s 18 am 1930 No 5 sch 1; 1931 No 5 sch; 1937 No 27 sch 2; 1974
No 29 sch; 1977 No 21 sch; 1986 No 89 s 11; 1989 No 38
sch 1; 1989 No 10 s 7; 1990 No 3 s 7; 1994 No 101 sch;
2001 No 44 amdt 1.3552; ss renum R9 LA

Sale of land for nonpayment of rates

s 19 am 1931 No 5 sch; 1967 No 5 s 6; 1974 No 29 sch; 1977 No
21 sch; 1986 No 89 s 12; 1989 No 10 s 8; 1990 No 3 s 7;
1994 No 101 sch; 2001 No 44 amdt 1.3553, amdt 1.3554

Properties in a declaration may be included in single application

s 21 am 1929 No 5 s 10; 1994 No 101 sch
sub 2001 No 44 amdt 1.3555

Charge of rates and land tax on rateable land

s 21A ins 1991 No 27 s 8
am 1991 No 55 sch

Recovery of rates

s 22 am 1931 No 5 sch; 1986 No 89 s 13
sub 1988 No 63 s 13
am 1989 No 38 sch 1; 1989 No 10 s 9; 1990 No 24 s 7; 1991
No 27 s 9; 1994 No 101 sch; 1994 No 105 s 4; 2001 No 44
amdt 1.3556, amdt 1.3557; ss renum R9 LA
sub 2002 No 7 s 9

Payment by ratepayer's debtor

s 22AAA ins 1990 No 24 s 8
am 1994 No 81 sch; 2002 No 7 s 10

Remission of penalty

s 22AA ins 1989 No 10 s 10
am 1990 No 3 s 7

Land tax

pt 4 hdg ins 1986 No 89 s 14

Imposition and payment

div 4.1 hdg (prev pt 4 div 1 hdg) ins 1986 No 89 s 14
renum R7 LA

Endnotes

4 Amendment history

Interpretation for pt 4

s 22AAB ins 1991 No 55 s 4
sub 1995 No 12 s 10
am 1999 No 3 s 5; 2002 No 28 s 13

Part subject to pt 4A

s 22AAC ins 1999 No 3 s 6

Imposition of land tax

s 22A ins 1986 No 89 s 14
am 1989 No 10 s 11; 1990 No 24 s 9; 1991 No 55 sch
sub 1992 No 55 s 6
am 1993 No 33 s 5; 1995 No 12 s 11; 1997 No 33 s 8; 1999
No 3 s 7
sub 2002 No 28 s 14
am R12 LA; A2002-48 s 18, s 19

Exempt land

s 22B ins 1986 No 89 s 14
am 1989 No 38 sch 1; 1991 No 55 s 5; 1992 No 31 s 6; 1992
No 55 s 7; 1994 No 97 sch pt 1; 1994 No 101 s 6, sch; 1995
No 12 s 12; ss and pars renum R9 LA; 2002 No 28 s 15,
s 16, ss 18-20; pars renum R11 LA (see 2002 No 28 s 17);
ss renum R11 LA (see 2002 No 28 s 21); A2002-48 ss 20-22

Application for exemption—compassionate cases

s 22BA ins 1991 No 55 s 6
am 1992 No 55 s 8; 1995 No 12 s 13

Commissioner must be told if land leased for residential purposes is rented

s 22BBhdg sub A2002-48 s 23
s 22BB ins 1991 No 55 s 6
sub 2000 No 78 s 5
am A2002-48 s 24, s 25

Power to obtain further information

s 22BC ins 1991 No 55 s 6
sub 1999 No 3 s 8

Selfincrimination

s 22BD ins 1991 No 55 s 6
am A2004-15 amdt 2.157

Assessment

s 22C ins 1986 No 89 s 14
am 1990 No 3 s 7; 1995 No 12 s 14

Special provision for period to 30 June 1987

s 22D ins 1986 No 89 s 14
am 1994 No 101 sch

Multiple dwellings

s 22DA ins 1992 No 55 s 9
sub 1995 No 12 s 15
am 2000 No 31 s 4; ss renum R9 LA; 2002 No 28 s 22

Land partly owned by a company or trustee

s 22DB ins 2002 No 28 s 23

Payment of land tax

s 22E ins 1986 No 89 s 14
am 1988 No 63 s 14; 1989 No 38 sch 1; 1989 No 10 s 12;
1992 No 55 s 10; 1994 No 101 sch; 1995 No 12 s 16; ss
renum R9 LA

Land not previously valued

s 22EA ins 1988 No 63 s 15
am 1990 No 3 s 7; 1995 No 12 s 17

Penalty tax

s 22EB ins 1991 No 55 s 7

Refund or remission of penalty tax

s 22EC ins 1991 No 55 s 7

Power to enter business premises

div 4.1A hdg (prev pt 4 div 1A hdg) ins 1999 No 3 s 9
renum R7 LA

Definitions for div 4.1A

s 22ED ins 1999 No 3 s 9

Authorised officers

s 22EE ins 1999 No 3 s 9

Identity cards

s 22EF ins 1999 No 3 s 9
am 2001 No 44 amdt 1.3558, amdt 1.3559

Power of entry

s 22EG ins 1999 No 3 s 9

Restriction on power of entry to partly residential premises

s 22EGA ins 1999 No 3 s 9

Protection if authorised officer acts reasonably and in good faith

s 22EH ins 1999 No 3 s 9

Enforcement

div 4.2 hdg (prev pt 4 div 2 hdg) ins 1986 No 89 s 14
renum R7 LA

Endnotes

4 Amendment history

Notice of land tax arrears

s 22F ins 1986 No 89 s 14
 am 1990 No 3 s 7
 sub 2001 No 44 amdt 1.3560

Recovery of land tax

s 22FA ins 1989 No 10 s 13
 om 1990 No 24 s 10

Remedies for nonpayment of land tax

s 22G ins 1986 No 89 s 14
 am 1989 No 10 s 14 (as am by 1990 No 24 s 15); 1990 No 24
 s 11; 1991 No 55 sch; 1994 No 101 sch; 2001 No 44
 amdt 1.3561

Offences

div 4.3 hdg (prev pt 4 div 3 hdg) ins 1991 No 55 s 8
 renum R7 LA

Definitions for div 4.3

s 22GA ins 1991 No 55 s 8

Failure to provide information

s 22GB ins 1991 No 55 s 8
 am 1994 No 81 sch; 1999 No 3 s 10

False or misleading statements

s 22GC ins 1991 No 55 s 8
 am 1994 No 81 sch; 1999 No 3 s 11
 om A2004-15 amdt 2.158

Avoiding land tax

s 22GD ins 1991 No 55 s 8
 am 1994 No 81 sch

Failing to comply with requirement of authorised officer

s 22GDA hdg sub A2004-15 amdt 2.159
s 22GDA ins 1999 No 3 s 12
 am A2004-15 amdt 2.160; ss renum R16 LA (see A2004-15
 amdt 2.161)

Offences in relation to identity cards

s 22GDB ins 1999 No 3 s 12

Objections and review

div 4.4 hdg (prev pt 4 div 4 hdg) ins 1991 No 55 s 8
 renum R7 LA

Objections

s 22GE ins 1991 No 55 s 8
 am 1992 No 55 s 11; 1995 No 12 s 18; 1999 No 3 s 13; 1999
 No 43 s 6; 2001 No 44 amdt 1.3562, amdt 1.3563; ss and
 pars renum R9 LA; 2002 No 28 s 24, s 25

Review of decisions

s 22GF ins 1991 No 55 s 8
 sub 1994 No 101 s 7

Notification of decision

s 22GH ins 1991 No 55 s 8
 am 1994 No 60 sch 1; 1994 No 101 s 8

Effect of pending objection or review

s 22GI ins 1991 No 55 s 8

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

pt 4A hdg ins 1999 No 3 s 14

Definitions for pt 4A

s 22GJ ins 1999 No 3 s 14
 am 2001 No 17 amdt 2.13

Application by owner of eligible parcel of land

s 22GK ins 1999 No 3 s 14
 am 1999 No 43 s 7; 2001 No 44 amdts 1.3564-1.3567

Determination of percentages of non-residential and residential components of intended development

s 22GL ins 1999 No 3 s 14

Imposition and assessment of rates—certain qualifying parcels of land

s 22GM hdg sub A2002-48 s 26
 s 22GM ins 1999 No 3 s 14
 am 1999 No 43 s 8; 2000 No 26 s 5; 2001 No 39 s 9; 2002
 No 16 ss 6-8; A2002-48 s 27, s 28; A2003-28 s 6

Certain parcels of land in city area—interim rating system 2002-2003

s 22GMA ins 2002 No 16 s 9
 exp 1 July 2003 (s 22GMA (5))

Imposition and assessment of land tax

s 22GN ins 1999 No 3 s 14
 am 2002 No 16 s 10, s 11

When pt 4 begins, and ceases, to apply to parcel of land

s 22GO ins 1999 No 3 s 14
 am 2001 No 17 amdt 2.14

Transfer of lease

s 22GP ins 1999 No 3 s 14

Endnotes

4 Amendment history

Reassessment—completion of development

s 22GQ ins 1999 No 3 s 14

Reassessment—noncompletion of development

s 22GR ins 1999 No 3 s 14

Assessment under pt 4A in relation to period replaces previous assessment in relation to that period

s 22GS ins 1999 No 3 s 14

Refund or credit for certain excess payments

s 22GT ins 1999 No 3 s 14

Assessment of rates or of land tax

s 22GU ins 1999 No 3 s 14

Objections

s 22GV ins 1999 No 3 s 14
am 1999 No 43 s 9; 2001 No 44 amdt 1.3568, amdt 1.3569

Review of determination or decision

s 22GW ins 1999 No 3 s 14

Offence—false or misleading statement

s 22GX ins 1999 No 3 s 14
om A2004-15 amdt 2.162

Miscellaneous

pt 5 hdg ins 1986 No 89 s 14

References to owner of land

s 22H ins 1988 No 63 s 16

Delegation

s 22HA ins 1999 No 3 s 15

Notice of transfer

s 23 am 1931 No 5 sch; 1986 No 89 s 15; 1990 No 3 s 7
sub 1990 No 24 s 12
am 1993 No 90 sch; 1994 No 101 s 9; 1995 No 54 sch pt 1;
1998 No 54 sch; 2001 No 44 amdt 1.3570, amdt 1.3571; pars
renum R9 LA; 2002 No 39 amdt 1.6

Joint owners, lessees and licensee

s 24 am 1931 No 5 sch; 1974 No 29 sch; 1977 No 21 sch; 1986
No 89 s 16; 1989 No 38 sch 1; 1991 No 27 s 10; 1991 No 55
sch; 1994 No 101 sch; ss renum R9 LA

Unit subdivisions

s 24A ins 1986 No 89 s 17
 am 1988 No 63 s 17; 1989 No 10 s 15; 1990 No 24 s 13; 1994
 No 101 sch; 1995 No 12 s 19; 1997 No 33 s 9; 2001 No 17
 amdt 2.15, amdt 2.16; ss renum R9 LA
 sub A2003-59 s 4

Application of amendments of s 24A

s 25 am 1931 No 5 sch (as am by 1930 No 5 as am by 1933 No 4);
 1983 No 9 s 4; 1989 No 38 sch 1
 om 1990 No 3 s 4
 ins 2002 No 16 s 12
 exp 1 July 2003 (s 25 (5))
 ins A2003-59 s 5
exp 19 December 2004 (s 25 (3))

Service of notices

s 26 am 1929 No 5 s 11
 sub 1929 No 17 s 7
 am 1986 No 89 s 18; 1989 No 38 sch 1; 1994 No 101 sch

Certificate that rate is not paid

s 27 am 1931 No 5 sch (as am by 1930 No 5 as am by 1933 No 4)
 om 1981 No 35 s 3

Exemption from rates or land tax

s 28 am 1931 No 5 sch; 1986 No 89 s 19; 2001 No 44 amdt
 1.3572-1.3574

Refund or remission of rates or land tax

s 28A ins 1929 No 5 s 12
 am 1931 No 5 sch; 1970 No 47 s 10; 1971 No 38 s 4; 1986
 No 89 s 20

Interest on refund

s 28B ins 1992 No 55 s 12
 am 2001 No 44 amdt 1.3575, amdt 1.3576; 2002 No 7 s 11

Review of decision that land rateable

s 28C ins 1994 No 101 s 10
 am 1999 No 43 s 10; 2001 No 44 amdt 1.3577, amdt 1.3578

Objections to determinations

s 29 am 1931 No 5 sch
 sub 1967 No 5 s 7
 am 1983 No 9 s 4; 1989 No 38 sch 1; 1990 No 3 s 5; 1994
 No 60 sch 1; 1994 No 101 sch; 1999 No 43 s 11; 2001 No 44
 amdt 1.3579, amdt 1.3580; ss renum R9 LA

Endnotes

4 Amendment history

Review of interest decision

s 30 sub 1929 No 5 s 13
 am 1929 No 17 s 8
 sub 1967 No 5 s 7; 1975 No 12 s 2
 om 1977 No 21 s 5
 ins 1994 No 101 s 11
 am 1999 No 43 s 12; 2001 No 44 amdt 1.3581, amdt 1.3582;
 2002 No 7 s 12

Administrative appeals tribunal

s 30A ins 1975 No 12 s 2
 sub 1977 No 21 s 5 (as am by 1977 No 44)
 am 1989 No 38 sch 1; 1990 No 3 s 7; 1994 No 60 sch 1
 om 1994 No 101 s 11

Board to review Minister's decision

s 30B ins 1975 No 12 s 2
 om 1977 No 21 s 5

Procedure on appeal

s 30C ins 1975 No 12 s 2
 om 1977 No 21 s 5

Decision of question

s 30D ins 1975 No 12 s 2
 om 1977 No 21 s 5

Review of decisions

s 31 ins 1929 No 5 s 13
 am 1931 No 5 sch
 sub 1967 No 5 s 7
 om 1977 No 21 s 5
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Notification of decisions

s 32 am 1929 No 5 s 13
 sub 1967 No 5 s 7
 am 1974 No 29 s 9; 1975 No 12 s 3
 om 1977 No 21 s 5
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 am 1929 No 12 s 2; 1929 No 17 s 9; 1931 No 5 sch (as am by
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 am 1977 No 21 s 6; 1986 No 89 s 21; 1988 No 63 s 18; 1989
 No 10 s 16
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 am 2001 No 54 amdt 2.6

Effect of pending objection, review or appeal

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 am 1931 No 5 sch (as am by 1930 No 5 as am by 1933 No 4)
 sub 1967 No 5 s 7
 am 1977 No 21 s 7; 1983 No 9 s 4; 1986 No 89 s 22; 1988
 No 63 s 19; 1989 No 38 sch 1; 1990 No 3 s 7
 sub 1994 No 101 s 12

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s 34B ins A2002-48 s 29

Statement of amounts payable and payments made

s 34C ins A2002-48 s 29

Documentary evidence

s 35 ins 1929 No 5 s 13
 am 1929 No 17 s 10; 1931 No 5 sch
 sub 1967 No 5 s 7
 am 1981 No 35 s 4; 1983 No 9 s 4; 1986 No 89 s 23; 1988
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 am 1929 No 17 s 11
 om 1930 No 5 sch 1
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Endnotes

4 Amendment history

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om 1967 No 5 s 7
ins 2001 No 44 amdt 1.3584

Regulation-making power

s 39 ins 1929 No 5 s 13
am 1937 No 27 sch 2
om 1967 No 5 s 7
ins 2001 No 44 amdt 1.3584

Power of court to allow further evidence

s 40 ins 1929 No 5 s 13
om 1967 No 5 s 7

Power of amendment

s 41 ins 1929 No 5 s 13
om 1967 No 5 s 7

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s 42 ins 1929 No 5 s 13
am 1937 No 27 sch 2
om 1967 No 5 s 7

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s 43 ins 1929 No 5 s 13
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om 1967 No 5 s 7

Enforcement of order for payment of money

s 44 ins 1929 No 5 s 13
am 1937 No 27 sch 2
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s 45 ins 1929 No 5 s 13
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s 46 ins 1929 No 5 s 13
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s 47 ins 1929 No 5 s 13
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s 48 ins 1929 No 5 s 13
am 1931 No 5 sch; 1989 No 38 sch 1
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Transitional provision—certain determinations may be retrospective

s 49 ins 1999 No 43 s 14
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The schedules

hdg to the schs om 1993 No 1 sch 1

The first schedule

sch 1 am 1930 No 5 sch 1; 1931 No 5 sch (as am by 1930 No 5 as
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om 1993 No 1 sch 1

The second schedule

sch 2 am 1937 No 27 sch 2; 1959 No 21 sch 1; 1967 No 5 s 8; 1986
No 89 s 24
om 1990 No 24 s 14

Dictionary

dict ins A2002-48 s 30
def **average unimproved value** ins 1997 No 33 s 4
reloc from s 4 A2002-48 s 9
def **commercial land** ins A2002-48 s 30
def **commissioner** ins A2002-48 s 30
def **Commonwealth authority** ins 1994 No 101 s 4
reloc from s 4 A2002-48 s 9
def **Crown land** am 1930 No 5 sch 1
reloc from s 4 A2002-48 s 9
def **development lease** ins 2002 No 28 s 11
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def **instalment day** ins 1988 No 63 s 3
sub 1989 No 10 s 4; 1995 No 12 s 4
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def **lease** ins 1967 No 5 s 2
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def **office** ins 1989 No 38 sch 1
am 1994 No 38 sch 1 pt 68
reloc from s 4 A2002-48 s 9
def **owner** sub 1992 No 55 s 3; 1994 No 101 s 4
reloc from s 4 A2002-48 s 9
def **parcel** am 1986 No 2 s 3
reloc from s 4 A2002-48 s 9
def **penalty tax** ins 1991 No 55 s 3
reloc from s 4 A2002-48 s 9
def **primary production** ins A2002-48 s 30
def **rates** ins 1929 No 17 s 2
sub 1967 No 5 s 2
reloc from s 4 A2002-48 s 9

Endnotes

5 Earlier republishings

def **relevant date** ins 1988 No 63 s 3
reloc from s 4 A2002-48 s 9
def **residential land** ins A2002-48 s 30
def **rural land** ins A2002-48 s 30
def **year** ins A2002-48 s 30

5 Earlier republishings

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

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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
7	Act 2001 No 54	12 September 2001
8	Act 2001 No 54	11 October 2001
9	Act 2002 No 16	1 July 2002
10	Act 2002 No 16	16 July 2002
11	Act 2002 No 28	2 October 2002
12	Act 2002 No 39	11 October 2002
13	A2003-28	1 July 2003
14	A2003-28	2 July 2003
15	A2003-59	19 December 2003

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