



AUSTRALIAN CAPITAL TERRITORY

Rates and Land Tax (Amendment) Act 1990

No. 3 of 1990

An Act to amend the *Rates and Land Tax Act 1926*

[Notified in ACT Gazette S8: 2 March 1990]

The Legislative Assembly for the Australian Capital Territory enacts as follows:

Short title

1. This Act may be cited as the *Rates and Land Tax (Amendment) Act 1990*.

Principal Act

2. In this Act, “Principal Act” means the *Rates and Land Tax Act 1926*.¹

Interpretation

3. Section 4 of the Principal Act is amended by inserting in subsection (1) the following definition:

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

Repeal

4. Section 25 of the Principal Act is repealed.

Objections to determinations

5. Section 29 of the Principal Act is amended—
- (a) by omitting from subsection (1) “on him”;
 - (b) by omitting from subsection (1) “administrative head” and substituting “Commissioner”;
 - (c) by omitting from subsections (2) and (3) “Minister” and substituting “Commissioner”; and
 - (d) by inserting in subsection (3) “or her” after “his”.

Substitution

6. Section 35 of the Principal Act is repealed and the following section substituted:

Documentary evidence

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

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

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

is evidence of the matters stated in the certificate.

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

- (a) under section 12 or 15A that the Commissioner has determined or re-determined the unimproved value of a parcel of land as set out in the notice;
- (b) under section 14, 15A or 34 that the Commissioner has assessed or re-assessed, as set out in the notice, the amount of rates payable under that section;

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

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

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

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

References to the Minister

7. The following provisions of the Principal Act are amended by omitting “Minister” (wherever occurring) and substituting “Commissioner”:

section 7; subsections 8 (1) and (1A) and 10 (1) and (2); section 12; subsections 14 (1) and (2) and 15A (2), (3) and (4); section 17; subsections 18 (1) to (6) (inclusive) and 19 (1); section 22AA; subsections 22C (1) and (2) and 22EA (2); section 22F; subsections 23 (1), 30A (1) and 34 (1).

NOTE

1. No. 6, 1926 as amended by Nos. 5, 12 and 17, 1929; No. 5, 1930; No. 5, 1931; No. 4, 1933; Nos. 1 and 27, 1937; Nos. 25 and 35, 1938; No. 5, 1950; No. 21, 1959; No. 5, 1967; No. 47, 1970; No. 38, 1971; No. 29, 1974; No. 12, 1975; No. 69, 1976; Nos. 1, 21 and 44, 1977; No. 29, 1979; No. 35, 1981; Nos. 9 and 12, 1983; No. 27, 1984; No. 52, 1985; Nos. 2 and 89, 1986; No. 63, 1988; Nos. 21 and 38, 1989 and Act No. 10, 1989.

[Presentation speech made in Assembly on 23 November 1989.]