



AUSTRALIAN CAPITAL TERRITORY

Rates and Land Tax (Amendment) Act 1993

No. 33 of 1993

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

[Notified in ACT Gazette S114: 25 June 1993]

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 1993*.

Commencement

2. This Act commences on the day on which it is notified in the *Gazette*.

Principal Act

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

Imposition

4. Section 13 of the Principal Act is amended—

- (a) by omitting from subsection (1) “1.019%” and substituting “0.985%”; and
- (b) by omitting from subsection (2) “0.5095%” and substituting “0.4925%”.

Imposition

5. Section 22A of the Principal Act is amended—

- (a) by omitting subsection (2) and substituting the following subsection:

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

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

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

; and

- (b) if land tax assessed in respect of a parcel of land is not paid on or before the due date for payment of that tax—the determined percentage per annum of the amount so assessed.”; and
- (b) by omitting from subsection (4) “subsection (3)” and substituting “paragraph (2) (b)”.

Application and determination of percentage

6. (1) The amendments effected by sections 4 and 5 apply in relation to the year that commenced or commences on 1 July 1993 and each subsequent year.

(2) For the purposes of section 22A of the Principal Act as amended by this Act, 4% shall be taken to have been determined by the Minister on 1 July 1993 by notice in the *Gazette* under paragraph 22A (2) (b) of the Principal Act as amended by this Act.

(3) Subsection 22A (4) of the Principal Act does not apply to the percentage taken to have been determined under subsection (2).

(4) Where after the commencement of this Act the Minister by notice in the *Gazette* (in this section called “the relevant notice”) under paragraph 22A (2) (b) of the *Rates and Land Tax Act 1926* determines a percentage that differs from the percentage taken to have been determined under subsection (2) (in this section called “the statutory determination”)—

- (a) the statutory determination shall be taken to have been replaced by the determination effected by the relevant notice in accordance with its terms; and
- (b) subsection 6 (9) of the *Subordinate Laws Act 1989* applies in relation to the statutory determination as if it were the previous law within the meaning of that subsection that had been repealed by the relevant notice.

(5) If the statutory determination is revived in accordance with subsection 6 (9) of the *Subordinate Laws Act 1989*, subsection (4) applies to it as if that subsection had not previously applied to it.

NOTE

1. Reprinted as at 31 March 1992. See also Acts Nos. 31 and 55, 1992; No. 1, 1993.

[Presentation speech made in Assembly on 15 June 1993]