



AUSTRALIAN CAPITAL TERRITORY

## **Rates and Land Tax (Amendment) Act 1996**

**No. 29 of 1996**

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

*[Notified in ACT Gazette S130: 1 July 1996]*

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 1996*.

#### **Commencement**

2. This Act commences on 1 July 1996.

#### **Principal Act**

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

#### **Unimproved values—1995, 1996 and 1997**

4. Section 11A of the Principal Act is amended—

- (a) by omitting from subsection (1) “1 January 1995” and substituting “a special relevant date”;
- (b) by omitting from subsection (2) “1 January 1995” and substituting “a special relevant date”;

- (c) by omitting from subsection (3) all the words before paragraph (c) and substituting—

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

- (a) subsection (2) does not apply to the parcel in relation to any later special relevant date;
  - (b) the unimproved value of the parcel as at any later special relevant date shall be taken to be the unimproved value of the parcel as at 1 January 1994;”;
- (d) by adding at the end the following subsection:

“(4) In this section—

‘special relevant date’ means 1 January 1995 or 1 January 1996.”.

### **Imposition**

**5.** Section 13 of the Principal Act is amended—

- (a) by omitting from subsection (1) “1.0296%” and substituting “1.0605%”; and
- (b) by omitting from subsection (2) “0.5148%” and substituting “0.5302%”.

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### **NOTE**

### **Principal Act**

1. Reprinted as at 28 February 1995. See also Acts Nos. 12 and 54, 1995.

*[Presentation speech made in Assembly on 18 June 1996]*