



AUSTRALIAN CAPITAL TERRITORY

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

No. 43 of 1999

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

[Notified in ACT Gazette S44: 12 July 1999]

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

1. Short title

This Act may be cited as the *Rates and Land Tax (Amendment) Act (No. 2) 1999*.

2. Commencement

This Act is taken to have commenced on 1 July 1999.

3. Principal Act

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

4. Interpretation

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

“ ‘determined fee’ means the fee (if any) determined under section 36 for the purposes of the provision in which the expression occurs;”.

5. Imposition

Section 13 of the Principal Act is amended—

- (a) by omitting from subsection (2) “\$240” and substituting “\$260”;
- (b) by omitting from the formula in subsection (3) “\$240” and substituting “\$260”;
- (c) by omitting from paragraph (a) of the definition of “P” in subsection (3) “1.1144” and substituting “1.1046”;
- (d) by omitting from paragraph (b) of the definition of “P” in subsection (3) “1.1657” and substituting “1.2776”; and
- (e) by omitting from the definition of “P” in subsection (4) “0.5572” and substituting “0.5523”.

6. Objections

Section 22GE of the Principal Act is amended by inserting after subsection (1A) the following subsection:

“(1B) An objection under this section shall be accompanied by the determined fee.”.

7. Application by owner of eligible parcel of land

Section 22GK of the Principal Act is amended by omitting subparagraph (2) (d) (i) and substituting the following subparagraph:

“(i) the determined fee;”.

8. Imposition and assessment of rates—certain parcels of land in City Area

Section 22GM of the Principal Act is amended by omitting from the formula in the modification of subsection 13 (3) made by subsection (2) “\$240”, “1.1657” and “1.1144” and substituting “\$260”, “1.2776” and “1.1046” respectively.

9. Objections

Section 22GV of the Principal Act is amended by inserting after subsection (2) the following subsection:

“(2A) A notice of objection shall be accompanied by the determined fee.”.

10. Review of decision that land rateable

Section 28C of the Principal Act is amended by inserting after subsection (2) the following subsection:

“(2A) An application for reconsideration shall be accompanied by the determined fee.”.

11. Objections to determinations

Section 29 of the Principal Act is amended by inserting after subsection (1) the following subsection:

“(1A) An application shall be accompanied by the determined fee.”.

12. Review of interest decision

Section 30 of the Principal Act is amended by inserting after subsection (2) the following subsection:

“(2A) An application shall be accompanied by the determined fee.”.

13. Insertion

After section 35 of the Principal Act the following sections are inserted:

“36. Determination of fees

The Minister may, by notice in writing published in the *Gazette*, determine fees for the purposes of this Act.

“37. Refund of certain fees

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

“(2) The Commissioner shall refund a fee to which this section applies if—

- (a) the Commissioner allows the objection in whole or in part; or
- (b) where the owner of a parcel of land is entitled to appeal to the Administrative Appeals Tribunal or to a court—the owner so appeals and—
 - (i) the Tribunal or a court hearing an appeal on the matter upholds the objection in whole or in part;
 - (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.”.

14. Insertion

After section 48 of the Principal Act the following section is inserted:

“49. Transitional provision—certain determinations may be retrospective

“(1) Despite section 7 of the *Subordinate Laws Act 1989*, if a determination of a fee under section 36—

- (a) is made before 31 July 1999; and
- (b) is expressed to have effect from a date not earlier than 1 July 1999;

the determination is taken to have effect from that date.

“(2) This section ceases to operate on 31 July 1999.”.

NOTE

Principal Act

1. Reprinted as at 31 January 1998. See also Acts Nos. 13 and 54, 1998; Nos. 3 and 5, 1999.

[Presentation speech made in Assembly on 4 May 1999]

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