



Australian Capital Territory

Land Tax Act 2004

A2004-4

Republication No 26

Effective: 28 March 2019 – 9 December 2019

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Last amendment made by [A2019-7](#)

About this republication

The republished law

This is a republication of the *Land Tax Act 2004* (including any amendment made under the *Legislation Act 2001*, part 11.3 (Editorial changes)) as in force on 28 March 2019. It also includes any commencement, amendment, repeal or expiry affecting this republished law to 28 March 2019.

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

Kinds of republications

The Parliamentary Counsel's Office prepares 2 kinds of republications of ACT laws (see the ACT legislation register at www.legislation.act.gov.au):

- 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, the symbol **U** appears immediately before the provision heading. Any uncommenced amendments that affect this republished law are accessible on the ACT legislation register (www.legislation.act.gov.au). For more information, see the home page for this law on the register.

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 the *Legislation Act 2001*, section 95.

Penalties

At the republication date, the value of a penalty unit for an offence against this law is \$160 for an individual and \$810 for a corporation (see *Legislation Act 2001*, s 133).



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Australian Capital Territory

Land Tax Act 2004

An Act about land tax

Part 1 Preliminary

1 Name of Act

This Act is the *Land Tax Act 2004*.

Note This Act is a **tax law** under the Taxation Administration Act. As a tax law, this Act is subject to provisions of the Taxation Administration Act about the administration and enforcement of tax laws generally.

3 Dictionary

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

Note 1 The dictionary at the end of this Act defines certain terms used in this Act, and includes references (**signpost definitions**) to other terms defined elsewhere.

For example, the signpost definition '**unit subdivision**—see the [Rates Act 2004](#), dictionary.' means that the term 'unit subdivision' is defined in that dictionary and the definition applies to this Act.

Note 2 A definition in the dictionary (including a signpost definition) 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)).

4 Notes

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

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

5 Offences against Act—application of Criminal Code etc

Other legislation applies in relation to offences against this Act.

Note 1 Criminal Code

The [Criminal Code](#), ch 2 applies to all offences against this Act (see Code, pt 2.1).

The chapter sets out the general principles of criminal responsibility (including burdens of proof and general defences), and defines terms used for offences to which the Code applies (eg *conduct*, *intention*, *recklessness* and *strict liability*).

Note 2 Penalty units

The [Legislation Act](#), s 133 deals with the meaning of offence penalties that are expressed in penalty units.

Part 2 Imposition and payment of land tax

6 Pt 2 subject to pt 4

This part is subject to part 4 (Unit subdivisions).

7 Definitions for pt 2

In this part:

rent means valuable consideration for which a tenant is liable under a residential tenancy agreement in relation to the residential tenancy or a period of the residential tenancy.

residential tenancy agreement—see the [Residential Tenancies Act 1997](#), section 6A.

tenant—see the [Residential Tenancies Act 1997](#), section 6.

trustee does not include a guardian or manager of the property of a person with a legal disability.

8 When is something *rented* for pt 2?

- (1) For this part, a parcel of land or dwelling is not taken to be *rented* only because a tenant is liable to pay for rates, repairs, maintenance or insurance in relation to the parcel or dwelling.

Note For provision about multiple dwellings on a parcel of land, see s 15.

- (2) For this part, a parcel of land or dwelling is taken to be *rented* if it is rented on the 1st day of a quarter.

8A When is land tax payable on parcel of land for pt 2?

- (1) For this part, land tax is payable on a parcel of land for a quarter if it is payable on the 1st day of the quarter.
- (2) Land tax is taken to be payable on a parcel of land on the 1st day of a quarter if it is not exempt under this part from land tax on that day.

- (3) If an exemption under this part stops applying to a parcel of land, land tax is payable on the 1st day of the quarter after the date the exemption stops applying.

9 Imposition of land tax

- (1) Land tax at the appropriate rate is imposed for a quarter on each parcel of rateable land that is residential land.
- (2) However, land tax is not imposed on a parcel of land that is exempt under section 10 or section 11.
- (3) The *appropriate rate* of land tax for a parcel of land is—
- if section 27 (3) applies—the amount worked out under section 27 (4), (5) or (6), whichever applies; or
 - in any other case—the amount worked out for the parcel as follows:

$$FC + (AUV \times P)$$

Note Section 27 (3) applies to a unit owner in a registered units plan whose unit is subject to land tax.

- (4) In this section:

AUV means the average unimproved value of the parcel of land under the [Rates Act 2004](#).

FC means the fixed charge determined under the [Taxation Administration Act](#), section 139 for the parcel of land.

P means the percentage rate determined under the [Taxation Administration Act](#), section 139 for the parcel of land.

Note Power to determine a fixed charge or percentage rate under the [Taxation Administration Act](#) includes the power to determine a different charge or rate for different matters or classes of matter (see [Legislation Act](#), s 48).

10 Land exempted from s 9 generally

- (1) The following parcels of land are exempt from land tax imposed under section 9:
- (a) a parcel of land if exempted under the following provisions:
 - (i) section 11A (Principal place of residence exemption);
 - (ii) section 11B (Moving out of principal place of residence);
 - (iii) section 11C (Moving into principal place of residence);
 - (iv) section 11D (Exemption after death of owner);
 - (v) section 11G (Exemption for life tenant);
 - (vi) section 11H (Exemption if nil or nominal rent paid);
 - (vii) section 11I (Exemption if land becomes unfit for occupation);
 - (b) a parcel of residential land owned by an individual if the parcel is exempted under section 13 (Decision on compassionate application) in relation to the parcel;

Note An exemption under s 13 is for 1 year or less.
 - (c) a parcel of land if exempted under section 13A (Exemption for land provided for affordable community housing);
 - (d) a parcel of rural land;
 - (e) a parcel of land owned by the housing commissioner under the [Housing Assistance Act 2007](#);
 - (f) a parcel of land owned or leased by an entity declared under the [Duties Act 1999](#), section 73A (Transfers etc to entities for community housing);
 - (g) a parcel of land leased for a retirement village;
 - (h) a parcel of land leased for a nursing home;

- (i) a parcel of land leased for a nursing home and a retirement village;
- (j) a parcel of land leased by a religious institution or order to provide residential accommodation to a member of the institution or order and allow the member to perform his or her duties as a member of the institution or order;
- (k) a parcel of land, other than a parcel of residential land leased to a corporation or trustee, being used for a purpose prescribed under the regulations.

(2) In this section:

nursing home means premises that—

- (a) are approved, or taken to be approved, as a nursing home under the *National Health Act 1953* (Cwlth); and
- (b) are built on land under a lease that allows the use of the land—
 - (i) for 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 residential retirement accommodation.

retirement village means a complex of buildings (whether or not including hostel units)—

- (a) that is intended predominantly for retired people who are at least 55 years old, or couples, at least 1 of whom is at least 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) each of which is intended, and able, to be occupied as a home; and

- (d) that is built on land under a lease that allows the use of the land—
 - (i) for residential retirement accommodation; and
 - (ii) if the land is also used, or to be used, for a nursing home— for 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
- (e) 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.

rural land means—

- (a) rateable land leased for the purpose of primary production only; or
- (b) rateable land leased for the purpose of primary production and other purposes but used mainly for primary production; or
- (c) a parcel of rateable land included in the common property of a community title scheme under the [Community Title Act 2001](#), if no parcel of land in the scheme is—
 - (i) residential land; or
 - (ii) leased for a commercial purpose.

Note Section 15 (2) disapplies this section in certain circumstances.

11 Land exempted from land tax

- (1) The following parcels of land are exempted from land tax:
 - (a) a parcel of land held under a development lease by a corporation;
 - (b) a parcel of residential land owned by a not-for-profit housing corporation.
- (2) In this section:

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.

not-for-profit housing corporation means a corporation registered under the [Corporations Act](#) or the *Co-operatives National Law (ACT)* with a constitution that—

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

Note Section 15 (2) disapplies this section in certain circumstances.

11A Principal place of residence exemption

- (1) This section applies if a parcel of land is, on the 1st day of a quarter, occupied as the principal place of residence of 1 or more owners of the parcel of land.
- (2) The parcel of land is exempt from land tax.

Note Under s 14 the commissioner must be told within 30 days if there is a change in circumstances that would cause land tax to become payable for the parcel.

- (3) However, for 2 people in a domestic partnership with more than 1 parcel of land, only 1 parcel may be eligible for an exemption under this section unless the commissioner is satisfied the people have separated and there is no reasonable likelihood of cohabitation being resumed.

Note Under s 38 and the [Taxation Administration Act](#), s 108, the commissioner must give the person a reviewable decision notice in relation to a decision to refuse to exempt a parcel of land because the commissioner is not satisfied 2 people in a domestic partnership have separated.

11B Moving out of principal place of residence

- (1) This section applies if an owner of a parcel of land—
- (a) occupies the parcel as the principal place of residence; and
 - (b) stops occupying the parcel as the principal place of residence.
- (2) The parcel of land is exempt from land tax for the 1st quarter after the date the owner stops occupying the parcel as the principal place of residence.

Note Under s 14 the commissioner must be told within 30 days if there is a change in circumstances that would cause land tax to become payable for the parcel.

- (3) Subsection (2) does not apply if the parcel of land is rented by a tenant.

11C Moving into principal place of residence

- (1) This section applies if—
- (a) a person becomes the owner of a parcel of land for occupation as the principal place of residence of the person; or
 - (b) a parcel of land stops being rented so it can be occupied as a principal place of residence by a person.

- (2) The parcel of land is exempt from land tax for the 1st quarter after the date—
- (a) for subsection (1) (a)—the person became the owner of the parcel; or
 - (b) for subsection (1) (b)—the parcel stopped being rented.

Note Under s 14 the commissioner must be told within 30 days if there is a change in circumstances that would cause land tax to become payable for the parcel.

- (3) Subsection (2) does not apply if the parcel of land is—
- (a) not occupied as the principal place of residence of the person within 3 months after the date—
 - (i) the person became the owner of the parcel; or
 - (ii) the parcel stopped being rented; or
 - (b) rented by a tenant, other than the vendor of the parcel of land under a rental arrangement with the person for not longer than 3 months.

11D Exemption after death of owner

- (1) This section applies if—
- (a) a parcel of land is occupied as the principal place of residence by the owner of the parcel; and
 - (b) the owner dies.
- (2) The parcel of land is exempt from land tax for 2 years after the date of the owner's death if, during the 2-year period, the parcel is registered in the name of—
- (a) the deceased owner; or

- (b) the personal representative.

Note Under s 14 the commissioner must be told within 30 days if there is a change in circumstances that would cause land tax to become payable for the parcel.

- (3) Before the 2-year period ends, the personal representative may apply, in writing, to the commissioner to extend the period.
- (4) The application must set out the grounds on which it is made.

11E Decision on extension of period

- (1) On receiving an application under section 11D, the commissioner may extend the period mentioned in section 11D (2).
- (2) The commissioner may extend the period if—
 - (a) the parcel of land—
 - (i) has not been rented since the date of the owner’s death; and
 - (ii) is not registered in the name of a person other than the deceased owner or the deceased owner’s personal representative; and
 - (b) the commissioner is satisfied that—
 - (i) a person is occupying the parcel of land as the person’s principal place of residence; and
 - (ii) the person is likely to be a person in whom the deceased owner’s interest in the parcel will vest in accordance with the administration of the deceased’s owner’s estate.
- (3) The commissioner must tell the personal representative, in writing, of the decision under subsection (1) and—
 - (a) if the commissioner extends the period—state the extended period; or

- (b) if the commissioner refuses to extend the period—state the reasons for the refusal.

Note Under s 14 the commissioner must be told within 30 days if there is a change in circumstances that would cause land tax to become payable for the parcel.

- (4) The commissioner may, by written notice given to the personal representative, revoke an extension if satisfied that the extension should no longer be given.

Note Under s 38 and the [Taxation Administration Act](#), s 108, the commissioner must also give the person a reviewable decision notice in relation to a decision to—

- (a) extend the period for less than the period applied for; or
- (b) refuse to extend the period; or
- (c) revoke an extension.

11F Applications lodged out of time

- (1) The commissioner may allow a person to lodge an application after the 2-year period mentioned in section 11D (Exemption after death of owner).
- (2) The person must state fully and in detail, in writing, the circumstances concerning and the reasons for the failure to make the application within the 2-year period.
- (3) The commissioner may, after considering the circumstances concerning and the reasons for the failure to make the application within the period—
 - (a) if satisfied that it is just and fair for the application to be lodged after the period—give permission unconditionally or subject to conditions; or
 - (b) refuse permission.

- (4) The commissioner must tell the person, in writing, of the decision under subsection (3) and—
- (a) if the commissioner gives permission subject to a condition—state the condition; or
 - (b) if the commissioner refuses permission—state the reasons for the refusal.

Note 1 Under s 38 and the [Taxation Administration Act](#), s 108, the commissioner must also give the person a reviewable decision notice in relation to a decision to—

- (a) give permission subject to a condition; or
- (b) refuse permission.

Note 2 Under s 14 the commissioner must be told within 30 days if there is a change in circumstances that would cause land tax to become payable for the parcel.

11G Exemption for life tenant

- (1) This section applies if a parcel of land is, on the 1st day of a quarter—
- (a) owned by someone other than a corporation or trustee; and
 - (b) occupied as the principal place of residence of a person having a life or term interest in the parcel of land under a will.
- (2) The parcel of land is exempt from land tax.
- (3) Subsection (2) does not apply if the parcel of land is rented to the person or another person.

Note Under s 14 the commissioner must be told within 30 days if there is a change in circumstances that would cause land tax to become payable for the parcel.

11H Exemption if nil or nominal rent paid

- (1) This section applies if a parcel of land is, on the 1st day of a quarter—
 - (a) owned by someone other than a corporation or trustee; and
 - (b) occupied by a person who—
 - (i) is liable only to pay an amount that is not more than the total amount required for rates, repairs, maintenance and insurance in relation to the parcel; or
 - (ii) pays no rent for the parcel.
- (2) The parcel of land is exempt from land tax.

Note Under s 14 the commissioner must be told within 30 days if there is a change in circumstances that would cause land tax to become payable for the parcel.

11I Exemption if land becomes unfit for occupation

- (1) This section applies if the commissioner is satisfied that a parcel of land is, or has become, unfit for occupation as a place of residence.

Examples—unfit for occupation

- 1 property under construction or being substantially renovated
- 2 property damaged by fire, flood or other natural disaster
- 3 property maliciously damaged
- 4 property which is otherwise unlawful to occupy under a territory law

Note An example is part of the Act, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see [Legislation Act](#), s 126 and s 132).

- (2) The parcel of land is exempt from land tax after the date the parcel became unfit for occupation as a place of residence, until—
 - (a) the date a certificate of occupancy is issued for the parcel; or

- (b) the commissioner is satisfied that the parcel is fit for occupation as a place of residence.

Note 1 Under s 14 the commissioner must be told within 30 days if there is a change in circumstances that would cause land tax to become payable for the parcel.

Note 2 Under s 38 and the [Taxation Administration Act](#), s 108, the commissioner must give the person a reviewable decision notice in relation to a decision to refuse to exempt a parcel of land because the commissioner is not satisfied the land is, or has become, unfit for occupation as a place of residence.

- (3) In this section:

certificate of occupancy—see the [Building Act 2004](#), dictionary.

12 Application for compassionate case exemption

- (1) This section applies if, on the 1st day of a quarter, a parcel of residential land is owned by an individual (the *owner*) and not exempt from land tax.
- (2) The owner may apply in writing to the commissioner for a declaration that the parcel of land be treated as exempt from land tax on compelling compassionate grounds.
- (3) The application must set out the grounds on which it is made.
- (4) In this section:
- land tax* includes a foreign ownership surcharge.

13 Decision on compassionate application

- (1) On receiving an application under section 12 by the owner of a parcel of land, the commissioner must—
- (a) if satisfied that the owner is temporarily absent because of compelling compassionate reasons and the parcel is not a parcel to which subsection (2) relates—exempt the parcel from land tax; or

- (b) in any other case—refuse to exempt the parcel from land tax.
- (2) The commissioner must not exempt a parcel of land under this section if—
- (a) a person carries on business as the proprietor of a boarding house on the parcel; or
- (b) the parcel is leased to a corporation or trustee.
- (3) An exemption under subsection (1) in relation to a parcel of land must state that the parcel is exempt from land tax for a stated period of 1 year or less.
- (4) A notice of refusal under subsection (1) (b) must give reasons why the commissioner is not satisfied that the parcel should be exempt from land tax under this section.
- (5) The commissioner may, by notice given to the owner of the parcel of land, revoke an exemption under this section if satisfied that the parcel should no longer be exempted.
- (6) In this section:
land tax includes a foreign ownership surcharge.

13A Exemption for land provided for affordable community housing

- (1) This section applies if an owner of a parcel of land—
- (a) enters into an agreement with a registered community housing provider; and
- (b) makes the parcel of land available under the agreement to the provider for the purpose of affordable community housing.
- (2) The parcel of land is exempt from land tax.

Note Under s 14, the commissioner must be told within 30 days if there is a change in circumstances that would cause land tax to become payable for the parcel.

- (3) An agreement under subsection (1) must require the registered community housing provider to—
 - (a) take all reasonable steps to rent the parcel of land for affordable community housing; and
 - (b) before the 1st day of a quarter, notify the commissioner whether or not the parcel of land is rented.
- (4) Subsection (2) does not apply if—
 - (a) the parcel of land is not rented within 3 months after the date the parcel—
 - (i) is made available under the agreement to the registered community housing provider; or
 - (ii) if rented, stops being rented; or
 - (b) any part of the parcel of land is rented for a purpose other than affordable community housing under the agreement; or
 - (c) the owner does not satisfy the criteria determined under subsection (5) (a); or
 - (d) the parcel of land would exceed the maximum number of parcels determined under subsection (5) (b) (i); or
 - (e) the amount of land tax exempted would exceed the maximum value of land tax determined under subsection (5) (b) (ii); or
 - (f) the parcel of land would exceed the maximum number of parcels for which an owner is entitled determined under subsection (5) (b) (iii).

- (5) The Minister may determine—
- (a) criteria that an owner of a parcel of land must satisfy before being eligible for an exemption under this section; and
 - (b) 1 or more of the following:
 - (i) the maximum number of parcels of land that are entitled to an exemption under this section;
 - (ii) the maximum value of land tax that may be exempted under this section;
 - (iii) the maximum number of parcels of land for which an owner is entitled to an exemption under this section.

- (6) A determination is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

- (7) This section and section 10 (1) (c) expire on 30 June 2021.

- (8) In this section:

affordable community housing means community housing that is—

- (a) rented at a rate that is less than the current market rent; and
- (b) affordable by people on low or moderate incomes.

community housing—see the [Community Housing Providers National Law \(ACT\)](#), section 4 (1).

Community Housing Providers National Law (ACT) means the provisions applying because of the [Community Housing Providers National Law \(ACT\) Act 2013](#), section 7.

registered community housing provider—see the [Community Housing Providers National Law \(ACT\)](#), section 4 (1).

14 Commissioner to be told of change in circumstances

- (1) This section applies in relation to a parcel of land that is—
 - (a) leased for residential purposes; and
 - (b) exempt from land tax or a foreign ownership surcharge.
- (2) A relevant person for the parcel of land must tell the commissioner—
 - (a) of any change in the person's circumstances in relation to the parcel that would cause land tax or a foreign ownership surcharge to become payable for the parcel; and
 - (b) the date of the change in circumstances.

Note 1 If a form is approved under the [Taxation Administration Act](#), s 139C, the form must be used.

Note 2 It is an offence to fail to notify the commissioner under this section (see [Taxation Administration Act](#), s 67 (2)).

Note 3 It is also an offence to knowingly avoid paying, or disclosing a liability to pay, part or all of an amount of tax (see [Taxation Administration Act](#), s 65 (1)).

- (3) For subsection (2), the relevant person must tell the commissioner not later than 30 days after the date the circumstances change.

Examples—s (2) and s (3)—changed circumstances

- 1 a change of ownership of the parcel
- 2 the parcel is owned by an individual as trustee
- 3 the parcel is owned by a foreign person or an owner subsequently becomes a foreign person
- 4 the parcel is no longer a principal place of residence
- 5 the parcel is rented
- 6 the parcel is otherwise no longer exempt from land tax or a foreign ownership surcharge

Note An example is part of the Act, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see [Legislation Act](#), s 126 and s 132).

(4) In this section:

relevant person, for a parcel of land, means—

- (a) the owner of the parcel of land; or
- (b) if the owner has authorised an agent to act on the owner's behalf in relation to the parcel—the agent; or
- (c) if the owner has died—the personal representative.

Examples—par (b)—agent

accountant, real estate agent, solicitor

15 Multiple dwellings

(1) This section applies if—

- (a) a parcel of residential land owned by someone other than a corporation or trustee contains multiple dwellings; and
- (b) at least 1 of the dwellings is occupied—
 - (i) as the principal place of residence of 1 or more owners of the parcel, including an owner who is a personal representative of a deceased person; or
 - (ii) as the principal place of residence of a person having a life or term interest in the parcel of land under a will; or
 - (iii) by a person who pays no rent for the parcel, or is liable only to pay an amount that is not more than the total amount required for rates, repairs, maintenance and insurance in relation to the parcel; and
- (c) at least 1 of the dwellings is rented by a tenant.

(2) Section 10 (Land exempted from s 9 generally) and section 11 (Land exempted from land tax) do not apply to the parcel of land.

- (3) In working out the land tax payable for the parcel of land under section 9 (Imposition of land tax), the AUV of the parcel of land is the amount worked out as follows:

$$\text{AUV} \times \frac{\text{FA}}{\text{TFA}}$$

- (4) In working out the land tax payable for the parcel of land under section 9 (Imposition of land tax), the FC for the parcel of land is the amount worked out as follows:

$$\text{FC} \times \frac{\text{FA}}{\text{TFA}}$$

- (5) In this section:

AUV means the average unimproved value of the parcel of land under the [Rates Act 2004](#).

dwelling means a dwelling within the meaning of the [Planning and Development Regulation 2008](#), section 5, other than a unit.

FA means the floor area of the rented dwelling.

FC means the fixed charge determined under the [Taxation Administration Act](#), section 139 for section 9 (4), definition of *FC*.

TFA means the total floor area of all dwellings on the parcel of land.

16 Land partly owned by corporation or trustee

- (1) This section applies to a parcel of residential land that is owned by—
- (a) 1 or more people who are corporations or trustees; and
 - (b) 1 or more people who are exempt from paying land tax for the parcel under—
 - (i) section 10 (Land exempted from s 9 generally), other than section 10 (1) (a) (vii); or
 - (ii) section 11 (Land exempted from land tax).

- (2) In working out the land tax payable for the parcel of land under section 9 (Imposition of land tax), the AUV of the parcel of land is the amount worked out as follows:

$$\text{AUV} \times \frac{\text{C\&TI}}{\text{AI}}$$

- (3) In working out the land tax payable for the parcel of land under section 9 (Imposition of land tax), the FC for the parcel of land is the amount worked out as follows:

$$\text{FC} \times \frac{\text{C\&TI}}{\text{AI}}$$

- (4) In subsection (2):

AI means the value of all interests in the parcel of land.

AUV means the average unimproved value of the parcel of land under the [Rates Act 2004](#).

C&TI means the value of all interests in the parcel of land held by corporations and trustees.

FC means the fixed charge determined under the [Taxation Administration Act](#), section 139 for section 9 (4), definition of **FC**.

- (5) Any land tax payable for the parcel of land is payable by the owners of the land who are corporations or trustees.

17 Payment of land tax

- (1) Land tax in relation to a parcel of land is payable to the commissioner by the owner of the parcel.
- (2) A person who is the owner of the parcel of land is liable to pay to the commissioner any unpaid land tax payable in relation to the parcel, whether the amount became payable before or after the person became the owner.

- (3) However, if the owner of the parcel is a person to whom the [Taxation Administration Act](#), section 56H (7) (Tax payable is charge on land) applies in relation to the unpaid land tax, the amount is payable by the person who was the owner of the parcel for the period to which the liability relates.
- (4) The assessment notice for the land tax payable for a quarter for a parcel of land must state a date for payment of the land tax (the *payment date*).
- (5) The payment date must not be earlier than 4 weeks after the date of the notice.
- (6) A person may pay the land tax in relation to which an assessment notice 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 date for the payment of the land tax, the amount of the land tax; or
 - (b) by paying the amounts on the days that the person wishes, but so that the amount owing on the date for payment is paid no later than the date for payment.
- (7) In this section:

assessment notice, in relation to land tax, means a notice of assessment under the [Taxation Administration Act](#), section 14 in relation to the land tax.

land tax includes a foreign ownership surcharge.

Part 2A Foreign ownership surcharge

17A Definitions—pt 2A

In this part:

Australian citizen—see the [Australian Citizenship Act 2007](#) (Cwlth), section 4.

foreign individual means an individual who, on the 1st day of a quarter, is not—

- (a) an Australian citizen; or
- (b) a permanent resident; or
- (c) ordinarily resident in Australia or an external territory.

foreign person—

- (a) means—
 - (i) a foreign individual; or
 - (ii) a foreign corporation; or
 - (iii) a trustee of a foreign trust; but
- (b) does not include a personal representative of a deceased person.

permanent resident means—

- (a) a person who holds a permanent visa under the [Migration Act 1958](#) (Cwlth), section 30 (1); or
- (b) a New Zealand citizen who holds a special category visa under the [Migration Act 1958](#) (Cwlth), section 32.

17B What is a foreign corporation?—pt 2A

(1) In this part:

foreign corporation means—

- (a) a corporation incorporated outside Australia; or
 - (b) a corporation in which 1 or more foreign people hold a controlling interest.
- (2) A corporation is taken to be a corporation mentioned in subsection (1), definition of *foreign corporation*, paragraph (b) if, taking their interests together, 1 or more foreign people, or associated people of the foreign people—
- (a) are entitled to cast, or control the casting of, 50% or more of the maximum number of votes at a general meeting of the corporation; or
 - (b) hold 50% or more of the shares in the corporation.

17C What is a foreign trust?—pt 2A

(1) In this part, a trust is a *foreign trust* if—

- (a) for a trust with fixed beneficial interests—taking their interests together, a beneficial interest of 50% or more of the capital of the trust estate is held by—
 - (i) 1 or more foreign people; or
 - (ii) an associated person of the foreign person; or
- (b) for a discretionary trust—a foreign person is named in the trust deed who, under the terms of the trust, takes the capital of the trust estate if—
 - (i) there is an exercise of a power or discretion in favour of the person; or
 - (ii) a power or discretion is not exercised.

- (2) In this section:

discretionary trust—see the *Duties Act 1999*, dictionary.

17D When is foreign ownership surcharge payable on parcel of land for pt 2A?

- (1) For this part, a foreign ownership surcharge is payable on a parcel of land for a quarter if it is payable on the 1st day of the quarter.
- (2) A foreign ownership surcharge is taken to be payable on a parcel of land on the 1st day of a quarter if it is not exempt under this part from the foreign ownership surcharge on that day.
- (3) If an exemption under this part stops applying to a parcel of land, a foreign ownership surcharge is payable on the 1st day of the quarter after the date the exemption stops applying.

17E Imposition of foreign ownership surcharge

- (1) A foreign ownership surcharge at the appropriate rate is imposed for a quarter on each parcel of rateable land that is—
- (a) residential land; and
 - (b) on the 1st day of the quarter, owned by a foreign person.
- (2) However, a foreign ownership surcharge is not imposed on a parcel of land that is exempt under—
- (a) section 10 (Land exempted from s 9 generally), other than section 10 (1) (a) (vi); or
 - (b) section 11 (Land exempted from land tax).

(3) The *appropriate rate* of the foreign ownership surcharge for a parcel of land is—

(a) for a unit that is part of a unit subdivision—the amount worked out for the parcel as follows:

$$\text{AUVRUP} \times \frac{\text{UE}}{\text{TUER}}$$

(b) in any other case—the amount worked out for the parcel as follows:

$$\text{AUV} \times \text{P}$$

(4) In this section:

AUV means the average unimproved value of the parcel of land under the *Rates Act 2004*.

AUVRU means the AUV of the parcel proportionate to the number of residential units in the parcel, worked out as follows:

$$\text{AUV} \times \frac{\text{TUER}}{\text{TUE}}$$

AUVRUP means the AUVRU adjusted by the applicable percentage rate, worked out as follows:

$$\text{AUVRU} \times \text{P}$$

P means the percentage rate determined under the *Taxation Administration Act*, section 139 for the parcel of land.

Note Power to determine a percentage rate under the *Taxation Administration Act* includes the power to determine a different rate for different matters or different classes of matters (see *Legislation Act*, s 48).

residential unit means a unit that is residential land.

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

TUER means the total unit entitlement of all the residential units in the units plan.

UE means the unit entitlement of the unit.

unit entitlement—see the [Unit Titles Act](#), section 8.

units plan means a units plan under the [Unit Titles Act](#), section 7.

17F Land partly owned by foreign people

- (1) This section applies to a parcel of residential land if on the 1st day of a quarter—
- (a) the parcel is owned by—
 - (i) 1 or more people who are foreign people; and
 - (ii) 1 or more people who are not foreign people; and
 - (b) a foreign ownership surcharge is payable for the parcel.
- (2) The appropriate rate of foreign ownership surcharge payable under section 17E for the parcel of land is—
- (a) for a unit that is part of a unit subdivision—the amount worked out for the parcel as follows:

$$\text{AUVRUP} \times \frac{\text{UE}}{\text{TUER}} \times \frac{\text{FI}}{\text{AI}}$$

- (b) in any other case—the amount worked out for the parcel as follows:

$$\text{AUV} \times \text{P} \times \frac{\text{FI}}{\text{AI}}$$

- (3) In this section:

AI means the value of all interests in the parcel of land.

AUV—see section 9 (4).

AUVRU means the AUV of the parcel proportionate to the number of residential units in the parcel, worked out as follows:

$$\text{AUV} \times \frac{\text{TUER}}{\text{TUE}}$$

AUVRUP means the AUVRU adjusted by the applicable percentage rate, worked out as follows:

$$\text{AUVRU} \times P$$

FI means the value of all interests in the parcel or unit held by foreign people.

P—see section 17E (4).

Note Power to determine a percentage rate under the [Taxation Administration Act](#) includes the power to determine a different rate for different matters or different classes of matters (see [Legislation Act](#), s 48).

residential unit means a unit that is residential land.

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

TUER means the total unit entitlement of all the residential units in the units plan.

UE means the unit entitlement of the unit.

unit entitlement—see the [Unit Titles Act](#), section 8.

units plan means a units plan under the [Unit Titles Act](#), section 7.

Part 3 Enforcement

18A Meaning of *land tax*—pt 3

In this part:

land tax includes a foreign ownership surcharge.

19 Interest payable on overdue land tax

- (1) Interest on an amount of unpaid overdue land tax is worked out—
 - (a) for each month that the amount remains unpaid; and
 - (b) on the 1st day of that month; and
 - (c) at the interest rate applying to that day; and
 - (d) on the total amount of overdue land tax that is unpaid on a day when the interest is worked out.

Note The Minister may determine an interest rate for this section under the [Taxation Administration Act](#), section 139.

- (2) For subsection (1) (a), if an amount remains unpaid for part of a month, interest is payable for the whole month.

Example

Fred's land tax is due on 15 August. He doesn't pay it until 5 October. Fred has to pay interest worked out for the overdue period from 16 August to 5 October. Because of the operation of s (2), Fred has to pay interest for the period from 16 August to 15 October. Interest for the month from 16 August to 15 September is at the rate applying on 16 August, which is the 1st day of the 1st month that the amount remains unpaid (see s (1)). Interest for the month from 16 September to 15 October is at the rate applying on 16 September, which is the 1st day of the 2nd month that the amount remains unpaid (see s (1)).

Note An example is part of the Act, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see [Legislation Act](#), s 126 and s 132).

- (3) The [Taxation Administration Act](#), section 25 (Interest in relation to tax defaults) does not apply to unpaid overdue land tax.

19A Interest and penalty tax payable on land tax if no disclosure

- (1) This section applies if—
 - (a) land tax is imposed on a parcel of rateable land; and
 - (b) the owner of the parcel of land fails to comply with section 14 (Commissioner to be told of change in circumstances).
- (2) The owner is liable to pay interest on the amount of land tax from the end of 30 days after the 1st day of the 1st quarter for which the tax is imposed.
- (3) Interest on the amount of land tax is worked out—
 - (a) for each month that the amount is payable; and
 - (b) on the 1st day of that month; and
 - (c) at the interest rate applying to that day; and
 - (d) on the total amount of land tax that is payable on a day when the interest is worked out.

Note The Minister may determine an interest rate for this section under the [Taxation Administration Act](#), s 139.

- (4) The [Taxation Administration Act](#), division 5.2 (Penalty tax) applies to the owner of the parcel of land as if—
 - (a) the owner's failure to comply with section 14 were a tax default; and
 - (b) a reference to interest under division 5.1 were a reference to interest under this section; and
 - (c) a reference to the amount of tax unpaid were a reference to the amount of land tax payable.
- (5) This section applies to land tax imposed before or after the commencement of this section.

Part 4 Unit subdivisions

Note Section 9 imposes land tax on unit subdivisions.

26 Unit subdivisions

- (1) For this Act, if a parcel of land is a unit subdivision, the land making up the parcel is taken to continue to be a single parcel of land.
- (2) 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 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 land tax—a reference to the unit owner; and
 - (ii) in relation to any other notice—a reference to the owners corporation.

27 Unit subdivisions—land tax

- (1) This section applies to a parcel of land that is a unit subdivision.
- (2) If land tax imposed for the parcel of land for the quarter when the units plan is registered is not paid before registration of the units plan, it is payable by the person who was the owner of the parcel on the day before the day when the units plan was registered.
- (3) 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 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 unit owner whose unit is subject to land tax is the amount worked out under subsection (4), (5) or (6), whichever applies; and

- (c) no land tax for the parcel is payable by the owners corporation.
- (4) If a unit that is part of a unit subdivision—
 - (a) is owned by someone other than a corporation or trustee; and
 - (b) contains multiple dwellings; and
 - (c) has at least 1 of the dwellings in the unit occupied—
 - (i) as the principal place of residence by 1 or more owners of the unit, including an owner who is a personal representative of a deceased person; or
 - (ii) as the principal place of residence by a person having a life or term interest in the unit under a will; or
 - (iii) by a person who pays no rent for the unit, or is liable only to pay an amount that is not more than the total amount required for rates, repairs, maintenance and insurance in relation to the unit; and
 - (d) has at least 1 of the dwellings rented by a tenant;

the amount worked out for the unit is as follows:

$$\left(FC \times \frac{FA}{TFA}\right) + \left(AUVRUP \times \frac{UE}{TUER} \times \frac{FA}{TFA}\right)$$

- (5) If a unit that is part of a unit subdivision—
 - (a) is owned by either a corporation or trustee, and
 - (b) another person who is exempt from paying land tax for the parcel under—
 - (i) section 10 (Land exempted from s 9 generally), other than section 10 (1) (a) (vii); or

(ii) section 11 (Land exempted from land tax);

the amount worked out for the unit is as follows:

$$\left(FC \times \frac{C\&TI}{AI}\right) + \left(AUVRUP \times \frac{UE}{TUER} \times \frac{C\&TI}{AI}\right)$$

(6) If a unit is part of a unit subdivision, and subsections (4) and (5) do not apply—the amount worked out for the unit is as follows:

$$FC + \left(AUVRUP \times \frac{UE}{TUER}\right)$$

(7) In this section:

AI means the value of all interests in the unit.

AUV—see section 9 (4).

AUVRU means the AUV of the parcel proportionate to the number of residential units in the parcel, worked out as follows:

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

AUVRUP means the AUVRU adjusted by the applicable percentage rate, worked out as follows:

$$AUVRU \times P$$

C&TI means the value of all interests in the unit held by corporations and trustees.

dwelling—see the *Planning and Development Regulation 2008*, section 5.

FA means the floor area of the dwelling that is rented.

FC—see section 9 (4).

P—see section 9 (4).

residential unit means a unit that is residential land.

TFA means the total floor area of the unit.

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

TUER means the total unit entitlement of all the residential units in the units plan.

UE means the unit entitlement of the unit.

unit entitlement—see the [Unit Titles Act](#), section 8.

units plan means a units plan under the [Unit Titles Act](#), section 7.

Part 5 Exemptions, remissions and certain interest payments

33 Meaning of *land tax*—pt 5

In this part:

land tax includes a foreign ownership surcharge.

34 Exemption from land tax

- (1) The Minister may exempt the owner of a parcel of land from payment of land tax owing for any period in relation to the parcel, or from payment of a stated part of the land tax.

- (2) An exemption is a notifiable instrument.

Note A notifiable instrument must be notified under the [Legislation Act](#).

- (3) The Minister may make guidelines for the exercise of a function under this section.

- (4) Guidelines are a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

35 Remission of land tax

- (1) The Minister may remit the land tax, or part of the land tax, payable for a parcel of land if the Minister is satisfied that it is fair and reasonable in the circumstances.

- (2) The Minister may make guidelines for the exercise of a function under this section.

- (3) Guidelines are a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

36 Remission of interest

The commissioner may, if the commissioner considers it appropriate in the circumstances, remit interest payable by a person in relation to land tax by any amount.

37 Interest on refund

- (1) This section applies if the commissioner is satisfied that—
 - (a) an assessment of land tax payable for a parcel of land has been wrongly made because of an administrative error; and
 - (b) because of the error, a person has overpaid land tax for the parcel.
- (2) The commissioner may pay interest to the owner of the parcel—
 - (a) at the market rate component determined under the [Taxation Administration Act](#), section 26; and
 - (b) worked out from the date when the overpayment was made or a later date the commissioner considers appropriate.

Part 6 Miscellaneous

38 Objections

The following decisions of the commissioner are prescribed for the [Taxation Administration Act](#), section 100 (Objection):

- (a) a decision under section 11A (3) to refuse to exempt a parcel of land from land tax because the commissioner is not satisfied 2 people in a domestic partnership have separated;
- (b) a decision under section 11E (1) to extend the period of exemption after the death of an owner of a parcel of land for less than the period applied for;
- (c) a decision under section 11E (1) to refuse to extend the period of exemption after the death of an owner of a parcel of land;
- (d) a decision under section 11E (4) to revoke an extension;
- (e) a decision under section 11F (3) to give permission subject to a condition or refuse permission;
- (f) a decision under section 11I (1) to refuse to exempt a parcel of land from land tax because the commissioner is not satisfied the land is, or has become, unfit for occupation as a place of residence;
- (g) a decision under section 13 (1) (b) to refuse to exempt a parcel of land from land tax on compassionate grounds;
- (h) a decision under section 13 (5) revoking an exemption given on compassionate grounds;
- (i) a decision under section 36 to refuse to remit interest payable by a person in relation to land tax;

- (j) a decision under section 37 to refuse to pay interest on an overpayment or to pay interest other than from the date when the overpayment was made.

Note Assessments are made under the [Taxation Administration Act](#) and objections may be made under that [Act](#), s 100 (1) (a). For example, if a person is given an assessment for land tax and the person is dissatisfied with the assessment because land tax was not payable in relation to the parcel of land, the person may object under that paragraph.

39 Review of decisions by ACAT

- (1) This section applies to a determination by the commissioner of an objection to a decision mentioned in section 38, other than a decision mentioned in section 38 (i).
- (2) The determination is prescribed for the [Taxation Administration Act](#), section 107A (Meaning of *reviewable decision* etc—div 10.2).

Note Applications for review by the ACAT may be made in relation to a determination by the commissioner of a decision on an objection to an assessment.

40 Working out amounts with fractions for Act

- (1) If an amount worked out under this Act contains a fraction of a cent, the amount must be rounded to the nearest cent, with $\frac{1}{2}$ a cent being disregarded.
- (2) However, in working out the average unimproved value under section 15 (3) (Multiple dwellings), section 16 (2) (Land partly owned by corporation or trustee) or section 27 (4), (5) or (6) (Unit subdivisions—land tax), any fraction of a dollar in the amount worked out must be disregarded.
- (3) The [Taxation Administration Act](#), section 123 (Adjustments of amounts) does not apply in working out an amount under this Act.

41 Certificate of land tax and other charges

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

Note 1 A fee may be determined under s 43 for this provision.

Note 2 If a form is approved under the [Taxation Administration Act](#), s 139C for an application, the form must be used.

Note 3 A single application form may be approved for this section and the [Duties Act 1999](#), s 244, the [Land Rent Act 2008](#), s 31 and the [Rates Act 2004](#), s 76 (see [Legislation Act](#), s 255 (7)).

- (2) The commissioner must give the applicant the certificate.
- (3) The certificate is conclusive proof for an honest buyer for value of the parcel of land of the matters certified.

Note The certificate may include a certificate of amounts payable under the [Rates Act 2004](#) in relation to the parcel (see [Legislation Act](#), s 49).

- (4) For this section, land tax and other amounts are taken to be payable immediately even if any necessary time after service of a notice has not ended.

- (5) In this section:

land tax includes a foreign ownership surcharge.

relevant person, for a parcel of land, means—

- (a) the owner of the parcel; or
- (b) a buyer who has entered into a contract to buy the parcel; or
- (c) a mortgagee of the parcel.

42 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 commissioner under this Act in relation to a parcel of land in a stated financial year; and
 - (b) the payments received by the commissioner in the financial year for amounts that became payable under this Act in relation to the parcel.

Note 1 A fee may be determined under s 43 for this provision.

Note 2 If a form is approved under the [Taxation Administration Act](#), s 139C for an application, the form must be used.

Note 3 A single application form may be approved for this section and the [Rates Act 2004](#), s 77 (see [Legislation Act](#), s 255 (7)).

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

Note The statement may include a statement of rates payable and received under the [Rates Act 2004](#) in relation to the parcel of land (see [Legislation Act](#), s 49).

43 Determination of fees

- (1) The Minister may determine fees for this Act.

Note The [Legislation Act](#) 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](#).

44 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](#).

Dictionary

(see s 3)

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:

- ACAT
- Australia
- commissioner for revenue
- corporation
- domestic partnership (see s 169 (2))
- external territory
- financial year
- function
- interest
- month
- person (see s 160)
- quarter
- territory law
- under.

associated person—see the [Duties Act 1999](#), dictionary.

Australian citizen, for part 2A (Foreign ownership surcharge)—see section 17A.

commissioner means the commissioner for revenue.

foreign corporation, for part 2A (Foreign ownership surcharge)—see section 17B.

foreign individual, for part 2A (Foreign ownership surcharge)—see section 17A.

foreign ownership surcharge includes—

- (a) penalty tax; and
- (b) the total of—
 - (i) the costs and expenses reasonably incurred by the Territory in attempting to recover the foreign ownership surcharge; and
 - (ii) interest payable in relation to the foreign ownership surcharge.

foreign person, for part 2A (Foreign ownership surcharge)—see section 17A.

foreign trust, for part 2A (Foreign ownership surcharge)—see section 17C.

land sublease—see the [Planning and Development Act 2007](#), dictionary.

land tax—

- (a) for this Act generally, includes—
 - (i) penalty tax; and
 - (ii) the total of—
 - (A) the costs and expenses reasonably incurred by the Territory in attempting to recover the land tax; and
 - (B) interest payable in relation to the land tax; and
- (b) for part 3 (Enforcement)—see section 18A; and
- (c) for part 5 (Exemptions, remissions and certain interest payments)—see section 33.

lease means a lease from the Commonwealth or the Territory, and includes an agreement with the Commonwealth or the Territory—

- (a) for a lease of a parcel of land; or
- (b) for the tenancy or occupation of a parcel of land.

owner, of a parcel of land means—

- (a) the registered proprietor of an interest in the parcel (other than an interest in a lease granted by a person other than the Territory or the Commonwealth); or
- (b) if the registered proprietor has sold the interest to another person (the **new owner**) and the new owner is in possession of the parcel but not yet registered as the proprietor—the new owner; or
- (c) a mortgagee in possession of the parcel; or
- (d) a person holding the parcel under a sublease from the Territory, if the Territory holds the parcel under a lease from the Commonwealth; or
- (e) for a parcel held under a land sublease—the sublessee.

owners corporation—see the [Unit Titles \(Management\) Act 2011](#), dictionary.

parcel includes a part of a parcel of land that is separately held by an occupier, tenant, lessee or owner.

permanent resident, for part 2A (Foreign ownership surcharge)—see section 17A.

personal representative, in relation to a deceased person, means—

- (a) an executor of the deceased person's will; or
- (b) an administrator of the deceased person's estate.

primary production means—

- (a) production resulting directly from—
 - (i) cultivation of land; or
 - (ii) keeping animals for their sale, bodily produce or 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.

rateable land—see the *Rates Act 2004*, section 8.

rates—see the *Rates Act 2004*, dictionary.

rent, for part 2 (Imposition and payment of land tax)—see section 7.

rented, for part 2 (Imposition and payment of land tax)—see section 8.

residential land means—

- (a) rateable land leased for residential purposes only; or
- (b) rateable land leased for residential purposes and other purposes but used for residential purposes only; or
- (c) a parcel of rateable land included in the common property of a community title scheme under the *Community Title Act 2001*, if—
 - (i) at least 1 parcel of land in the scheme is residential land under paragraph (a) or (b); and
 - (ii) no parcel of land in the scheme is leased for a commercial purpose.

residential tenancy agreement, for part 2 (Imposition and payment of land tax)—see section 7.

Taxation Administration Act means the [Taxation Administration Act 1999](#).

tenant, for part 2 (Imposition and payment of land tax)—see section 7.

trustee, for part 2 (Imposition and payment of land tax)—see section 7.

unit means a unit under the [Unit Titles Act](#), section 9.

unit owner means—

- (a) the registered proprietor of the lease of a unit; or
- (b) if the registered proprietor has sold the interest to another person (the **new owner**) and the new owner is in possession of the unit but not yet registered as the proprietor—the new owner.

unit subdivision—see the [Rates Act 2004](#), dictionary.

Unit Titles Act means the [Unit Titles Act 2001](#).

Endnotes

1 About the endnotes

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 are not included in the republished law. The details of these laws are underlined in the legislation history. Uncommenced expiries are underlined in the legislation history and amendment history.

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

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

3 Legislation history

Land Tax Act 2004 A2004-4

notified LR 18 February 2004

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

remainder commenced 1 July 2004 (s 2)

as amended by

Statute Law Amendment Act 2005 A2005-20 sch 3 pt 3.32

notified LR 12 May 2005

s 1, s 2 taken to have commenced 8 March 2005 (LA s 75 (2))

sch 3 pt 3.32 commenced 2 June 2005 (s 2 (1))

Revenue Legislation Amendment Act 2005 A2005-29 pt 3

notified LR 28 June 2005

s 1, s 2 commenced 28 June 2005 (LA s 75 (1))

pt 3 commenced 29 June 2005 (s 2 (2))

Revenue Legislation Amendment Act 2006 A2006-19 pt 3

notified LR 17 May 2006

s 1, s 2 commenced 17 May 2006 (LA s 75 (1))

pt 3 commenced 18 May 2006 (s 2 (3))

Housing Assistance Act 2007 A2007-8 sch 1 pt 1.5

notified LR 10 May 2007

s 1, s 2 commenced 10 May 2007 (LA s 75 (1))

sch 1 pt 1.5 commenced 10 November 2007 (s 2 and LA s 79)

Land Tax (Interest and Penalty) Amendment Act 2007 A2007-20

notified LR 14 June 2007

s 1, s 2 commenced 14 June 2007 (LA s 75 (1))

remainder commenced 15 June 2007 (s 2)

Revenue Legislation Amendment Act 2007 A2007-21 pt 3

notified LR 19 June 2007

s 1, s 2 commenced 19 June 2007 (LA s 75 (1))

pt 3 commenced 20 June 2007 (s 2)

Endnotes

3 Legislation history

Revenue Legislation (Housing Affordability Initiatives) Amendment Act 2007 A2007-29 pt 3

notified LR 2 October 2007
s 1, s 2 commenced 2 October 2007 (LA s 75 (1))
pt 3 commenced 3 October 2007 (s 2)

Land Rent Act 2008 A2008-16 sch 1 pt 1.1

notified LR 30 June 2008
s 1, s 2 commenced 30 June 2008 (LA s 75 (1))
sch 1 pt 1.1 commenced 1 July 2008 (s 2 and [CN2008-10](#))

ACT Civil and Administrative Tribunal Legislation Amendment Act 2008 (No 2) A2008-37 sch 1 pt 1.62

notified LR 4 September 2008
s 1, s 2 commenced 4 September 2008 (LA s 75 (1))
sch 1 pt 1.62 commenced 2 February 2009 (s 2 (1) and see [ACT Civil and Administrative Tribunal Act 2008](#) A2008-35, s 2 (1) and [CN2009-2](#))

Rates and Land Tax Legislation Amendment Act 2009 A2009-52 pt 2

notified LR 18 December 2009
s 1, s 2 commenced 18 December 2009 (LA s 75 (1))
pt 2 commenced 1 January 2010 (s 2)

Land Tax Amendment Act 2011 A2011-33

notified LR 1 September 2011
s 1, s 2 commenced 1 September 2011 (LA s 75 (1))
remainder commenced 2 September 2011 (s 2)

Unit Titles (Management) Act 2011 A2011-41 sch 5 pt 5.5

notified LR 3 November 2011
s 1, s 2 commenced 3 November 2011 (LA s 75 (1))
sch 5 pt 5.5 commenced 30 March 2012 (s 2 and [CN2012-6](#))

Rates and Land Tax Legislation Amendment Act 2012 A2012-37 pt 2

notified LR 18 June 2012
s 1, s 2 commenced 18 June 2012 (LA s 75 (1))
pt 2 commenced 1 July 2012 (s 2)

Revenue Legislation (Tax Reform) Amendment Act 2013 A2013-17 sch 1 pt 1.1

notified LR 22 May 2013
s 1, s 2 commenced 22 May 2013 (LA s 75 (1))
sch 1 pt 1.1 commenced 23 May 2013 (s 2)

Land Tax Amendment Act 2014 A2014-36

notified LR 22 August 2014
s 1, s 2 commenced 22 August 2014 (LA s 75 (1))
remainder commenced 1 October 2014 (s 2)

Statute Law Amendment Act 2014 (No 2) A2014-44 sch 3 pt 3.7

notified LR 5 November 2014
s 1, s 2 commenced 5 November 2014 (LA s 75 (1))
sch 3 pt 3.7 commenced 19 November 2014 (s 2)

Planning and Development (University of Canberra and Other Leases) Legislation Amendment Act 2015 A2015-19 pt 10

notified LR 11 June 2015
s 1, s 2 commenced 11 June 2015 (LA s 75 (1))
pt 10 commenced 1 July 2015 (s 2 and [CN2015-9](#))

Revenue Legislation Amendment Act 2015 A2015-49 pt 5

notified LR 24 November 2015
s 1, s 2 commenced 24 November 2015 (LA s 75 (1))
pt 5 commenced 25 November 2015 (s 2)

Revenue Legislation Amendment Act 2017 A2017-1 sch 1 pt 1.4

notified LR 22 February 2017
s 1, s 2 commenced 22 February 2017 (LA s 75 (1))
sch 1 pt 1.4 commenced 18 September 2017 (s 2 (1) and [CN2017-5](#))

Co-operatives National Law (ACT) Act 2017 A2017-8 sch 2 pt 2.3

notified LR 4 April 2017
s 1, s 2 commenced 4 April 2017 (LA s 75 (1))
sch 2 pt 2.3 commenced 1 May 2017 (s 2)

Revenue Legislation Amendment Act 2017 (No 2) A2017-11 pt 3

notified LR 16 May 2017
s 1, s 2 commenced 16 May 2017 (LA s 75 (1))
pt 3 commenced 1 July 2017 (s 2)

Endnotes

3 Legislation history

Revenue Legislation Amendment Act 2018 A2018-2 sch 1 pt 1.5

notified LR 28 February 2018

s 1, s 2 commenced 28 February 2018 (LA s 75 (1))

sch 1 pt 1.5 commenced 1 March 2018 (s 2)

Land Tax Amendment Act 2018 A2018-15

notified LR 16 May 2018

s 1, s 2 commenced 16 May 2018 (LA s 75 (1))

remainder commenced 1 July 2018 (s 2)

Revenue Legislation Amendment Act 2019 A2019-7 sch 1 pt 1.4

notified LR 27 March 2019

s 1, s 2 commenced 27 March 2019 (LA s 75 (1))

sch 1 pt 1.4 commenced 28 March 2019 (s 2 (1))

4 Amendment history

Commencement

s 2 om LA s 89 (4)

Definitions for pt 2

s 7 def *rent* am [A2018-15](#) s 4
 def *residential tenancy agreement* ins [A2018-15](#) s 5
 def *tenancy agreement* om [A2018-15](#) s 6
 def *tenant* sub [A2018-15](#) s 7
 def *trustee* sub [A2018-15](#) s 8

When is something *rented* for pt 2?

s 8 am [A2018-15](#) s 9, s 10

When is land tax payable on parcel of land for pt 2?

s 8A ins [A2018-15](#) s 11

Imposition of land tax

s 9 am [A2005-29](#) s 11; [A2013-17](#) amdt 1.1, amdt 1.2; [A2014-36](#) s 4, s 5; [A2017-11](#) s 10; [A2018-15](#) ss 12-14; ss renum R25 LA

Land exempted from s 9 generally

s 10 am [A2007-29](#) s 14; pars renum R8 LA; [A2007-8](#) amdt 1.11; [A2014-44](#) amdt 3.30; [A2018-15](#) s 15; pars renum R25 LA; [A2019-7](#) amdt 1.28; pars renum R26 LA
 (1) (c) exp 30 June 2021 (s 13A (7))

Land exempted from land tax

s 11 am [A2015-49](#) s 24; [A2017-8](#) amdt 2.4; [A2018-15](#) s 16, s 17; ss renum R25 LA

Principal place of residence exemption

s 11A ins [A2018-15](#) s 18

Moving out of principal place of residence

s 11B ins [A2018-15](#) s 18

Moving into principal place of residence

s 11C ins [A2018-15](#) s 18

Exemption after death of owner

s 11D ins [A2018-15](#) s 18

Decision on extension of period

s 11E ins [A2018-15](#) s 18

Applications lodged out of time

s 11F ins [A2018-15](#) s 18

Exemption for life tenant

s 11G ins [A2018-15](#) s 18

Endnotes

4 Amendment history

Exemption if nil or nominal rent paid

s 11H ins [A2018-15](#) s 18

Exemption if land becomes unfit for occupation

s 11I ins [A2018-15](#) s 18

Application for compassionate case exemption

s 12 am [A2018-15](#) s 19, s 20

Decision on compassionate application

s 13 am [A2018-15](#) s 21

Exemption for land provided for affordable community housing

s 13A ins [A2019-7](#) amdt 1.29
exp 30 June 2021 (s 13A (7))

Commissioner to be told of change in circumstances

s 14 sub [A2009-52](#) s 4; [A2018-15](#) s 22

Commissioner to be told if residential land owned by an individual as trustee

s 14A ins [A2011-33](#) s 4
om [A2018-15](#) s 23

Multiple dwellings

s 15 am [A2005-29](#) s 12; [A2014-36](#) s 6, s 7; ss renum R17 LA;
[A2018-15](#) s 24, s 25; pars renum R25 LA

Land partly owned by corporation or trustee

s 16 am [A2005-29](#) s 13; [A2014-36](#) s 8, s 9; ss renum R17 LA;
[A2018-15](#) s 26

Payment of land tax

s 17 am [A2007-21](#) s 9; ss renum R7 LA; [A2014-44](#) amdt 3.31;
[A2018-2](#) amdt 1.14; [A2018-15](#) s 27, s 28; pars renum R25 LA

Foreign ownership surcharge

pt 2A hdg ins [A2018-15](#) s 29

Definitions—pt 2A

s 17A ins [A2018-15](#) s 29
def **Australian citizen** ins [A2018-15](#) s 29
def **foreign individual** ins [A2018-15](#) s 29
def **foreign person** ins [A2018-15](#) s 29
def **permanent resident** ins [A2018-15](#) s 29

What is a foreign corporation?—pt 2A

s 17B ins [A2018-15](#) s 29

What is a foreign trust?—pt 2A

s 17C ins [A2018-15](#) s 29

When is foreign ownership surcharge payable on parcel of land for pt 2A?

s 17D ins [A2018-15](#) s 29

Imposition of foreign ownership surcharges 17E ins [A2018-15](#) s 29**Land partly owned by foreign people**s 17F ins [A2018-15](#) s 29
am [A2019-7](#) amdt 1.30**Land tax for part of quarter**s 18 am [A2005-29](#) s 14; [A2015-49](#) s 25
om [A2018-15](#) s 30**Meaning of *land tax*—pt 3**s 18A ins [A2018-15](#) s 31**Interest payable on overdue land tax**s 19 am [A2014-44](#) amdt 3.32**Interest and penalty tax payable on land tax if no disclosure**s 19A ins [A2007-20](#) s 4
am [A2014-44](#) amdt 3.32; [A2015-49](#) ss 26-28; [A2018-15](#)
ss 32-34; ss renum R25 LA**Charge of land tax on rateable land**s 20 om [A2015-49](#) s 29**Notice of land tax in arrears**s 21 om [A2015-49](#) s 29**Unoccupied land—letting for unpaid land tax**s 22 om [A2015-49](#) s 29**Entitlement to possession of land held by commissioner**s 23 om [A2015-49](#) s 29**Sale of land for nonpayment of land tax**s 24 sub [A2006-19](#) s 20
am [A2008-16](#) amdt 1.1, amdt 1.2
om [A2015-49](#) s 29**Application may relate to more than 1 parcel**s 25 am [A2006-19](#) s 21
om [A2015-49](#) s 29**Application of Act to unit subdivisions**div 4.1 hdg om [A2013-17](#) amdt 1.3**Unit subdivisions—land tax**s 27 am [A2005-20](#) amdt 3.185; [A2014-36](#) s 10; [A2017-11](#) s 11,
s 12; [A2018-15](#) ss 35-37**Certain proposed unit subdivisions**div 4.2 hdg om [A2013-17](#) amdt 1.4

Endnotes

4 Amendment history

Meaning of *qualifying parcel of land* for div 4.2

s 28 om [A2013-17](#) amdt 1.4

When div 4.2 applies to parcel of land

s 29 om [A2013-17](#) amdt 1.4

Imposition of land tax—qualifying parcels of land

s 30 am [A2005-29](#) s 15
om [A2013-17](#) amdt 1.4

End of application of div 4.2

s 31 om [A2013-17](#) amdt 1.4

Reassessment—completion of development

s 32 om [A2013-17](#) amdt 1.4

Meaning of *land tax*—pt 5

s 33 om [A2013-17](#) amdt 1.4
ins [A2018-15](#) s 38

Exemption from land tax

s 34 am [A2014-44](#) amdt 3.33

Remission of interest

s 36 sub [A2019-7](#) amdt 1.31

Interest on refund

s 37 am [A2005-29](#) s 16

Objections

s 38 am [A2015-49](#) s 30; pars renum R20 LA
sub [A2018-15](#) s 39
am [A2019-7](#) amdt 1.32

Review of decisions by ACAT

s 39 sub [A2008-37](#) amdt 1.286
am [A2015-49](#) s 31; [A2018-15](#) s 40

Working out amounts with fractions for Act

s 40 am [A2017-11](#) s 13

Certificate of land tax and other charges

s 41 am [A2008-16](#) amdt 1.3; [A2017-1](#) amdt 1.101; [A2018-15](#) s 41;
[A2019-7](#) amdts 1.33-1.35

Determination of fees

s 43 am [A2014-44](#) amdt 3.34

Transitional

pt 7 hdg exp 1 July 2005 (s 57)

Meaning of *repealed Act* for pt 7

s 45 exp 1 July 2005 (s 57)

Special provision for period to 30 June 1987

s 46 exp 1 July 2005 (s 57)

Meaning of assessment

s 47 exp 1 July 2005 (s 57)

Land tax payable under repealed Act

s 48 exp 1 July 2005 (s 57)

Land to which repealed Act, pt 4A applied

s 49 exp 1 July 2005 (s 57)

Right to object if no objection lodged

s 50 exp 1 July 2005 (s 57)

Objections lodged under repealed Act

s 51 exp 1 July 2005 (s 57)

Applications for review if no application lodged

s 52 exp 1 July 2005 (s 57)

Application for review if application lodged

s 53 exp 1 July 2005 (s 57)

Notice of land tax in arrears

s 54 exp 1 July 2005 (s 57)

Statements under s 42

s 55 exp 1 July 2005 (s 57)

Modification of pt 7's operation

s 56 exp 1 July 2005 (s 57)

Expiry of pt 7

s 57 exp 1 July 2005 (s 57)

Dictionary

dict am [A2008-37](#) amdt 1.287; [A2014-44](#) amdt 3.35; [A2018-15](#) s 42

def **assessment notice** om [A2014-44](#) amdt 3.36

def **associated person** ins [A2018-15](#) s 43

def **Australian citizen** ins [A2018-15](#) s 43

def **foreign corporation** ins [A2018-15](#) s 43

def **foreign individual** ins [A2018-15](#) s 43

def **foreign ownership surcharge** ins [A2018-15](#) s 43

def **foreign person** ins [A2018-15](#) s 43

def **foreign trust** ins [A2018-15](#) s 43

def **land sublease** ins [A2015-19](#) s 52

def **land tax** sub [A2018-15](#) s 44

def **owner** am [A2009-52](#) s 5, pars renum R12 LA; [A2015-19](#) s 53

def **owners corporation** sub [A2011-41](#) amdt 5.9

Endnotes

4 Amendment history

def **permanent resident** ins [A2018-15](#) s 45
def **personal representative** ins [A2018-15](#) s 45
def **qualifying parcel of land** om [A2013-17](#) amdt 1.5
def **residential land** sub [A2012-37](#) s 4
def **residential tenancy agreement** ins [A2018-15](#) s 45
def **rural land** sub [A2012-37](#) s 4
om [A2014-44](#) amdt 3.37
def **tenancy agreement** om [A2018-15](#) s 46
def **unit owner** sub [A2009-52](#) s 6

5 Earlier republications

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

Since 12 September 2001 every authorised republication has been published in electronic pdf format on the ACT legislation register. A selection of authorised republications have also been published in printed format. These republications are marked with an asterisk (*) in column 1. Electronic and printed versions of an authorised republication are identical.

Republication No and date	Effective	Last amendment made by	Republication for
R1 1 July 2004	1 July 2004– 1 June 2005	not amended	new Act
R2 2 June 2005	2 June 2005– 28 June 2005	A2005-20	amendments by A2005-20
R3 29 June 2005	29 June 2005– 1 July 2005	A2005-29	amendments by A2005-29
R4 2 July 2005	2 July 2005– 17 May 2006	A2005-29	commenced expiry
R5 18 May 2006	18 May 2006– 14 June 2007	A2006-19	amendments by A2006-19
R6 15 June 2007	15 June 2007– 19 June 2007	A2007-20	amendments by A2007-20
R7 20 June 2007	20 June 2007– 2 Oct 2007	A2007-21	amendments by A2007-21
R8 3 Oct 2007	3 Oct 2007– 9 Nov 2007	A2007-29	amendments by A2007-29
R9 10 Nov 2007	10 Nov 2007– 30 June 2008	A2007-29	amendments by A2007-8
R10 1 July 2008	1 July 2008– 1 Feb 2009	A2008-16	amendments by A2008-16
R11 2 Feb 2009	2 Feb 2009– 31 Dec 2009	A2008-37	amendments by A2008-37
R12* 1 Jan 2010	1 Jan 2010– 1 Sept 2011	A2009-52	amendments by A2009-52

Endnotes

5 Earlier republications

Republication No and date	Effective	Last amendment made by	Republication for
R13 2 Sept 2011	2 Sept 2011– 29 Mar 2012	A2011-33	amendments by A2011-33
R14 30 Mar 2012	30 Mar 2012– 30 June 2012	A2011-41	amendments by A2011-41
R15 1 July 2012	1 July 2012– 22 May 2013	A2012-37	amendments by A2012-37
R16 23 May 2013	23 May 2013– 30 Sept 2014	A2013-17	amendments by A2013-17
R17 1 Oct 2014	1 Oct 2014– 18 Nov 2014	A2014-36	amendments by A2014-36
R18 19 Nov 2014	19 Nov 2014– 30 June 2015	A2014-44	amendments by A2014-44
R19 1 July 2015	1 July 2015– 24 Nov 2015	A2015-19	amendments by A2015-19
R20 25 Nov 2015	25 Nov 2015– 30 Apr 2017	A2015-49	amendments by A2015-49
R21 1 May 2017	1 May 2017– 30 June 2017	A2017-8	amendments by A2017-8
R22 1 July 2017	1 July 2017– 17 Sept 2017	A2017-11	amendments by A2017-11
R23 18 Sept 2017	18 Sept 2017– 28 Feb 2018	A2017-11	amendments by A2017-1
R24 1 Mar 2018	1 Mar 2018– 30 June 2018	A2018-2	amendments by A2018-2
R25 1 July 2018	1 July 2018– 27 Mar 2019	A2018-15	amendments by A2018-15

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