



Australian Capital Territory

Rates and Land Tax Legislation Amendment Act 2012

A2012-37

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Authorised by the ACT Parliamentary Counsel—also accessible at www.legislation.act.gov.au



Australian Capital Territory

Rates and Land Tax Legislation Amendment Act 2012

A2012-37

An Act to amend legislation about rates and land tax

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

Part 1 Preliminary

1 Name of Act

This Act is the *Rates and Land Tax Legislation Amendment Act 2012*.

2 Commencement

This Act commences on 1 July 2012.

Note The naming and commencement provisions automatically commence on the notification day (see Legislation Act, s 75 (1)).

3 Legislation amended

This Act amends the *Land Tax Act 2004* and the *Rates Act 2004*.

Part 2 Land Tax Act 2004

4 Dictionary, definitions of *residential land* and *rural land*

substitute

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.

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.

Part 3 Rates Act 2004

5 Dictionary, definitions of *residential land* and *rural land*

substitute

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.

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.

Endnotes

1 Presentation speech

Presentation speech made in the Legislative Assembly on 29 March 2012.

2 Notification

Notified under the Legislation Act on 18 June 2012.

3 Republications of amended laws

For the latest republication of amended laws, see www.legislation.act.gov.au.

I certify that the above is a true copy of the Rates and Land Tax Legislation Amendment Bill 2012, which was passed by the Legislative Assembly on 7 June 2012.

Clerk of the Legislative Assembly

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