

1999  
THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

---

(As presented)

(Treasurer)

**Rates and Land Tax (Amendment) Bill**  
**(~~No. 2~~) 1999**

---

**A BILL**

FOR

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

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

**1. Short title**

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

**2. Commencement**

(1) Sections 1, 2 and 3 commence on the day on which this Act is notified in the *Gazette*.

(2) The remaining provisions commence on 1 July 1999.

10 **3. Principal Act**

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

**4. Interpretation**

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

5       “ ‘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”;
- 10       (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
- 15       (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:

20       “(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:

25       “(i) the determined fee;”.

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

30       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:

35       “(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:

5 “(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.”.

10 **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**

15 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.

20 **“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—

- 25 (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—
- 30 (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
- 35 was upheld.

“(3) In this section—

‘objection’ includes an application for the review of any decision.”.

---

**NOTE**

**Principal Act**

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