

Rates, Land Tax, Land Rent and Duties (Certificate and Statement Fees) Determination 2019 (No 1)

Disallowable Instrument DI2019– 144

made under the

Duties Act 1999, s 252AB (Determination of fees)

Rates Act 2004, s 78 (Determination of fees)

Land Rent Act 2008, s 32 (Determination of fees)

Land Tax Act 2004, s 43 (Determination of fees)

1 Name of instrument

This instrument is the *Rates, Land Tax, Land Rent and Duties (Certificate and Statement Fees) Determination 2019 (No 1)*.

2 Commencement

This instrument commences on 1 July 2019.

3 Determination of fee

I determine the fee of \$120 for lodging an application to the Commissioner under the following provisions:

- (a) the *Duties Act 1999*, section 244 (1) (Certificate of duty and other charges);
- (b) the *Rates Act 2004*, section 76 (1) (Certificate of rates and other charges);
- (c) the *Rates Act 2004*, section 77 (1) (Statement of amounts payable and payments made);
- (d) the *Land Rent Act 2008*, section 31 (1) (Certificate of land rent and other charges).
- (e) the *Land Tax Act 2004*, section 41 (1) (Certificate of land tax and other charges);
- (f) the *Land Tax Act 2004*, section 42 (1) (Statement of amounts payable and payments made);

Note **Commissioner** means the Commissioner for ACT Revenue.

4 Payment of fee

- (1) The fee is payable by a person to the Commissioner on the lodgement of an application under section 3.
- (2) The fee is payable no more than once per parcel of land or land rent lease subject to the application.

5 Revocation

This instrument revokes *Rates, Land Tax, Land Rent and Duties (Certificate and Statement Fees) Determination 2018 (No 1)* DI2018-181.

6 Transitional provision

DI2018-181 continues to apply for the period 1 July 2018 to 30 June 2019, inclusive.

Andrew Barr MLA
Treasurer

25 June 2019