Australian Capital Territory

Rates, Land Tax, Land Rent and Duties (Certificate and Statement Fees) Determination 2021

**Disallowable Instrument DI2021–170**

made under the

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

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

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

*Rates Act 2004*, s 78 (Determination of fees)

**1 Name of instrument**

This instrument is the *Rates, Land Tax, Land Rent and Duties (Certificate and Statement Fees) Determination 2021.*

**2 Commencement**

This instrument commences on 1 July 2021.

**3 Determination of fee**

I determine the fee of $124 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 *Land Rent Act 2008*, section 31 (1) (Certificate of land rent and other charges);

(c) the *Land Tax Act 2004*, section 41 (1) (Certificate of land tax and other charges);

(d) the *Land Tax Act 2004*, section 42 (1) (Statement of amounts payable and payments made);

(e) the *Rates Act 2004*, section 76 (1) (Certificate of rates and other charges); and

(f) the *Rates Act 2004*, section 77 (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 2020*,DI2020-193.

**6 Transitional provision**

DI2020-193 continues to apply for the period 1 July 2020 to 30 June 2021, inclusive.

Andrew Barr MLA

Treasurer

28 June 2021