

Rates (Objections Period) Determination 2023

Disallowable instrument DI2023–161

made under the

Rates Act 2004, s 71 (2) (b) (Objections relating to valuations—general)

1 Name of instrument

This instrument is the *Rates (Objections Period) Determination 2023*.

2 Commencement

This instrument commences on 1 July 2023.

3 Definitions

In this instrument:

Act means the *Rates Act 2004*.

additional information means information on sales of parcels of land relevant to the determination of the unimproved value of commercial land for the rating year.

commercial land—see the Act, dictionary.

commissioner—see the Act, dictionary.

eligible parcel of land means land in the ACT that is commercial land or rural land.

owner—see the Act, dictionary (a), and includes a unit owner.

rural land—see the Act, dictionary.

unimproved value—see the Act, section 6.

unit owner—see the Act, dictionary.

4 Definition of eligible owner

- (1) In this instrument, *eligible owner* means the owner of an eligible parcel of land who makes a request, in writing, to the commissioner for additional information.
- (2) For section 4 (1), the request must be made within 28 days after the day the commissioner gives notice under section 12 (2) of the Act of the amount determined as the unimproved value of the parcel.

5 Determination of objections period

For the purposes of section 71 (2) (b) of the Act, I determine that an objection by the eligible owner must be made within 60 days after the commissioner provides the additional information requested under section 4 to the owner.

6 Revocation

This instrument revokes the *Rates (Objections Period) Determination 2021*, DI2021-178.

7 Transitional

DI2021-178 continues to apply for the period 1 July 2021 to 30 June 2023, inclusive.

Andrew Barr MLA
Treasurer

24 June 2023