

Rates (Certificate and Statement Fees) Determination 2013 (No 1)

Disallowable instrument DI2013-180

made under the

Rates Act 2004, s 78 (Determination of Fees)

EXPLANATORY STATEMENT

1. The purpose of this instrument is to revoke DI2006-104 and to determine the fee for the provision of:
 - a certificate of rates, land tax and other charges; and
 - a statement of amounts payable and payments made.
2. Under section 78 of the *Rates Act 2004* (the Rates Act) the Minister has authority to determine, in writing by disallowable instrument, fees under the Rates Act.
3. Section 76 (1) of the Rates Act allows for a fee to be determined under section 78 for an application for a certificate of rates and other amounts. Similarly, section 77 (1) of the Rates Act allows for a fee to be determined under section 78 for an application for a statement of amounts payable and payments made in relation to a parcel of land in a stated financial year.
4. A certificate details current assessed and payable rates, interest and other amounts with respect to a parcel of land. The certificate may include a certificate of amounts payable under the *Land Tax Act 2004* or *Land Rent Act 2008* in relation to the parcel of land. A separate instrument determines the application fee amount under the *Land Tax Act 2004* and *Land Rent Act 2008*.
5. A statement details transactions for a financial year with respect to rates and other amounts for a parcel of land. The statement may include a statement of land tax payable and received under the *Land Tax Act 2004* in relation to the parcel.

6. These fees have been increased with this instrument for the first time since 2006, and the fee aligns with charges for similar applications in other jurisdictions. The ACT Revenue Office is in the unique position of providing information on all charges concerning a parcel of land, including outstanding rates, land tax, land rent and any deferred amounts.
7. This instrument determines the fees to accompany an application for:
 - a certificate of rates, land tax and other charges at \$95; and
 - a statement of amounts payable and payments made at \$95.
8. This determination commences on 1 July 2013. The previous instrument, DI2006-104, continues to apply to all applications between 1 July 2006 and 30 June 2013 inclusive.

Authorised by Treasurer
Andrew Barr MLA