

Australian Capital Territory

Rates, Land Tax, Land Rent and Duties (Certificate and Statement Fees) Determination 2023

Disallowable Instrument DI2023–171

made under the

Duties Act, 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)

EXPLANATORY STATEMENT

Commencement

This instrument commences on 1 July 2023.

Background

A Certificate of Rates, Land Tax and Other Charges (Certificate) details current assessed and payable general rates, land tax, land rent, duty, interest, deferred amounts and other amounts with respect to a parcel of land in the ACT. The Certificate may also include costs and expenses reasonably incurred by the Commissioner for ACT Revenue (the Commissioner) in attempting to recover any outstanding amounts.

The Certificate will include amounts payable under the *Duties Act 1999* (Duties Act), *Land Rent Act 2008* (Land Rent Act), *Land Tax Act 2004* (Land Tax Act) and *Rates Act 2004* (Rates Act) in relation to the parcel of land. The Certificate may also include amounts payable under the *Planning and Development Act 2007*, division 9.6.3 in relation to the parcel of land.

The Certificate enables the applicant to calculate the amount of various tax charges to be allowed for at settlement of a property transfer. The Certificate is for conveyancing purposes only.

This instrument determines the fee amount for 2022-23 for the provision of:

- a Certificate; and
- a statement of amounts payable and payments made.

Under the following provisions, the Minister has authority to determine fees by disallowable instrument for the respective Acts:

- section 252AB of the Duties Act;
- section 32 of the Land Rent Act;
- section 43 of the Land Tax Act; and
- section 78 of the Rates Act.

The fee is determined to accompany an application for a Certificate under the following provisions:

- section 244 (1) of the Duties Act;
- section 31 (1) of the Land Rent Act;
- section 41 (1) of the Land Tax Act; and
- section 76 (1) of the Rates Act.

The fee must also accompany an application for a statement of amounts payable and payments made under the following provisions:

- section 42 (1) of the Land Tax Act; and
- section 77 (1) of the Rates Act.

Determination

This instrument determines the fee payable to the Commissioner to apply for a Certificate (incorporating a statement of amounts payable and payments made) under the above-mentioned provisions. The fee is only payable once per property as a single application for a Certificate may be made under all of the relevant provisions.

For 2023-24, regulatory fees and charges are indexed for a Wage Price Index of 3.75 per cent. Accordingly, for 2023-24, the fee has been increased from \$128 to \$133 (rounded to the nearest dollar).

The fee amount reflects the fact that the Certificate provides information on all ACT Revenue Office charges concerning a parcel of land, including outstanding rates, land tax, land rent and any deferred amounts.

Revocation

This instrument revokes DI2022-161. For the avoidance of doubt DI2022-161 continues to apply to applications for a Certificate received in the period 1 July 2022 and 30 June 2023, inclusive.

Authorised by the Treasurer
Andrew Barr MLA