



AUSTRALIAN CAPITAL TERRITORY

Rates and Land Tax (Amendment) Act 1989

No. 10 of 1989

An Act to amend the *Rates and Land Tax Act 1926* and for related purposes

[Notified in *ACT Gazette S21*: 6 September 1989]

The Legislative Assembly for the Australian Capital Territory enacts as follows:

Short title

1. This Act may be cited as the *Rates and Land Tax (Amendment) Act 1989*.

Commencement

2. Sections 4, 12 and 13, subsection 14 (2) and section 15 commence on 1 July 1990.

Principal Act

3. In this Act, “Principal Act” means the *Rates and Land Tax Act 1926*.¹

Interpretation

4. Section 4 of the Principal Act is amended by omitting from subsection (1) the definition of “instalment day” and substituting the following definition:

“ ‘instalment day’ means 15 August, 15 November, 15 February or 15 May;”.

Imposition of rates

5. Section 13 of the Principal Act is amended by omitting subsections (1) and (2) and substituting the following subsections:

“(1) The rate of 1.125% per annum of the unimproved value of a parcel of land is imposed for a year in respect of every parcel of rateable land in the City Area, other than a parcel of prescribed land.

“(2) The rate of 0.5625% per annum of the unimproved value of a parcel of land is imposed for a year in respect of every parcel of rateable land that is outside the City Area or that is prescribed land.”.

Payment of rates

6. Section 15 of the Principal Act is amended—

(a) by omitting paragraph (5) (a) and substituting the following paragraphs:

“(a) if the amount payable is for a year—by paying, on or before the due date for the payment of the rates, the amount of the rates less the amount ascertained by applying the determined discount rate to the amount of those rates;

(ab) if the amount payable is for part of a year—by paying the amount of the rates on or before the due date for the payment of the rates;”;

(b) by inserting after subsection (5) the following subsections:

“(5AA) Where an amount ascertained for the purposes of paragraph (5) (a) contains a fraction of a cent—

(a) a fraction of a cent that does not exceed half a cent shall be disregarded; and

(b) a fraction of a cent that exceeds half a cent shall be regarded as one cent.

“(5AB) Where an amount payable under a notice of assessment referred to in section 14 is for a period exceeding a year, paragraph (5) (a) applies only in relation to the payment of that part of the amount payable that is for a year.”; and

(c) by adding at the end the following subsections:

“(11) In paragraph (5) (a), ‘determined discount rate’ means a discount rate determined by the Minister by instrument for the purposes of this subsection.

“(12) A determination under subsection (11) is a disallowable instrument for the purposes of section 10 of the *Subordinate Laws Act 1989*.”.

Unoccupied land—letting for non-payment of rates

7. Section 18 of the Principal Act is amended—

- (a) by inserting in subsection (1) “and any interest payable in respect of those rates” after “rates”;
- (b) by omitting from paragraph (2) (b) “and” and substituting “, any interest payable in respect of those rates and any”;
- (c) by omitting from subsection (3) “and other” and substituting “, any interest payable in respect of those rates and any other”.

Sale of land for non-payment of rates

8. Section 19 of the Principal Act is amended by inserting in subsection (1) “and any interest payable in respect of those rates” after “rates”.

Recovery of rates

9. Section 22 of the Principal Act is amended by adding at the end the following subsections:

“(3) Where, pursuant to subsection (2), the whole of an unpaid amount of rates is to be taken to have become due, the person liable to pay those rates is liable to pay to the Territory, in addition to that amount, interest calculated in accordance with subsection (4) at such rate as is determined by the Minister by instrument.

“(4) The interest payable shall be calculated—

- (a) on the aggregate of—
 - (i) the amount of unpaid rates; and
 - (ii) the amount of accumulated unpaid interest; and

- (b) in respect of each month after the day on which the rates became due, being a month during any part of which the rates or any accumulated interest remains unpaid.

“(5) Where an amount ascertained for the purposes of subsection (3) contains a fraction of a cent—

- (a) a fraction of a cent that does not exceed half a cent shall be disregarded; and
- (b) a fraction of a cent that exceeds half a cent shall be regarded as one cent.

“(6) A determination under subsection (3) is a disallowable instrument for the purposes of section 10 of the *Subordinate Laws Act 1989*.”.

Insertion

10. After section 22 of the Principal Act the following section is inserted in Part III:

Remission of penalty

“22AA. The Minister may remit all or part of an amount of interest payable by a person in relation to an amount of rates if, having regard to the nature of the circumstances that contributed to the delay in payment of the rates, the Minister is satisfied that it would be fair and reasonable to remit all or part of the interest.”.

Imposition

11. Section 22A of the Principal Act is amended—

- (a) by omitting from subsection (1) “as declared under sub-section (2)” and substituting “at the rate of 0.75% per annum of the unimproved value of a parcel of land”;
- (b) by inserting in subsection (1) “for a year” after “imposed”; and
- (c) by omitting subsection (2).

Payment of land tax

12. Section 22E of the Principal Act is amended by omitting subsections (4), (5), (6) and (7) and substituting the following subsection:

- “(4) A person may pay the land tax payable by him or her—
- (a) by paying the total amount of the land tax on or before the due date for the payment of the tax; or
 - (b) by paying such amounts on such days as the person wishes so long as the total amount is paid on or before the due date.”.

Insertion

13. After section 22F of the Principal Act the following section is inserted:

Recovery of land tax

“22FA. Land tax payable under this Act is a debt due and payable to the Territory and may be recovered in a court of competent jurisdiction.”.

Remedies for non-payment of land tax

14. (1) Section 22G of the Principal Act is amended by omitting “and 22” and substituting “, 22 and 22AA”.

(2) Section 22G of the Principal Act is amended by omitting “, 22”.

Special provisions applicable to unit sub-divisions

15. Section 24A of the Principal Act is amended by omitting from paragraphs (4) (b) and (e) “, (4)”.

Payment of rates pending application to vary determination

16. Section 33 of the Principal Act is amended by inserting “, and any interest payable in respect of those rates or land tax,” after “assessed”.

Evidence

- 17.** Section 35 of the Principal Act is amended—
- (a) by inserting in subparagraph (1) (ca) (i) “, or the amount of any interest payable in respect of rates,” after “rates”; and
 - (b) by inserting in subparagraph (1) (ca) (ii) “, or the amount of any interest payable in respect of land tax,” after “land tax” (first occurring).

Application

18. (1) The amendments effected by section 6 apply in relation to rates imposed in respect of the year commencing on 1 July 1989 and each subsequent year.

(2) The amendments effected by section 9 apply in relation to amounts of rates or land tax remaining unpaid after 15 October 1989

NOTE

1. No. 6, 1926 as amended by Nos. 5, 12 and 17, 1929; No. 5, 1930; No. 5, 1931; No. 4, 1933; Nos. 1 and 27, 1937; Nos. 25 and 35, 1938; No. 5, 1950; No. 21, 1959; No. 5, 1967; No. 47, 1970; No. 38, 1971; No. 29, 1974; No. 12, 1975; No. 69, 1976; Nos. 1, 21 and 44, 1977; No. 29, 1979; No. 35, 1981; Nos. 9 and 12, 1983; No. 27, 1984; No. 52, 1985; Nos. 2 and 89, 1986; No. 63, 1988; Nos. 21 and 38, 1989.

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