THE LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL TERRITORY

RATES AND LAND TAX (AMENDMENT) BILL (Not) 1999

SUPPLEMENTARY EXPLANATORY MEMORANDA

Amendment moved by the Chief Minister and Treasurer Kate Carnell MLA

Authorised by the ACT Parliamentary Counsel—also accessible at www.legislation.act.gov.au

Details of the Amendment to the Rates and Land Tax (Amendment) Bill (No 2) 1999 moved by the Chief Minister and Treasurer, Kate Carnell MLA

Amendment Notes

- 1. Clause 2 states that this Act is taken to have commenced on 1 July 1999.
- 2. Proposed Clause 14 inserts new section 49 in the Rates and Land Tax Act 1926 (the Principal Act). The proposed amendment will allow the Minister to retrospectively determine fees, under section 36 of the Principal Act, as at 1 July 1999, despite section 7 of the Subordinate Laws Act 1989. This provision ceases to operate on 31 July 1999.