



Australian Capital Territory

# Rates Amendment Act 2006

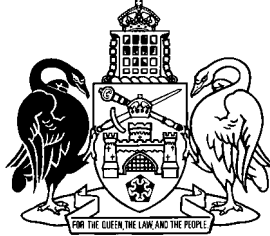
A2006-29

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Australian Capital Territory

# Rates Amendment Act 2006

**A2006-29**

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An Act to amend the *Rates Act 2004*

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

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J2006-155

Authorised by the ACT Parliamentary Counsel—also accessible at [www.legislation.act.gov.au](http://www.legislation.act.gov.au)

**1 Name of Act**

This Act is the *Rates Amendment Act 2006*.

**2 Commencement**

This Act commences on 1 July 2006.

*Note* The naming and commencement provisions automatically commence on the notification day (see Legislation Act, s 75 (1)).

**3 Legislation amended**

This Act amends the *Rates Act 2004*.

**4 Rates for part of year  
Section 15 (2)**

*omit*

under section 14 (Imposition of rates)

**5 Unit subdivisions—rates  
Section 29 (4)**

*substitute*

- (4) Rates are imposed on a unit that is part of a unit subdivision as if a reference to a parcel of land were a reference to the unit.

**6 Section 29 (5)**

*omit*

under section 14

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**7 New section 69A**

*in part 8, insert*

**69A Imposition of levies**

Schedule 1 deals with the imposition of levies and the application of this Act in relation to levies imposed under the schedule.

**8 New schedule 1**

*insert*

## Schedule 1 Levies

(see s 69A)

### Part 1.1 Imposition of levies

#### 1.1 Fire and emergency services levy

- (1) Fire and emergency services levy of the fixed charge is imposed for a parcel of rateable land that is residential or rural land.
- (2) Fire and emergency services levy is imposed for a parcel of rateable land that is commercial land that has an average unimproved value of more than the threshold amount worked out as follows:

$$((AUV - TA) \times P)$$

- (3) In this section:

*AUV* means the average unimproved value of the parcel.

*FC* (or *fixed charge*) means the fixed charge determined under the Taxation Administration Act, section 139 for the parcel.

*P* means the percentage rate determined under the Taxation Administration Act, section 139 for the parcel.

**TA** (or **threshold amount**) means the threshold amount determined under the Taxation Administration Act, section 139 for the parcel.

*Note* Different fixed charges, amounts, or percentage rates, may be determined for residential, commercial or rural land (see Legislation Act, s 48).

## **Part 1.2 Application of Act etc**

### **2.1 Application of certain provisions**

- (1) This section applies to the following provisions (the ***applied provisions***):
  - (a) section 15 (Rates for part of year);
  - (b) section 16 (Owner to pay rates);
  - (c) section 17 (When are rates payable?);
  - (d) section 18 (How may rates be paid?);
  - (e) section 19 (Payment of rates by instalments);
  - (f) part 4 (Enforcement);
  - (g) section 28 (Unit subdivisions);
  - (h) section 29 (Unit subdivisions—rates);
  - (i) section 39 (Reassessment—completion of development);
  - (j) section 40 (Reassessment—noncompletion of development);
  - (k) part 6 (Exemptions, remissions and certain interest payments);
  - (l) part 7 (Deferral and rebates) (other than section 63 and section 64);
  - (m) section 76 (Certificate of rates and other charges);
  - (n) any other provision prescribed by regulation.

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- (2) The applied provisions have effect as if—
- (a) a reference to *rates* included a reference to a levy imposed under this schedule; and
  - (b) any other necessary changes were made; and
  - (c) any changes prescribed by regulation were made.
- (3) Sections 15 to 19, as applied by this section, are subject to part 5 (Unit subdivisions).

## 2.2 References in other instruments

A reference to *rates* in an instrument, other than a statutory instrument under this Act or the Taxation Administration Act, includes a reference to a levy imposed under this schedule.

## Part 1.3 Other provisions about levies

### 3.1 Certain proposed subdivisions—imposition of levy

- (1) This section applies to a parcel of land if section 34 (Imposition of rates—qualifying parcels of land) applies to the parcel.
- (2) In its application to the imposition of levy to the parcel of land, section 1.1 has effect as if subsections (3) and (4) of this section were substituted for section 1.1 (2) and (3).
- (3) The levy imposed for a parcel of land to which schedule 1, section 3.1 applies is worked out as follows:

$$[CP \times (AUV - TA) \times P] + [FC \times RP]$$

- (4) In this section:

*AUV* means the average unimproved value of the parcel.

*CP* means the percentage, as determined under section 32, of the intended development that is to be used for commercial purposes.

**FC** (or **fixed charge**) means the fixed charge determined under the Taxation Administration Act, section 139 for the parcel.

**P** means the percentage rate determined under the Taxation Administration Act, section 139 for a parcel of commercial land.

**RP** means the percentage, as determined under section 32, of the intended development that is to be used for residential purposes.

**TA** (or **threshold amount**) means the threshold amount determined under the Taxation Administration Act, section 139 for the parcel.

*Note* Different fixed charges, amounts, or percentage rates, may be determined for residential, commercial or rural land (see Legislation Act, s 48).

### 3.2 Rebate of levy

- (1) This section applies to an eligible person.
- (2) The person is entitled, on application to the commissioner under section 61, to a rebate of the person's liability for levy for a parcel of land for a year if—
  - (a) this section applies to the person in the year; and
  - (b) the parcel is the person's principal place of residence for all or part of the year.
- (3) The amount of rebate is worked out as follows:

$$\frac{LL}{2} \times \frac{D}{\text{days in year}}$$

- (4) Division 7.3 (Rebate of rates) has effect as if it included this section.

#### **Example**

the definition of **eligible person** for pt 7 will apply to this section

*Note* An example is part of the Act, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, s 126 and s 132).



(5) In this section:

*D* means the number of days in the year when the parcel is the person's principal place of residence.

*levy*, for the year, means levy imposed under this schedule for the year, and includes any levy deferred under a deferral determination.

*LL* means the amount of the person's liability for levy for the parcel for the year.

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## Endnotes

**1 Presentation speech**

Presentation speech made in the Legislative Assembly on 6 June 2006.

**2 Notification**

Notified under the Legislation Act on 15 June 2006.

**3 Republications of amended laws**

For the latest republication of amended laws, see [www.legislation.act.gov.au](http://www.legislation.act.gov.au).

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I certify that the above is a true copy of the Rates Amendment Bill 2006, which was passed by the Legislative Assembly on 8 June 2006.

Clerk of the Legislative Assembly

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