



Australian Capital Territory

# Rates Amendment Act 2007

A2007-2

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Australian Capital Territory

# Rates Amendment Act 2007

A2007-2

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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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J2006-395

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 2007*.

## **2 Commencement**

This Act commences on a day fixed by the Minister by written notice.

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

*Note 2* A single day or time may be fixed, or different days or times may be fixed, for the commencement of different provisions (see Legislation Act, s 77 (1)).

*Note 3* If a provision has not commenced within 6 months beginning on the notification day, it automatically commences on the first day after that period (see Legislation Act, s 79).

## **3 Legislation amended**

This Act amends the *Rates Act 2004*.

## **4 Schedule 1, new section 1.2**

*in part 1.1, insert*

### **1.2 City centre marketing and improvements levy**

- (1) City centre marketing and improvements levy is imposed for a parcel of rateable land that is commercial land in a collection area, worked out as follows:

$$\text{AUV} \times \text{P}$$

- (2) The Minister may determine an area as a *collection area* for this section.
- (3) A determination is a disallowable instrument.

*Note* A disallowable instrument must be notified, and presented to the Legislative Assembly, under the Legislation Act.

- (4) In this section:

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

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

*Note* Different percentage rates may be determined for different collection areas or part of a collection area (see Legislation Act, s 48).

## **5 Schedule 1, section 2.1**

*substitute*

### **2.1 Application of certain provisions—levies generally**

- (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) part 4 (Enforcement);
  - (f) section 28 (Unit subdivisions);
  - (g) section 29 (Unit subdivisions—rates);
  - (h) section 39 (Reassessment—completion of development);
  - (i) section 40 (Reassessment—noncompletion of development);
  - (e) part 6 (Exemptions, remissions and certain interest payments);
  - (j) section 76 (Certificate of rates and other charges);
  - (k) any other provision prescribed by regulation.
- (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, 16 and 17, as applied by this section, are subject to part 5 (Unit subdivisions).

**2.1A Application of further provisions—fire and emergency services levy**

- (1) This section applies to the following provisions (the *applied provisions*):
- (a) section 18 (How may rates be paid?);
  - (b) section 19 (Payment of rates by instalments);
  - (c) part 7 (Deferral and rebates) (other than section 63 (Rebate of rates—uncapped) and section 64 (Rebate of rates—capped));
  - (d) any other provision prescribed by regulation.
- (2) The applied provisions have effect as if—
- (a) a reference to rates included a reference to the fire and emergency services levy imposed under section 1.1; and
  - (b) any other necessary changes were made; and
  - (c) any changes prescribed by regulation were made.
- (3) Sections 18 and 19, as applied by this section, are subject to part 5 (Unit subdivisions).

**6 Schedule 1, section 3.1 heading***substitute***3.1 Certain proposed subdivisions—imposition of fire and emergency services levy****7 Schedule 1, section 3.1 (1), (2) and (3)***substitute*

- (1) This section applies to a parcel of land that is a qualifying parcel of land for division 5.2 (Certain proposed unit subdivisions).
- (2) In its application to the imposition of fire and emergency services 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 (1), (2) and (3).
- (3) Fire and emergency services levy is imposed for a parcel of land to which schedule 1, section 3.1 applies, worked out as follows:

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

**8 Schedule 1, new section 3.1A***insert***3.1A Certain proposed subdivisions—imposition of city centre marketing and improvements levy**

- (1) This section applies to a parcel of land that is a qualifying parcel of land for division 5.2 (Certain proposed unit subdivisions).
- (2) In its application to the imposition of city centre marketing and improvements levy to the parcel of land, section 1.2 has effect as if subsections (3) and (4) of this section were substituted for section 1.2 (1) and (4).

- (3) City centre marketing and improvements levy is imposed for a qualifying parcel of land for division 5.2 (Certain proposed unit subdivisions), worked out as follows:

$$(AUV \times CP) \times P$$

- (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.

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

*Note* Different percentage rates may be determined for different collection areas or part of a collection area (see Legislation Act, s 48).



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## Endnotes

**1 Presentation speech**

Presentation speech made in the Legislative Assembly on 14 December 2006.

**2 Notification**

Notified under the Legislation Act on 20 March 2007.

**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 2007, which originated in the Legislative Assembly as the Rates Amendment Bill 2006 (No 2) and was passed by the Assembly on 6 March 2007.

Clerk of the Legislative Assembly

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