

2012

THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

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(As presented)

(Treasurer)

# Rates and Land Tax Legislation Amendment Bill 2012

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# **Rates and Land Tax Legislation Amendment Bill 2012**

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## **A Bill for**

An Act to amend legislation about rates and land tax

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

1 **Part 1 Preliminary**

2 **1 Name of Act**

3 This Act is the *Rates and Land Tax Legislation Amendment*  
4 *Act 2012*.

5 **2 Commencement**

6 This Act commences on 1 July 2012.

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

9 **3 Legislation amended**

10 This Act amends the *Land Tax Act 2004* and the *Rates Act 2004*.

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## 1 Part 2 Land Tax Act 2004

### 2 4 Dictionary, definitions of *residential land* and *rural land*

3 *substitute*

4 *residential land* means—

- 5 (a) rateable land leased for residential purposes only; or
- 6 (b) rateable land leased for residential purposes and other purposes
- 7 but used for residential purposes only; or
- 8 (c) a parcel of rateable land included in the common property of a
- 9 community title scheme under the *Community Title Act 2001*,
- 10 if—
- 11 (i) at least 1 parcel of land in the scheme is residential land
- 12 under paragraph (a) or (b); and
- 13 (ii) no parcel of land in the scheme is leased for a
- 14 commercial purpose.

15 *rural land* means—

- 16 (a) rateable land leased for the purpose of primary production
- 17 only; or
- 18 (b) rateable land leased for the purpose of primary production and
- 19 other purposes but used mainly for primary production; or
- 20 (c) a parcel of rateable land included in the common property of a
- 21 community title scheme under the *Community Title Act 2001*,
- 22 if no parcel of land in the scheme is—
- 23 (i) residential land; or
- 24 (ii) leased for a commercial purpose.

1 **Part 3 Rates Act 2004**

2 **5 Dictionary, definitions of *residential land* and *rural land***

3 *substitute*

4 ***residential land*** means—

- 5 (a) rateable land leased for residential purposes only; or
- 6 (b) rateable land leased for residential purposes and other purposes
- 7 but used for residential purposes only; or
- 8 (c) a parcel of rateable land included in the common property of a
- 9 community title scheme under the *Community Title Act 2001*,
- 10 if—
- 11 (i) at least 1 parcel of land in the scheme is residential land
- 12 under paragraph (a) or (b); and
- 13 (ii) no parcel of land in the scheme is leased for a
- 14 commercial purpose.

15 ***rural land*** means—

- 16 (a) rateable land leased for the purpose of primary production
- 17 only; or
- 18 (b) rateable land leased for the purpose of primary production and
- 19 other purposes but used mainly for primary production; or
- 20 (c) a parcel of rateable land included in the common property of a
- 21 community title scheme under the *Community Title Act 2001*,
- 22 if no parcel of land in the scheme is—
- 23 (i) residential land; or
- 24 (ii) leased for a commercial purpose.

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## Endnotes

**1 Presentation speech**

Presentation speech made in the Legislative Assembly on 29 March 2012.

**2 Notification**

Notified under the Legislation Act on 2012.

**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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