

Rates, Land Tax, Land Rent and Duties (Certificate and Statement Fees) Determination 2022

Disallowable Instrument DI2022–161

made under the

Duties Act 1999, s 252AB (Determination of fees)

Land Rent Act 2008, s 32 (Determination of fees)

Land Tax Act 2004, s 43 (Determination of fees)

Rates Act 2004, s 78 (Determination of fees)

1 Name of instrument

This instrument is the *Rates, Land Tax, Land Rent and Duties (Certificate and Statement Fees) Determination 2022*.

2 Commencement

This instrument commences on 1 July 2022.

3 Determination of fee

I determine the fee of \$128 for lodging an application to the Commissioner under the following provisions:

- (a) the *Duties Act 1999*, section 244 (1) (Certificate of duty and other charges);
- (b) the *Land Rent Act 2008*, section 31 (1) (Certificate of land rent and other charges);
- (c) the *Land Tax Act 2004*, section 41 (1) (Certificate of land tax and other charges);
- (d) the *Land Tax Act 2004*, section 42 (1) (Statement of amounts payable and payments made);
- (e) the *Rates Act 2004*, section 76 (1) (Certificate of rates and other charges); and
- (f) the *Rates Act 2004*, section 77 (1) (Statement of amounts payable and payments made).

Note **Commissioner** means the Commissioner for ACT Revenue.

4 Payment of fee

- (1) The fee is payable by a person to the Commissioner on the lodgement of an application under section 3.
- (2) The fee is payable no more than once per parcel of land or land rent lease subject to the application.

5 Revocation

This instrument revokes *Rates, Land Tax, Land Rent and Duties (Certificate and Statement Fees) Determination 2021*, DI2021-170.

6 Transitional provision

DI2021-170 continues to apply for the period 1 July 2021 to 30 June 2022, inclusive.

Andrew Barr MLA
Treasurer

28 June 2022