

# Rates, Land Tax, Land Rent and Duties (Certificate and Statement Fees) Determination 2026

## Disallowable Instrument DI2026–145

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)

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### 1 Name of instrument

This instrument is the *Rates, Land Tax, Land Rent and Duties (Certificate and Statement Fees) Determination 2026*.

### 2 Commencement

This instrument commences on 1 July 2026.

### 3 Determination of fee

I determine the fee of \$148 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 2025, DI2025-155*.

Chris Steel MLA  
Treasurer  
24 June 2026