

Australian Capital Territory

# Land Tax (Certificate and Statement Fees) Determination 2013 (No 1)

## Disallowable Instrument DI2013-181

made under the

*Land Tax Act 2004*, section 43 (Determination of Fees)

## EXPLANATORY STATEMENT

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1. Section 43 of the *Land Tax Act 2004* (Land Tax Act) authorises the Minister to determine, in writing by disallowable instrument, fees for the Land Tax Act.
2. Section 41 of the Land Tax Act provides for an application to the Commissioner for a certificate of land tax and other charges in relation to the parcel. Section 41 provides that a fee may be determined under section 43 for this provision. Similarly, section 42 of the Land Tax Act allows for a fee to be determined under section 43 for an application for a statement of amounts payable and payments made in relation to a parcel of land in a stated financial year.
3. A certificate details current assessed and payable land tax, interest and other amounts with respect to a parcel of land. The certificate may include amounts payable under section 31 of the *Land Rent Act 2008* or section 76 of the *Rates Act 2004* in relation to the parcel of land. A separate instrument determines the application fee amount under the *Land Rent Act 2008* and *Rates Act 2004*. Only one fee is payable for the certificate.
4. A statement details transactions for a financial year with respect to land tax and other amounts for a parcel of land. The statement may include a statement of rates payable and received under the *Rates Act 2004* in relation to the parcel.
5. This fee has been increased with this instrument for the first time since 2006, and the fee aligns with charges for similar applications in other jurisdictions. The ACT Revenue Office is in the unique position of providing information on all charges concerning a parcel of land, including outstanding rates, land tax, land rent and any deferred amounts.
6. This instrument determines the fees to accompany an application for a certificate of land tax, rates and other charges at \$95, and a statement of amounts payable and payments made at \$95.
7. This determination commences on 1 July 2013.

Authorised by Treasurer  
Andrew Barr MLA