

Rates, Land Tax and Land Rent (Certificate and Statement Fees) Determination 2014 (No 1)

Disallowable Instrument DI2014-179

made under the

Rates Act 2004, section 78 (Determination of Fees)

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

Land Rent Act 2008, section 32 (Determination of Fees)

EXPLANATORY STATEMENT

1. A Certificate of Rates, Land Tax and Other Charges (the Certificate) details current assessed and payable general rates, land tax, land rent, interest and other amounts with respect to a parcel of land in the ACT. The Certificate may also include costs and expenses reasonably incurred by the Commissioner for ACT Revenue in attempting to recover any outstanding amounts.
2. The certificate may include amounts payable under the *Rates Act 2004* (the Rates Act), the *Land Tax Act 2004* (the Land Tax Act) or *Land Rent Act 2008* (the Land Rent Act) in relation to the parcel of land.
3. The Certificate enables the applicant to calculate the amount of general rates, land tax, land rent or other charges to be allowed for at settlement of a property transfer. The Certificate is for conveyancing purposes only.
4. The purpose of this instrument is to revoke instruments DI2013-180, DI2013-181 and DI2013-182, that determined the fee amount for 2013-14. This current instrument determines the fee for the provision of:
 - a certificate of rates, land tax and other charges; and
 - a statement of amounts payable and payments made.
5. Under section 78 of the Rates Act the Minister has authority to determine, in writing by disallowable instrument, fees under the Rates Act. Section 76 (1) of the Rates Act allows for a fee to be determined under section 78 for an application for a certificate of rates and other amounts.
6. Similarly, section 77 (1) of the Rates Act allows for a fee to be determined under section 78 for an application for a statement of amounts payable and payments made in relation to a parcel of land in a stated financial year.

7. Section 43 of the Land Tax Act authorises the Minister to determine, in writing by disallowable instrument, fees for the Land Tax Act. 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.
8. 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.
9. Section 32 of the Land Rent Act authorises the Minister to determine, in writing by disallowable instrument, fees for the Land Rent Act. Section 31 of the Land Rent Act provides for an application to the Commissioner for a certificate of land rent and other charges in relation to the parcel.
10. This instrument determines the fee to accompany an application for the Certificate of rates, land tax, land rent and other charges, and a statement of amounts payable and payments made, at \$99.
11. This fee was increased for the first time since 2006, in 2013-14. The fee was increased at that time from \$38 to \$95, and aligned the fee with charges for similar applications in other jurisdictions.
12. As announced in the 2014-15 Budget, all ACT Government regulatory service fees will be indexed on a consistent basis from 2014-15, with the indexation rate set at WPI plus 1 per cent (4 per cent total for this financial year). Accordingly, for 2014-15 the fee has been increased from \$95 to \$99 (rounded to the nearest dollar).
13. The fee amount reflects the unique position of the ACT Revenue Office, as it provides information on all charges concerning a parcel of land, including outstanding rates, land tax, land rent and any deferred amounts.
14. This determination commences on 1 July 2014. The previous instruments, DI2013-180, DI2013-181 and DI2013-182 continue to apply to all applications between 1 July 2013 and 30 June 2014 inclusive.
15. This instrument revokes three instruments determining the Certificate fee in relation to the Rates Act, Land Tax Act and Land Rent Act respectively. The fee will be determined via one instrument in future, for ease of reference and administration.

Authorised by the Acting Treasurer
Katy Gallagher MLA