

2003

**THE LEGISLATIVE ASSEMBLY FOR THE
AUSTRALIAN CAPITAL TERRITORY**

LAND TAX BILL 2003

EXPLANATORY STATEMENT

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Land Tax Bill 2003

Summary

The *Land Tax Bill 2003* (the Bill) is the result of splitting the *Rates and Land Tax Act 1926* (Rates and Land Tax Act) to separate the land tax provisions from those applying to rates.

The Bill makes no significant policy changes to the effect of the legislation. It includes provisions in relation to the imposition of land tax and its payment, and exemptions from liability to land tax. In line with the administration of other ACT tax legislation, this Bill will be administered under the *Taxation Administration Act 1999* (Taxation Administration Act) unless otherwise indicated.

Overview

The Rates and Land Tax Act was originally Commonwealth legislation which began as an Ordinance in 1926. When land tax was introduced to commence on 1 January 1987, it was probably convenient to insert the new provisions into the Ordinance as both land tax and rates were administered from the same property database. With the introduction of self government, this Ordinance became the *Rates and Land Tax Act 1926*. The existing provisions are presented in an illogical format and are sometimes difficult to follow.

Splitting the Rates and Land Tax Act will provide two new streamlined Acts (the *Land Tax Act 2003* and the *Rates Act 2003*) which reflect the current drafting practice and are consistent with other ACT legislation. The new Acts will be clear, logical and less complex. This Bill will incorporate and rationalise the land tax provisions of the Rates and Land Tax Act and will thus provide the basis to more easily address policy issues and implement any future amendments.

Another logical reason for splitting the Rates and Land Tax Act is the different policy basis for the two charges. Land tax is imposed on the basis of the use made of the property, or on an owner who is a corporation or trustee, while rates are imposed on property owners solely as a consequence of their ownership of a property.

Commencement Date

This Bill will commence on 1 July 2004. The Rates and Land Tax Act will be repealed on 1 July 2004 by the *Rates Bill 2003* so the commencement date for the *Land Tax Act 2003* will also be 1 July 2004.

Revenue Implications

This Bill is revenue neutral and has no direct or indirect revenue implications.

Details of the Bill

Included in this statement is a Comparative Sections Table showing every section in the Rates and Land Tax Act with the appropriate corresponding provision in this Bill and/or the Taxation Administration Act, depending on which is relevant. For this reason, and because the policy behind the Land Tax Bill is unchanged, a clause-by-clause description of the Bill serves no useful purpose.

The details of this Explanatory Statement will be a summary of each Part of the Bill with detailed descriptions of Clauses limited to transitional provisions. The intention and practical outcome of this Bill has been limited to modernising the language without changing the underlying legal position.

Details of the Bill are attached.



Details of the Land Tax Bill 2003

Part 1 Preliminary

Part 1 names the Act the *Land Tax Act 2003* and gives the commencement date as 1 July 2004. It also provides that the dictionary contains definitions of important terms used in the Act and all notes in this legislation are explanatory and not part of the Act. The *Criminal Code 2002* applies in relation to offences against this Act.

Administration under Taxation Administration Act 1999

It is noted in Clause 1 that the *Land Tax Act 2003* is a tax law under the *Taxation Administration Act 1999* and is subject to its provisions about the administration and enforcement of tax laws generally.

Where provisions in the Taxation Administration Act have the same function as those in the Rates and Land Tax Act, they have been omitted from the new Land Tax Act. The Comparative Sections Table at pages 8 to 15 indicates where specific sections have been omitted and the “*Taxation Administration Act 1999- Section*” column shows which sections take over the function of the omitted provisions.

In line with the administration of the Territory’s other tax laws, Parts 1 and 2 of the Taxation Administration Act apply in general and the following provisions will apply to the stated matters from the Rates and Land Tax Act:

- Part 3 (Assessment of tax liability) - assessment of land tax, the power to reassess and the issuing of a notice of assessment by the commissioner.
- Part 4 (Refunds of tax) - all refunds for overpayments.
- Part 5 (Interest and penalty tax) will apply except for section 25 (Interest in relation to tax defaults).
- Part 7 (Collection of taxes) - this introduces a minor change to current payment and recovery arrangements whereby payment is now to the commissioner instead of to the Territory. It should be noted that section 53 (Duties of agents, trustees etc) of the Taxation Administration Act imposes responsibilities on agents that did not previously apply under the Rates and Land Tax Act. Agents may now be required to fulfil undischarged obligations of a taxpayer where they have control over and manage the taxpayer’s property.
- Part 8 (Record keeping and general offences). In most cases the offences carry equivalent penalties and in the case of false or misleading information, the offence in the Taxation Administration Act carries higher, but appropriate, penalties.
- Part 9 (Tax officers, investigation and secrecy provisions). All investigative powers, including the power to seek further information, will apply, as will the provisions governing disclosure of information and those ensuring confidentiality of taxpayer information.
- Part 10 (Objections and appeals) increases existing rights with taxpayers now able to object to the actual assessment of land tax.
- Part 11 (Miscellaneous provisions) – particularly in relation to Division 11.3 (Payments), Division 11.4 (Notices and service of documents) and section 139 (Determination of amounts payable under tax laws). In line with other tax laws, the amounts and percentages used to work out land tax will now be determined by

disallowable instrument. This removes the necessity to amend the Act to update the variable factors, while still allowing the Assembly to scrutinise any changes.

Where Taxation Administration Act 1999 does not apply

In line with current practice in operation within the Revenue Office, all provisions relating to the calculation and remission of interest will be retained in the Land Tax Act. Any change to the method of interest calculation would be a change in policy with revenue implications. The Taxation Administration Act section 25 (Interest in relation to tax defaults) does not apply.

Clause 40 (Working out amounts with fractions for the Act) continues the existing practice of rounding amounts to the nearest fraction of a cent with half a cent disregarded, and for average unimproved value, disregarding any fraction of a dollar. Taxation Administration Act section 123 (Adjustments of amounts) does not apply as it would change this practice.

Part 2 Imposition and payment of land tax

Part 2 is subject to Part 4 (Unit subdivisions): that is, land tax on units or proposed unit subdivisions is also imposed under this Part. Definitions for Part 2 are in Clause 7.

The provisions in the Rates and Land Tax Act have been reworded in Clause 8 to clarify when something is rented. It states that a parcel of residential land is taken to be rented if it is rented on the first day of a quarter. Where a rental property is temporarily vacant on the first day of a quarter, it is deemed to be rented if it was rented at any time in the previous quarter. This is to ensure that a parcel continues to be liable to land tax while it is still available for rental and not vacant for either a whole quarter or a continuous period of 91 days. This Clause clearly states when an owner may give written notice to the commissioner that a parcel was not rented so that it is not deemed to be rented on the first day of a quarter. It also excludes a new owner of a parcel from this deeming provision as they are required under Clause 14 to advise the commissioner if residential land is rented.

Land tax continues to be imposed for a quarter on commercial parcels of land, rented residential parcels, and residential parcels owned by corporations or trustees using the same principles and appropriate rates as under the Rates and Land Tax Act. To remove the necessity to amend the Act to update the variable factors, and in line with other tax laws, the amounts and percentages used to work out land tax will now be determined by disallowable instrument under the Taxation Administration Act. The unimproved values determined under the *Rates Act 2003* will be used to work out the average unimproved value used to impose land tax.

For land tax exemptions: Clause 10 (Land exempted from s 9 generally), Clause 11 (Land exempted from land tax), Clause 12 (Application for compassionate case exemption) and Clause 13 (Decision on compassionate application) are duplicated in effect from the Rates and Land Tax Act sections 22B (Exempt land) and 22BA (Application for exemption – compassionate cases). For further details see the Comparative Sections Table on pages 8 – 15.

The requirement for an owner to advise the commissioner if residential land is rented has been reworded but remains unchanged in effect from the Rates and Land Tax Act. The apportionment of floor area for multiple dwellings and ownership interest for those parcels partly owned by a corporation or trustee are equivalent to Rates and Land Tax Act provisions.

Part 2 stipulates that land tax is payable to the commissioner by the person who is the owner of the parcel of land, whether the amount became payable before or after the person became the owner, if those amounts have not been paid. The effect is unchanged from the Rates and Land Tax Act requirement that the unpaid land tax must be paid by the “owner for the time being”. The requirement in the Rates and Land Tax section 22EA to send notices to different owners is not needed as the debt is a charge on the land if it has been advised at conveyancing, and the current owner is responsible for payment of unpaid land tax.

This Part duplicates the previous provisions relating to the date for payment in the assessment notice and also how payments can be made without land tax falling into arrears. The payment dates and requirements are unchanged. Provisions for when a parcel is taxable for only part of a quarter are clarified but unchanged in effect.

Part 3 Enforcement

Interest on overdue land tax is calculated monthly as explained in the example in Clause 19 (2) of the Bill and continues to operate in the same manner as under the Rates and Land Tax Act as any change to the method of interest calculation would represent a change in policy. The interest rate applying to a day is determined under section 26 of the Taxation Administration Act, and, if required, the Minister retains the power to determine different rates of interest for this purpose by disallowable instrument under the Taxation Administration Act.

Land tax payable in relation to a parcel continues to be a charge on the interest held by the owner of the parcel. This charge still takes priority over a sale, conveyance, transfer, mortgage, charge, lien, or encumbrance in relation to the parcel.

The provisions that give the commissioner the power to let or sell a parcel of land for nonpayment of land tax are reworded in Clauses 21, 22, 23, 24 and 25 but are unchanged in effect from those in the Rates and Land Tax Act sections 22F, 18, 19, 20 and 21.

Penalty tax is imposed under Division 5.2 of the Taxation Administration Act on a tax default for land tax in exactly the same manner as for other taxes. The levels of penalty tax in the Taxation Administration Act are adequate for a tax default, but it should be noted that they are lower than the maximum percentages imposed under the Rates and Land Tax Act.

Part 4 Unit subdivisions

Part 4 deals with the application of the Act to unit subdivisions and to certain proposed unit subdivisions.

For the calculation of land tax (and rates) on units, the *Revenue Legislation Amendment Bill 2003 (No 3)* recently substituted a new section 24A of the Rates and Land Tax Act. The provisions in this new section 24A have been duplicated in effect in this Bill.

For the calculation of land tax on certain proposed unit subdivisions, the provisions from the Rates and Land Tax Act have been replicated in this Bill. The percentage of the intended development to be used for commercial purposes will be contained in the *Rates Act 2003* section 32 (2). If this percentage changes under the *Rates Act 2003* and rates are reassessed, the land tax must also be reassessed.

Part 5 Exemptions, remissions and certain interest payments

The Minister's powers to exempt an owner of a parcel of land from the payment of land tax, or to remit land tax payable to the owner, have been duplicated in effect in the Bill at Clauses 34 and 35 with an additional provision that the Minister may make guidelines (a disallowable instrument) for the exercise of both of these functions.

Clause 36 deals with the remission of interest where the commissioner is satisfied that it is fair and reasonable having regard to the circumstance which contributed to the delay in payment or any other relevant matter. Again, a provision has been introduced to allow the Minister to make guidelines (a disallowable instrument) for the exercise of this function.

Clause 37 applies where a person has overpaid land tax for a parcel of land because of an administrative error and interest is worked out at the market rate component determined under the Taxation Administration Act section 26 (Interest rate). Clause 37 is required to maintain current practice as section 111 (Interest payable on refunds) of the Taxation Administration Act only applies to a refund after a successful objection or review.

Part 6 Miscellaneous

All objections and reviews previously under the Rates and Land Tax Act will now be under the Taxation Administration Act. This expands the objection and review rights for taxpayers as they may now object to the actual assessment of land tax, a right not previously available.

Clause 38 (Objections) of the Bill prescribes decisions for the Taxation Administration Act section 100 (Objection). This is necessary as they do not fall under the Taxation Administration Act section 100 (1) (a) which deals with objection to assessment. See Schedule 1 of the *Rates Bill 2003* for the amendment to section 100 of the Taxation Administration Act.

Clause 39 (Review by AAT) applies to a determination by the commissioner of an objection to a decision in Clause 38. This is prescribed for the Taxation Administration Act section 107 (Right of appeal to tribunal). See Schedule 1 of the *Rates Bill 2003* for the amendment to section 107 of the Taxation Administration Act.

Clause 40 (Working out amounts with fractions for Act) applies in all cases where an amount worked out contains a fraction of a cent. The amount must be rounded to the

nearest cent, with half a cent being disregarded. If an amount is part of the average unimproved value of a parcel of land any fraction of a dollar must be disregarded. This retains current Revenue Office practices and the Taxation Administration Act section 123 (Adjustments of amounts) does not apply.

Clause 41 (Certificate of land tax and other charges) and Clause 42 (Statement of amounts payable and payments made) are duplicated in effect from the Rates and Land Tax Act. The certificate and the statement may both include amounts under the *Rates Act 2003*.

Clause 43 (Determination of fees) and 44 (Regulation-making power) are duplicated in effect from the Rates and Land Tax Act.

Comparative Sections Table

<i>Rates & Land Tax Act 1926 - Section</i>	<i>Land Tax Bill 2003 - Section</i>	<i>Taxation Administration Act 1999 - Section</i>
	The <i>Land Tax Act 2003</i> is a tax law under <i>Taxation Administration Act 1999</i> subject to provisions about administration and enforcement generally	4 Meaning of <i>tax laws</i> will be amended to include <i>Rates Act 2003</i> and <i>Land Tax Act 2003</i> (see Rates Bill Schedule 1 Pt 1.2)
Part 1	Part 1	
1 Name of Act 4 Dictionary 4A Notes	1 Name of Act 2 Commencement 3 Dictionary 4 Notes 5 Offences against Act – application of Criminal Code etc	N/A
Part 2 Unimproved value	None of Rates and Land Tax Act Part 2 applies to the Land Tax Bill [Note that the imposition of land tax is based on average unimproved value which is derived from the Rates Act (see Dictionary)]	N/A
Part 3 Rates		
Division 3.1 Imposition and payment [this Division only applies to Rates Bill 2003]	N/A	N/A
Division 3.2 Enforcement		
17 Notice of rates in arrears	N/A [see 22F Rates and Land Tax Act]	N/A
18 Unoccupied land – letting for nonpayment of rates [This section applies as if “rates” were “land tax”] (1) to (4) (5) to (7)	22 Unoccupied land – letting for unpaid land tax 23 Entitlement to possession of land held by commissioner	N/A

<i>Rates & Land Tax Act 1926 - Section</i>	<i>Land Tax Bill 2003 - Section</i>	<i>Taxation Administration Act 1999 - Section</i>
19 Sale of land for nonpayment of rates [This section applies as if “rates” were “land tax”] (1) to (4) (5) (6)	24 Sale of land for nonpayment of land tax 24 (1) to (4) 20 Charge of land tax on rateable land 24 (5)	N/A
20 Owner of land entitled to surplus on giving up title [This section applies as if “rates” were “land tax”]	24 Sale of land for nonpayment of land tax (5)	N/A
21 Properties in a declaration may be included in single application [This section applies as if “rates” were “land tax”]	25 Application may relate to more than 1 parcel [can include both land tax and rates]	N/A
21A Charge of rates and land tax on rateable land (1) (2)	20 Charge of land tax on rateable land (1) and (2) and Dictionary [Land tax includes...] (3)	N/A
22 Recovery of rates [This section applies as if “rates” were “land tax”] (1) (2) (a), (b), (c) and (d) (3) and (4) (5) (6) (7) (8) (9)	19 Interest payable on overdue land tax N/A 19 (1) (a), (b), (c) and (d) Note in 19 (1) N/A N/A Not required 40 Working out amounts with fractions for Act 17 Payment of land tax (3) New 19 (2) Interest payable for whole month New 19 (3)	48 Tax payable to the commissioner and 49 Costs of recovery are payable to the commissioner 26 Interest rate applies and 25 Interest in relation to tax defaults does not apply N/A 26 [more than one rate can be determined if required] 28 Interest rate to prevail over interest otherwise payable on a judgement debt N/A 123 Adjustment of amounts does not apply N/A N/A 25 Interest in relation to tax defaults – does not apply to unpaid overdue land tax
22AAA Payment by ratepayer’s debtor [This section applies as if “rates” were “land tax”]	N/A	54 Collection of tax from third parties
22AA Remission of penalty [This section applies as if “rates” were “land tax”]	36 Remission of interest – by commissioner with Ministerial guidelines/disallowable instrument	N/A
Part 4 Land Tax	Land Tax Bill 2003	

<i>Rates & Land Tax Act 1926 - Section</i>	<i>Land Tax Bill 2003 - Section</i>	<i>Taxation Administration Act 1999 - Section</i>
Division 4.1 Imposition and Payment	Part 2 Imposition and payment of land tax	
22AAB Interpretation for pt 4 (1) (2) and (3)	7 Definitions for pt 2 8 When is something <i>rented</i> for pt 2?	N/A
22AAC Part subject to pt 4A	6 Pt 2 subject to pt 4 (Unit subdivisions) – deals with units and proposed subdivisions	N/A
22A Imposition of land tax (1) (2) (3)	9 Imposition of land tax 9 (1) to (3) 9 (2) and (4) definitions and determined rate 6 Pt 2 subject to pt 4 (Unit subdivisions)	N/A 139 Determination of amounts payable under tax laws N/A
22B Exempt land (1) (1) (a) (i) (1) (a) (ii) (1) (b) to (h) (2) (3) (4) (5) (6) (7) (8)	10 Land exempted from s 9 generally 10 (1) 12 Application for compassionate case exemption (1) 13 Decision on compassionate application (1) (a) 10 (1) (b) to (h) 11 Land exempted from land tax (1) (a) Not required – definition of ‘trustee’ in s 7 covers same situation 11 (1) (b) 11 (2) 13 (2) (a) 13 (2) (b) 10 (2) [note definition of ‘residential premises’ incorporated into ‘retirement village’] and 11 (3) new definition of ‘development lease’.	N/A
22BA Application for exemption – compassionate cases (1) (1) (a) (1) (b) (1) (c) (1) (d) (2) (2) (a) (2) (b) (3)	12 Application for compassionate case exemption 12 (1) 12 (2) 12 (3) N/A 12 (2) 13 Decision on compassionate application (1) 13 (1) (a) and (3) 13 (1) (b) and (4) 13 (5)	N/A N/A N/A 82 Power to require information, instruments or records or attendance for examination (1) N/A N/A N/A N/A N/A

<i>Rates & Land Tax Act 1926 - Section</i>	<i>Land Tax Bill 2003 - Section</i>	<i>Taxation Administration Act 1999 - Section</i>
22BB Commissioner must be told if land leased for residential purposes is rented	14 Commissioner to be told if residential land rented	N/A
22BC Power to obtain further information (1) (2) (3) (4) (5) (6) (7) (8) (9)	N/A	82 Power to require information, instruments or records or attendance for examination 82 82 82 82 (4) [6months imprisonment in repealed provision N/A] 82 (1) (c) 82 (4) [6 months imprisonment in repealed provision N/A] 61 (c) [less specific than repealed provision] 82 (3) and (4) (b) [6 months imprisonment in repealed provision N/A]
22BD Selfincrimination	N/A	87 Selfincrimination
22C Assessment	N/A	Part 3 Assessment of tax liability
22D Special provision for period to 30 June 1987	46 Special provision for period to 30 June 1987 (Transitional)	N/A
22DA Multiple dwellings (1) (1) (a) (1) (b) (2) (3)	15 Multiple dwellings (1) (2) (3) and (4) N/A (4)	N/A N/A N/A 82 Power to require information, instruments or records or attendance for examination (1) N/A
22DB Land partly owned by a company or trustee (1) (2) (3)	16 Land partly owned by corporation or trustee (1) (2) and (3) (4)	N/A
22E Payment of land tax (1) (2) (3) (4) (5) (6) (7)	17 Payment of land tax 17 (1) 17 (2) 17 (3) and (4) 17 (5) 40 Working out amounts with fractions for Act 18 Land Tax for part of quarter N/A	N/A N/A N/A N/A 123 Adjustments of amounts does not apply N/A Part 4 Refunds of tax
22EA Land not previously valued	N/A	N/A
22EB Penalty tax	N/A	Division 5.2 Penalty tax

<i>Rates & Land Tax Act 1926 - Section</i>	<i>Land Tax Bill 2003 - Section</i>	<i>Taxation Administration Act 1999 - Section</i>
22EC Refund or remission of penalty tax	N/A	Refund – Part 4 Refunds of tax Remission – s37 Remission of penalty tax
Division 4.1A Power to enter business premises		
22ED Definitions for div 4.1A	N/A	Dictionary
22EE Authorised officers	N/A	79 Authorised officers
22EF Identity cards	N/A	80 Identity cards for authorised officers
22EG Power of entry	N/A	83 Powers of entry and inspection
22EGA Restriction on power of entry to partly residential premises	N/A	83 Powers of entry and inspection – no restrictions apply
22EH Protection if authorised officer acts reasonably and in good faith	N/A	81 Personal liability
Division 4.2 Enforcement		
22F Notice of land tax arrears	21 Notice of land tax in arrears	129 Service of documents by commissioner – covers giving written notice to taxpayer
22G Remedies for nonpayment [listed sections where “rates” were references to “land tax”]	Not required	N/A
Division 4.3 Offences		
22GA Definitions for div 4.3	N/A	79 Authorised officers
22GB Failure to provide information	N/A	Division 8.2 General offences
22GC False or misleading statements	N/A	66 Giving false or misleading information
22GD Avoiding land tax	N/A	65 Avoidance of tax –doubles existing penalty – this is appropriate current practice
22GDA Offences in relation to authorised officers (1) (2) (3) (4)	N/A	88 Hindering or obstructing authorised officers etc (1) 88 (2) 89 Impersonating authorised officer 79 Authorised officers
22GDB Offences in relation to identity cards	N/A	80 Identity cards for authorised officers (3)
Division 4.4 Objections and review		
22GE Objections	38 Objections – lists additional specified objections that will be dealt with under TAA s100 Objection (1) (c).	Division 10.1 Objections. Note amendment at Schedule 1, Pt 1.2 clause [1.5] of <i>Rates Bill 2003</i> to include a decision under a tax law in s100 Objection (1)

<i>Rates & Land Tax Act 1926 - Section</i>	<i>Land Tax Bill 2003 - Section</i>	<i>Taxation Administration Act 1999 - Section</i>
22GF Review of decisions	39 Review by AAT	Division 10.2 Appeals to tribunal. Note amendment at Schedule 1, Pt 1.2 clause [1.6] of <i>Rates Bill 2003</i> to include a decision under a tax law into s107 Right of appeal to tribunal (1)
22GH Notification of decision	N/A	<i>Administrative Appeals Tribunal Act 1989</i> s 25B (1)
22GI Effect of pending objection or review	N/A	106 Recovery of tax pending objection or appeal
Part 4A Certain parcels of land intended to be subdivided under Unit Titles Act	Part 4 Unit Subdivisions Division 4.2 Certain proposed unit subdivisions	
22GJ Definitions for pt 4A	28 Meaning of <i>qualifying parcel of land</i> for div 4.2 and 29 When div 4.2 applies to parcel of land	N/A
22GK Application by owner of eligible parcel of land	Not required – uses <i>Rates Bill 2003</i> s31 Application by owner of eligible parcel of land	N/A
22GL Determination of percentages of non-residential and residential components of intended development	Not required – uses <i>Rates Bill 2003</i> s32 Determination of percentages of residential and commercial parts of development	N/A
22GM Imposition and assessment of rates – certain qualifying parcels of land	N/A	N/A
22GN Imposition and assessment of land tax (1) and (2) (3) and (4)	30 – Imposition of land tax – qualifying parcels of land 30 (1) to (3) N/A	N/A Part 3 Assessment of tax liability – 7 General powers to make assessment, 14 Notice of assessment, reassessment or withdrawal of assessment and 51 Time for payment of tax
22GO When pt 4A begins, and ceases, to apply to parcel of land (1) (2) (3) and (4)	29 When div 4.2 applies to parcel of land 31 End of application of div 4.2 Not required – see <i>Rates Bill 2003</i> s37 Notice of end of application of div 5.2	N/A
22GP Transfer of lease	N/A	N/A
22GQ Reassessment – completion of development (1) (2)	N/A 32 Reassessment – completion of development	N/A

<i>Rates & Land Tax Act 1926 - Section</i>	<i>Land Tax Bill 2003 - Section</i>	<i>Taxation Administration Act 1999 - Section</i>
22GR Reassessment – noncompletion of development (1) (2)	N/A 33 Reassessment – noncompletion of development	N/A
22GS Assessment under pt 4A in relation to period replaces previous assessment in relation to that period	N/A	9 Reassessment
22GT Refund or credit for certain excess payments	N/A	Part 4 Refunds of tax
22GU Assessment of rates or of land tax (1) (2)	N/A 9 Imposition of land tax	N/A 14 Notice of assessment, reassessment or withdrawal of assessment
22 GV Objections	N/A	Division 10.1 Objections, s 100 Objection (1) (a)
22GW Review of determination or decision	N/A	Division 10.2 Appeals to tribunal, s 107 Right of appeal to tribunal
22GX Offence – false or misleading statement	N/A	66 Giving false or misleading information
Part 5 Miscellaneous		
22H References to <i>owner of land</i>	Not required – 22EA to which it refers has been omitted.	N/A
22HA Delegation	N/A	78 Delegation by commissioner
23 Notice of transfer	N/A	N/A
24 Joint owners, lessees and licensee	N/A	50 Joint and several liability
24A Unit subdivisions as amended by the <i>Revenue Legislation Amendment Bill 2003 (No 3)</i> (1) (2) (3) (a), and (b) (i) and (iii) (3) (b) (ii) (4) (5) (6) (7) (8) (9) (10) (11)	Part 4 Unit subdivisions Division 4.1 Application of Act to unit subdivisions 26 Unit subdivisions (1) N/A 26 (2) (a) and (b) and 27 Unit subdivisions – land tax (4) N/A 27 (2) N/A N/A 27 (3) 27 (5) 27 (6) 40 Working our amounts with fractions for Act Dictionary	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A 123 Adjustments of amounts does not apply N/A
25 Application of amendments of s24A as inserted by <i>Revenue Legislation Amendment Bill 2003 (No 3)</i>	N/A as section expires after one year	N/A

<i>Rates & Land Tax Act 1926 - Section</i>	<i>Land Tax Bill 2003 - Section</i>	<i>Taxation Administration Act 1999 - Section</i>
26 Service of notices	N/A	129 Service of documents by commissioner
28 Exemption from rates or land tax (1) (2) (3)	34 Exemption from land tax N/A (1) (2) New (3) and (4) – Ministerial guidelines/disallowable instrument	N/A
28A Refund or remission of rates or land tax	35 Remission of land tax (1) New (2) and (3) – Ministerial guidelines/disallowable instrument	Part 4 Refunds of tax
28B Interest on refund	37 Interest on refund [If commissioner satisfied error caused overpayment]	26 Interest rate – market rate component [111 Interest payable on refunds – only applies to successful objection or review]
28C Review of decision that land rateable	N/A	Division 10.1 Objections
29 Objections to determinations	N/A	N/A
30 Review of interest decision	38 Objections	Division 10.1 Objections
31 Review of decisions	N/A	Division 10.2 Appeals to tribunal
32 Notification of decisions	N/A	105 Notice of determination
32A Contents of notice	N/A	<i>Administrative Appeals Tribunal Act 1989</i> s 25B Code of practice (1)
33 Giving effect to tribunal's decisions	N/A	109 Giving effect to decision on appeal
34 Effect of pending objection, review or appeal	N/A	106 Recovery of tax pending objection or appeal
34A Reduction of amounts payable	N/A	Part 3 Assessment of tax liability
34B Certificate of rates, land tax and other charges	41 Certificate of land tax and other charges. [Can be same certificate for rates and land tax]	97 Permitted disclosures to particular persons (c) – allows disclosure of information
34C Statement of amounts payable and payments made	42 Statement of amounts payable and payments made. [Can be same statement for rates and land tax]	Note that Division 9.4 Secrecy will apply
35 Documentary evidence	N/A	136 Certificate evidence
36 Determination of fees	43 Determination of fees	N/A
37 Refund of certain fees	N/A	100 Objection (3)
38 Approved forms	N/A	139C Approved forms
39 Regulation-making power	44 Regulation-making power	N/A
Dictionary	Dictionary	Dictionary

Part 7 Transitional

Clause 45 (Meaning of *repealed Act* for pt 7) states that the repealed Act means the *Rates and Land Tax Act 1926* (repealed). [This was repealed by the *Rates Act 2003*.]

Clause 46 (Special provision for period to 30 June 1987) is a transitional provision to ensure that the repealed Act section 22D continues to apply to the parcel of land.

Clause 47 (Meaning of *assessment*). For this Act assessment of land tax includes an assessment of land tax made under the repealed Act.

Clause 48 (Land tax payable under repealed Act). Land tax is taken to be payable under this Act if it was payable under the repealed Act and was not paid immediately before 1 July 2004.

Clause 49 (Land to which repealed Act, pt 4A applied). If the repealed Act Part 4A applied to a parcel of land the parcel is taken to be a qualifying parcel of land for Division 4.2 of this Act.

Clause 50 (Right to object if no objection lodged) protects an owner's rights to lodge an objection to a decision made immediately before 1 July 2004 so that the time allowed to lodge objections under the repealed Acts is also allowed under the new Act.

Clause 51 (Objections lodged under repealed Act) protects an owner's objection and AAT review rights where an objection has been lodged but not decided immediately before 1 July 2004.

Clause 52 (Applications for review if no application lodged) protects an owner's AAT review rights where an objection decision has been made and the time for applying for a review of the decision has not ended immediately before 1 July 2004.

Clause 53 (Application for review if application lodged) protects an applicant's right for review where an application has been lodged with the AAT but not decided immediately before 1 July 2004.

Clause 54 (Notice of land tax in arrears). A declaration under the repealed Act section 17 (2) in relation to land tax is taken to be a declaration under this Act section 21.

Clause 55 (Statement under s 42). A reference in section 42 to an amount payable includes an amount payable under the repealed Act.

Clause 56 (Modification of pt 7's operation) allows the Executive to make regulations to modify the operation of this Part for any matter is not or is not adequately dealt with, in the Executive's opinion, in this Part.

Clause 57 (Expiry of pt 7). This part expires on 1 July 2005.

Dictionary

Inserts dictionary.