



ACT
Government

Chief Minister, Treasury and
Economic Development

Freedom of Information Publication Coversheet

The following information is provided pursuant to section 28 of the *Freedom of Information Act 2016*.

FOI Reference: CMTEDDFOI 2019-063

Information to be published	Status
1. Access application	Published
2. Decision notice	Published
3. Documents and schedule	Published
4. Additional information identified	No
5. Fees	N/A
6. Processing time (in working days)	1
7. Decision made by Ombudsman	N/A
8. Additional information identified by Ombudsman	N/A
9. Decision made by ACAT	N/A
10. Additional information identified by ACAT	N/A

From: [ACT Revenue Office FOI](#)
To: [REDACTED]
Cc: [CMTEDD FOI](#)
Subject: Freedom of Information Request: CMTEDDFOI2019-063. [SEC=UNCLASSIFIED]
Date: Thursday, 21 March 2019 5:06:23 PM
Attachments: [Letter to Applicant - Full Release.pdf](#)
[Document Binder \(B\) \(Additional Documents\).pdf](#)
[Document Schedule \(A\) \(Additional Documents\).pdf](#)
[image002.png](#)

Dear [REDACTED],

As advised to you in my earlier email dated 21 March 2019, a new scope has been accepted for one element of your original information request CMTEDDFOI2019-**034**.

As a result of a new scope being established, a new request has been created. A Notice of Decision and documents are being provided to you as part of your new Freedom of Information Request CMTEDDFOI2019-**063**.

This new request relates only to Point Seven (7) of your original request, which has since been refined to be considered reasonable under the *Freedom of Information Act 2016*.

Please find attached a Notice of Decision, Document Schedule and Document Binder.

Kind regards,

Indigo Collins | Freedom of Information Officer | Revenue Management
ACT Revenue Office | Chief Minister, Treasury and Economic Development Directorate | ACT Government
Phone: 02 6207 3478 | Fax 02 6207 0108 | Email: indigo.collins@act.gov.au
PO Box 293, Civic Square ACT 2608 | www.revenue.act.gov.au





ACT

Cooperation
www.act.gov.au
1300 737 737
Rising above the noise

ACT Government

[Redacted]

[Redacted]

[Redacted]

PROVIDING INFORMATION

1. This document contains information that is exempt from release under the Freedom of Information Act 2009 (FOI Act) because it is information that is exempt from release under section 47C(1) of the FOI Act.

2. The information is exempt from release under section 47C(1) of the FOI Act because it is information that is exempt from release under section 47C(1) of the FOI Act.

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11. The information is exempt from release under section 47C(1) of the FOI Act because it is information that is exempt from release under section 47C(1) of the FOI Act.

Timeframes

In accordance with section 40 of the Act, as your information request has been accepted as of 21 March 2019, ACTRO is required to provide a decision on your access application by 18 April 2019.

Decision on access

Searches were completed for relevant documents and two (2) documents were identified that fall within the scope of your request.

I have decided to grant full access to both documents.

Document reference 1 is a document that was not previously identified in the initial search.

Document reference 2 falls under the revised scope of *Point seven (7)* of your information request.

I have included as Attachment A to this decision the schedule of relevant documents. This provides a description of each document that falls within the scope of your request and the access decision for each of those documents.

The documents released to you are provided as Attachment B to this letter.

Additional Information

In your email dated 20 March 2019, you asked two further questions. I note these questions fall outside the scope of your information request. However, I provide this response for your convenience:

With regard to the mail process, all in-coming mail is date stamped when received and then a digital copy is made on our current online record system. The hardcopy letters are then directed to the relevant lines areas for actioning.

Prior to the use of our current online record system, letters were saved onto disks. This process of keeping electronic records has been in place since prior to 2009.

Charges

Pursuant to *Freedom of Information (Fees) Determination 2017 (No 2)* processing charges are applicable for this request because the total number of pages to be released to you exceeds the charging threshold of 50 pages. However, the charges have been waived in accordance with section 107(2)(b) of the Act.

Online publishing – Disclosure Log

Under section 28 of the Act, CMTEDD maintains an online record of access applications called a disclosure log. Your original access application, my decision and documents released to you in response to your access application will be published in the CMTEDD disclosure log after 27 March 2019. Your personal contact details will not be published.

Ombudsman Review

My decision on your access request is a reviewable decision as identified in Schedule 3 of the Act. You have the right to seek Ombudsman review of this outcome under section 73

of the Act within 20 working days from the day that my decision is published in CMTEDD disclosure log, or a longer period allowed by the Ombudsman.

If you wish to request a review of my decision you may write to the Ombudsman at:

The ACT Ombudsman
GPO Box 442
CANBERRA ACT 2601
Via email: actfoi@ombudsman.gov.au

ACT Civil and Administrative Tribunal (ACAT) Review

Under section 84 of the Act, if a decision is made under section 82(1) on an Ombudsman review, you may apply to the ACAT for review of the Ombudsman decision. Further information may be obtained from the ACAT at:

ACT Civil and Administrative Tribunal
Level 4, 1 Moore St
GPO Box 370
Canberra City ACT 2601
Telephone: (02) 6207 1740
<http://www.acat.act.gov.au/>

Should you have any queries in relation to your request please contact me by telephone on 6207 3478 or email ACTROFOI@act.gov.au.

Yours sincerely



Brett Wilesmith
Information Officer
Revenue Management
Chief Minister, Treasury and Economic Development Directorate
21 March 2019



ACT
Government

Chief Minister, Treasury and
Economic Development

FREEDOM OF INFORMATION REQUEST SCHEDULE

NAME	WHAT ARE THE PARAMETERS OF THE REQUEST	Reference NO.
	Various documentation that may have been issued by ACTRO regarding land tax for the period after 1985.	CMTEDDFOI2019-063

Ref No	Page number	Documentation	Date	Status	Reason for Exemption	Online Release Status
1	1	Notification of Rental Status Property	03/12/15	Full	N/A	No
2	2-43	Land Tax Pamphlets	1993-2015	Full	N/A	No



NOTIFICATION OF RENTAL STATUS OF A RESIDENTIAL PROPERTY

PROPERTY

This application is submitted to the Revenue Officer, Taluk Office, [Taluk Name], District [District Name], Karnataka, for the purpose of notifying the rental status of the residential property situated at [Address] and for the purpose of [Purpose]

Sl. No. [Number] SECTION [Number] BLOCK [Number] TANK [Number]

Name of Property [Redacted]

Basic Mutation Number [Redacted]

PART I

The above mentioned property is situated in the village of [Village Name], Taluk [Taluk Name], District [District Name], Karnataka. The property is owned by [Owner Name] and is being used as a residential property. The property is situated in the village of [Village Name], Taluk [Taluk Name], District [District Name], Karnataka.

This property is being used as a residential property for the purpose of [Purpose].

This property is being used as a residential property for the purpose of [Purpose].

This property is being used as a residential property for the purpose of [Purpose].

The above mentioned property is situated in the village of [Village Name], Taluk [Taluk Name], District [District Name], Karnataka. The property is owned by [Owner Name] and is being used as a residential property. The property is situated in the village of [Village Name], Taluk [Taluk Name], District [District Name], Karnataka.

Name of the Applicant [Redacted]

Address [Redacted]

REVENUE OFFICE USE ONLY

Revenue Officer [Signature]

Revenue Officer [Signature]

Date [Date]

Change of Status

Owners of land which is exempt from land tax must advise the Commissioner within 30 days of a change in circumstances where the change would have resulted in the status of their property changing from exempt to taxable.

Offences

The Act provides for a fine not exceeding \$2,000 for a natural person and \$10,000 for a body corporate for:

- failing to furnish information, answer questions or produce records; or
- knowingly or recklessly giving false or misleading information or omitting to give information,

in relation to inquiries made by the Commissioner.

The Act also provides for a fine not exceeding \$5,000 for a natural person and \$25,000 for a body corporate who knowingly avoids:

- disclosing facts or circumstances material to the person's liability for land tax or penalty tax; or
- paying an amount of land tax or penalty tax that the person is liable to pay.

Penalty Tax

The Act also provides for penalty tax of **DOUBLE THE AMOUNT OF TAX PAYABLE** on that parcel of land where the owner fails to furnish any information required by the Act or provides false or misleading information.

Further Information

If you have any queries regarding your liability for land tax under the Act you should contact the ACT Revenue Office on telephone (06) 207 0053 or (06) 207 0033 or call at the public counter on the 2nd Floor, FAI Insurances Building.

ACT Government



Produced for the Commissioner for ACT Revenue
by Publications and Public Communication (94/1931)



Australian Capital Territory

ACT Revenue Office

LAND TAX ON RESIDENTIAL PROPERTIES

TELEPHONE INTERPRETER SERVICE
(06) 249 8555
CANBERRA AND DISTRICT

CHINESE

如果你需要傳譯員的幫助，請致電：

CROATIAN

Ako vam je potrebna pomoć tumača telefonirajte:

ENGLISH

If you need interpreting help, telephone:

GERMAN

Falls Sie eine/n Dolmetscher/in brauchen, rufen Sie bitte folgende Nummer an:

GREEK

Αν χρειάζεστε έναν διερμηνέα τηλεφωνήστε στο:

ITALIAN

Se avete bisogno di un interprete, telefonate al numero:

POLISH

Jeśli potrzebna jest pomoc tłumacza, proszę dzwonić pod numer:

SPANISH

Si necesita la asistencia de un intérprete, llame al:

VIETNAMESE

Nếu bạn cần một thông-dịch-viên hãy kêu điện-thoại:

Liability for Land Tax

All rateable residential property in the Australian Capital Territory is now liable to land tax except:

- (a) land used as the "principal place of residence" of an owner;
- (b) land which has not yet been occupied (land purchased by a builder for subsequent sale as a house/land package is exempt for up to 2 land tax years);
- (c) land owned by the Commissioner for Housing; and
- (d) land leased by a religious institution or order for the purpose of providing a principal place of residence for a member of the institution so that he or she can perform the duties of a member of that institution.

Land tax is charged on a financial year basis, that is, 1 July to 30 June.

Principal Place of Residence

To claim exemption from land tax on the basis of the property being the principal place of residence an owner must occupy the premises as his/her principal place of residence ON THE PRESCRIBED DAY (ie., 1 July).

An owner of land in the ACT may not claim that land as a principal place of residence if he/she has claimed any other property in the ACT or any other State or Territory as a principal place of residence.

Land occupied by a joint owner as his/her principal place of residence will be exempt from land tax only if the joint owner owns at least a 20% share or an equal share if all shares are less than 20%.

Land owned by a company or trust does not qualify as a principal place of residence even if occupied by a shareholder or a beneficiary.

The Commissioner for ACT Revenue may exempt property which is not occupied by an owner as his/her principal place of residence if the Commissioner is satisfied that:

- the property is occupied as the principal place of residence of a person who has a life or term interest in the property under the terms of a will of a deceased person;
- the owner is absent from the property due to -
 - 1) his or her current employment,
 - 2) his or her spouse's current employment,with an employer residing or carrying on business in the Territory; or
- the owner has, on compassionate grounds, a compelling reason for not occupying the property e.g. family death, illness or unemployed and seeking employment.

Where the reason for the owner's absence is his or her, or his or her spouse's, current employment an exemption not exceeding three tax assessment periods is available. The exemption is provided on application for a specified period up to the maximum allowance unless the actual absence is for a shorter period.

An owner who has previously obtained an employment exemption for land tax must live in the Territory continuously for two years before becoming eligible for a further employment exemption.

An exemption on compassionate grounds is only available for one tax assessment period.

Residential Flats

Where there are more than two residential flats on a parcel of land, those flats which are not occupied by the owner as his or her principal place of residence are liable to land tax. The amount of tax payable is based on a proportion of the unimproved value of the parcel of land on which the flats are situated.

Assessment of Liability

An owner must complete a separate declaration for each residential property owned. The declaration requires the owner to indicate whether or not the land is being used as the owner's principal place of residence. If an owner fails to complete the declaration it will be assumed that the land is liable for land tax and an assessment notice will be issued.

Payments

From 1 July 1993 land tax payers have the option of paying land tax by four instalments. Instalment dates will coincide with general rates instalment dates of 15 August, 15 November, 15 February and 15 May.

A slightly higher rate of land tax will be charged to those land tax payers electing to pay by instalments to recover additional costs of the instalment scheme.

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YOUR RESPONSIBILITIES

You are required to advise the Commissioner for ACT Revenue within 30 days if residential property you own or have an interest in is liable to residential land tax. You are also required to advise the Commissioner of any future changes in circumstances which may render any such property liable within 30 days of the change occurring. There are heavy penalties for failing to provide any required information or for providing false or misleading information.

ENQUIRIES

It is in your interest to contact the ACT Revenue Office if you are at all uncertain about your liability.

Information about matters outlined in this pamphlet can be obtained from:

Public Enquiries Counter
ACT Revenue Office
2nd Floor, FAI Insurances Building,
197-207 London Circuit, Canberra City.
or by phoning
207 0033, 207 0049 or 207 0060



ACT Government

ACT REVENUE OFFICE



LAND TAX ON RESIDENTIAL PROPERTIES

1995-96

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WHAT IS LAND TAX

Land tax is a tax based on the unimproved value of your land. The 1995/96 land tax assessments will be based on the 1994 unimproved valuations.

WHO PAYS LAND TAX

If you own a residential property which you do not live in and which is rented, you are liable for land tax on that property. This also applies to multiple dwellings, including dual occupancies, which are rented, and boarding houses. Rent can include cash, services or any other valuable consideration earned in respect of a property. Your liability will now be assessed on a quarterly basis according to whether or not it is rented on 1 July, 1 October, 1 January and 1 April.

Property which has been rented but is temporarily vacant on a liability date will continue to be liable unless firstly, the vacancy continues for the whole quarter and beyond the next liability date **and** secondly, the owner notifies the Commissioner for ACT Revenue in writing before the end of the vacant quarter that the property has not been and will not be rented in that quarter.

HOW IS LAND TAX CALCULATED

The land tax for a particular quarter is calculated on the number of days in that quarter using the following formula:

$$\frac{\text{unimproved value} \times 1\%¹$$

¹ up to an unimproved value of \$100,000

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STAGGERED BILLING

The same staggered billing arrangements which apply to general rates will apply to land tax. You will receive your quarterly land tax assessment with the general rates account for the property.

EXEMPTION

— COMPASSIONATE CASES

An exemption on compassionate grounds may be available for up to twelve months on a property producing income where the Commissioner for ACT Revenue is satisfied the owner is temporarily absent because of a compelling compassionate reason. You must apply in writing to the Commissioner at PO Box 252, Civic Square, ACT 2608 for consideration of your case.

PAYMENT OF LAND TAX

The amount of land tax payable and payment details are on your Notice of Assessment.

WHAT IF YOU DON'T PAY

If payment of land tax is not received by the due date interest will be charged at the rate of 17% per annum compounding for any month during any part of which an amount remains unpaid. Interest charges are calculated and imposed on account balances on the 16th day of each month. In addition you will be subject to legal recovery action which may incur extra costs.

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INTEREST ON OVERPAYMENT

If you overpay your rates or land tax account due to an incorrect assessment by the Revenue Office, you are entitled to receive interest on the overpaid amount. The current rate of interest on overpayments is 7.5% per annum.

ENQUIRIES

It is in your interest to contact the ACT Revenue Office if you are uncertain about your liability.

Further information about matters outlined in this pamphlet can be obtained from:

In Person

Customer Service Centre
ACT Revenue Office
Ground Floor
FAI Insurances Building
197-207 London Circuit
Canberra City

Telephone

General Rates	Land Tax
207 0047	207 0049
207 0115	207 0060
207 0223	207 0122



ACT Government

ACT REVENUE OFFICE



LAND TAX ON RESIDENTIAL PROPERTIES

1996-97

WHAT IS LAND TAX?

Land tax is a tax based on the unimproved value of your land. The 1996-97 land tax assessments will be based on the 1994 unimproved values.

WHO PAYS LAND TAX?

If you own a residential property which you do not live in and which is rented, you are liable for land tax on that property. This also applies to multiple dwellings, including dual occupancies, which are rented, and boarding houses. Rent can include cash, services or any other valuable consideration earned in respect of a property.

Your liability is now assessed on a quarterly basis according to whether or not your property is rented on 1 July, 1 October, 1 January and 1 April (liability dates). Property which has been rented but is temporarily vacant on a liability date will continue to be liable unless firstly, the vacancy continues for the whole quarter and secondly, the owner notifies the Commissioner for ACT Revenue in writing before the end of the vacant quarter that the property has not been and will not be rented in that quarter.

HOW IS LAND TAX CALCULATED?

The land tax for a particular quarter is calculated on the number of days in that quarter using the following formula:

$$\frac{\text{unimproved value} \times \text{rate}^1}{\text{no. of days in the year}} \times \text{no. days in the quarter}$$

¹ up to an unimproved value of \$100,000 = 1%
from \$100,001 up to \$200,000 = 1.25%
\$200,001 and over = 1.5%

STAGGERED BILLING

The same staggered billing arrangements which apply to general rates do apply to land tax. You will receive your quarterly land tax assessment with the general rates account for the property.

COMPASSIONATE EXEMPTIONS

An exemption on compassionate grounds may be available for up to twelve months on a property producing income where the Commissioner for ACT Revenue is satisfied the owner is temporarily absent because of a compelling compassionate reason. You must apply in writing to the Commissioner at PO Box 252, Civic Square, ACT 2608 for consideration of your case.

PAYMENT OF LAND TAX

The amount of land tax payable and payment details are on your Notice of Assessment.

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date you will be charged interest at the current rate of 19.5% per annum compounding on a monthly basis on any amount that remains unpaid. Interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

YOUR RESPONSIBILITIES

You are required to advise the Commissioner for ACT Revenue within 30 days, if residential property you own or have an interest in is liable to residential land tax. You are also required to advise the Commissioner of any future changes in circumstances which may render any such property liable within 30 days of the change occurring. There are penalties for failing to provide any required information or for providing false or misleading information. Any information regarding land tax liability must be notified in writing.

ENQUIRIES

It is in your interest to contact the ACT Revenue Office if you are uncertain about your land tax liability.

Further information about matters outlined in this pamphlet can be obtained from:

In Person

Customer Service Centre
ACT Revenue Office
Ground Floor
FAI Insurances Building
197 London Circuit (Cnr Akuna Street)
CANBERRA CITY

Telephone

General Rates	Land Tax
207 0047	207 0049
207 0116	207 0060
207 0122	207 0053

ACT REVENUE OFFICE



RESIDENTIAL LAND TAX 1997-98

Australian Capital
Territory Government



WHAT IS LAND TAX?

Land tax is a general revenue measure which is used by the Government to provide a range of community services. Land tax applies to all non residential properties and any residential properties that are rented. Quarterly land tax assessments for 1997-98 will be based on the average of the 1995, 1996 and 1997 unimproved values of the property.

WHO PAYS LAND TAX?

If you own a residential property which you do not live in and which is rented, you are liable for land tax on that property. This also applies to multiple dwellings, including dual occupancies, which are rented, and boarding houses. Rent can include cash, services or any other valuable consideration earned in respect of a property.

HOW IS LAND TAX CALCULATED?

Your land tax liability is assessed on a quarterly basis according to whether or not your property is rented on 1 July, 1 October, 1 January and 1 April (liability dates). Property which has been rented but is temporarily vacant on a liability date will continue to be liable unless firstly, the vacancy continues for the whole quarter and secondly, the owner notifies the Commissioner for ACT Revenue in writing before the end of the vacant quarter that the property has not been and will not be rented in that quarter.

The land tax for a particular quarter is calculated on the number of days in that quarter using the following formula:

$$\frac{\text{Average Unimproved Value} \times \text{rate}}{\text{no. of days in the year}} \times \text{no. of days in the quarter}$$

The land tax rates are as follows:

Average Unimproved Value up to \$100,000	= 1.00%
Average Unimproved Value from \$100,001 up to \$200,000	= 1.25%
Average Unimproved Value of \$200,001 and over	= 1.50%

COMPASSIONATE EXEMPTIONS

An exemption on compassionate grounds may be available for up to twelve months on a residential property producing income where the Commissioner for ACT Revenue is satisfied the owner is temporarily absent because of a compelling compassionate reason. You must apply in writing to the Commissioner at PO Box 252, Civic Square, ACT 2608 for consideration of your case.

PAYMENT OF LAND TAX

The same staggered billing arrangements which apply to general rates also apply to land tax. You will receive your quarterly land tax assessment with the general rates account for the property. The amount of land tax payable and payment details are on your Land Tax Assessment Notice. Should you experience difficulties paying your land tax due to extenuating circumstances, please contact the Revenue Office to discuss payment options.

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date, you will be liable for penalty interest at the current rate of 17.0% per annum, charged and compounding on a monthly basis, on any amount that remains unpaid. Compounding interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

YOUR RESPONSIBILITIES

You are required to advise the Commissioner for ACT Revenue within 30 days, if residential property you own or have an interest in becomes rented and is liable to residential land tax. You are also required to advise the Commissioner of any future changes in circumstances which may render any such property liable within 30 days of the change occurring. There are penalties for failing to provide the required information or for providing false or misleading information. Any information regarding land tax liability must be notified in writing.

INTEREST ON OVERPAYMENT

If you overpay your rates or land tax account due to an incorrect assessment by the Revenue Office or have a reduction in any of your unimproved values as a result of an objection, you are entitled to receive interest on the overpaid amount. The current rate of interest on overpayments is 6.0% per annum.

ENQUIRIES

It is in your interest to contact the ACT Revenue Office if you are uncertain about your land tax liability.

Further information about matters outlined in this pamphlet can be obtained from:

In Person

Customer Service Centre
ACT Revenue Office
Ground Floor
FAI Insurances Building
197 London Circuit (Cnr Akuna Street)
CANBERRA CITY

Telephone

General Rates	Land Tax
6207 0047	6207 0049
6207 0116	6207 0060
6207 0122	6207 0053

Facsimile

6207 0036

Customer Feedback

The ACT Revenue Office welcomes your comments and any suggestions for improvement to our services, and the opportunity to address any complaints or concerns you may have.

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ACT Government Homepage address: <http://www.act.gov.au>

ACT REVENUE OFFICE



RESIDENTIAL LAND TAX 1998-99



Australian Capital Territory Government

WHAT IS LAND TAX?

Land tax is a general revenue measure which is used by the Government to provide a range of community services. Land tax applies to all rateable non residential properties and any residential properties that are rented. Quarterly land tax assessments for 1998-99 will be based on the average of the 1996, 1997 and 1998 unimproved land values of the property.

WHO PAYS LAND TAX?

If you own a residential property which you do not live in and which is rented, you are liable for land tax on that property. This also applies to multiple dwellings, including dual occupancies, which are rented, and boarding houses. Rent can include cash, services or any other valuable consideration earned in respect of a property.

HOW IS LAND TAX CALCULATED?

Your land tax liability is assessed on a quarterly basis according to whether or not your property is rented on 1 July, 1 October, 1 January and 1 April (liability dates). Property which has been rented but is temporarily vacant on a liability date will continue to be liable unless firstly, the vacancy continues for the whole quarter **and** secondly, the owner notifies the Commissioner for ACT Revenue in writing before the end of the vacant quarter that the property has not been and will not be rented in that quarter.

The land tax for a particular quarter is based on the three year average unimproved land value (AUV) and is calculated in accordance with the following formula:

$$\frac{\text{AUV} \times \text{rate}}{\text{no. of days in the year}} \times \text{no. of days in the quarter}$$

The land tax rates are as follows:

Average Unimproved Value up to \$100,000	= 1.00%
Average Unimproved Value from \$100,001 up to \$200,000	= 1.25%
Average Unimproved Value of \$200,001 and over	= 1.50%

COMPASSIONATE EXEMPTIONS

An exemption on compassionate grounds may be available for up to twelve months on a residential property producing rental income where the

Commissioner for ACT Revenue is satisfied the owner is temporarily absent because of a compelling compassionate reason. You must apply in writing to the Commissioner at PO Box 252, Civic Square, ACT 2608 for consideration of your case.

PAYMENT OF LAND TAX

The same staggered billing arrangements which apply to general rates also apply to land tax. You will receive your quarterly land tax assessment with the general rates account for the property. The amount of land tax payable and payment details are on your Land Tax Assessment Notice. Should you experience difficulties paying your land tax due to extenuating circumstances, please contact the Revenue Office to discuss payment options.

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date you will be liable for interest at the current rate of 16.5% per annum, charged and compounding on a monthly basis, on any amount that remains unpaid. Compounding interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

YOUR RESPONSIBILITIES

You are required to advise the Commissioner for ACT Revenue within 30 days, if a residential property you own or have an interest in, becomes rented and is liable to residential land tax. You are also required to advise the Commissioner of any future changes in circumstances which may render any such property liable within 30 days of the change occurring. There are penalties for failing to provide the required information or for providing false or misleading information. Any information regarding land tax liability must be notified in writing.

INTEREST ON OVERPAYMENT

If you overpay your rates or land tax account due to an incorrect assessment by the Revenue Office or have a reduction in any of your unimproved values as a result of an objection, you are entitled to receive interest on the overpaid amount. The current rate of interest on overpayments is 5.0% per annum.

ENQUIRIES

It is in your interest to contact the ACT Revenue Office if you are uncertain about your land tax liability. Further information about matters outlined in this pamphlet can be obtained from:

In Person

Customer Service Centre
ACT Revenue Office
Ground Floor
FAI Insurances Building
197 London Circuit (Cnr Akuna Street)
CANBERRA CITY

Telephone

General Rates	Land Tax
6207 0049	6207 0047
6207 0060	6207 0053
6207 0122	6207 0107

Facsimile

6207 0036

Customer Feedback

The ACT Revenue Office welcomes your comments and any suggestions for improvement to our services, and the opportunity to address any complaints or concerns you may have.

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Published for ACT Revenue Office by Publishing Services.

Publication No. 99/4437

<http://www.act.gov.au>



ACT REVENUE OFFICE



RESIDENTIAL LAND TAX FOR 1999-2000

Australian Capital Territory Government



WHAT IS LAND TAX?

Land tax is a general revenue measure which is used by the Government to provide a range of community services. Land tax applies to all rateable non residential properties and any residential properties that are rented. Quarterly land tax assessments for 1999-2000 will be based on the average of the 1997, 1998 and 1999 unimproved land values of the property.

WHO PAYS LAND TAX?

If you own a residential property which you do not live in and which is rented, you are liable for land tax on that property. This also applies to multiple dwellings, including dual occupancies, which are rented, and boarding houses. Rent can include cash, services or any other valuable consideration earned in respect of a property.

HOW IS LAND TAX CALCULATED?

Your land tax liability is assessed on a quarterly basis according to whether or not your property is rented on 1 July, 1 October, 1 January and 1 April (liability dates). Property which has been rented but is temporarily vacant on a liability date will continue to be liable unless firstly, the vacancy continues for the whole quarter **and** secondly, the owner notifies the Commissioner for ACT Revenue in writing before the end of the vacant quarter that the property has not been and will not be rented in that quarter.

Land tax is assessed for a whole quarter and there is no daily pro-rata of land tax liability within a quarter.

The land tax for a particular quarter is based on the three year average unimproved land value (AUV) and is calculated in accordance with the following formula:

$$\frac{\text{AUV} \times \text{rate}}{\text{no. of days in the year}} \times \text{no. of days in the quarter}$$

The land tax rates are as follows:

Average Unimproved Value up to \$100,000	= 1.00%
Average Unimproved Value from \$100,001 up to \$200,000	= 1.25%
Average Unimproved Value of \$200,001 and over	= 1.50%

COMPASSIONATE EXEMPTIONS

An exemption on compassionate grounds may be available for up to twelve months on a residential

property producing rental income where the Commissioner for ACT Revenue is satisfied the owner is temporarily absent because of a compelling compassionate reason. You must apply in writing to the Commissioner at PO Box 252, Civic Square, ACT 2608 for consideration of your case.

PAYMENT OF LAND TAX

The same staggered billing arrangements which apply to general rates also apply to land tax. You will receive your quarterly land tax assessment with the general rates account for the property. The amount of land tax payable and payment details are on your Land Tax Assessment Notice. Should you experience difficulties paying your land tax due to extenuating circumstances, please contact the Revenue Office to discuss payment options.

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date you will be liable for interest at the current rate of 16.5% per annum, charged and compounding on a monthly basis, on any amount that remains unpaid. Compounding interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

YOUR RESPONSIBILITIES

You are required to advise the Commissioner for ACT Revenue within 30 days, if a residential property you own or have an interest in, becomes rented and is liable to residential land tax. You are also required to advise the Commissioner of any future changes in circumstances which may render any such property liable within 30 days of the change occurring. There are penalties for failing to provide the required information or for providing false or misleading information. Any information regarding land tax liability must be notified in writing.

INTEREST ON OVERPAYMENT

If you overpay your rates or land tax account due to an incorrect assessment by the Revenue Office or have a reduction in any of your unimproved values as a result of an objection, you are entitled to receive interest on the overpaid amount. The current rate of interest on overpayments is 5.0% per annum.

ENQUIRIES

It is in your interest to contact the ACT Revenue Office if you are uncertain about your land tax liability.

Further information about matters outlined in this pamphlet can be obtained from:

Telephone

Land Tax
6207 0047
6207 0053
6207 0107

Facsimile

6207 0036

In Person

Customer Service Centre
ACT Revenue Office
Plaza Level
Canberra Nara Centre
Corner London Circuit and Constitution Avenue
CANBERRA CITY

CUSTOMER FEEDBACK

The ACT Revenue Office welcomes your comments and any suggestions for improvement to our services, and the opportunity to address any complaints or concerns you may have.

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Published for ACT Revenue Office.

ACT Government Homepage address: <http://www.act.gov.au>

ACT REVENUE OFFICE



RESIDENTIAL LAND TAX FOR 2000-01

Australian Capital Territory Government



WHAT IS LAND TAX?

Land tax is a general revenue measure which is used by the Government to provide a range of community services. Land tax applies to all rateable non-residential properties and any residential properties that are rented. Quarterly land tax assessments for 2000-01 will be based on the average of the 1998, 1999 and 2000 unimproved land values of the property.

WHO PAYS LAND TAX?

If you own a residential property which is rented, you are liable for land tax on that property. This also applies to boarding houses and multiple dwellings, including dual occupancies and granny flats, which are rented. Rent can include cash, services or any other valuable consideration earned in respect of a property.

HOW IS LAND TAX CALCULATED?

Your land tax liability is assessed on a quarterly basis according to whether or not your property is rented on 1 July, 1 October, 1 January and 1 April (liability dates). Property which has been rented but is temporarily vacant on a liability date will continue to be liable unless firstly, the vacancy continues for the whole quarter **and** secondly, the owner notifies the Commissioner for ACT Revenue in writing before the end of the vacant quarter that the property has not been and will not be rented in that quarter.

Land tax is assessed for a whole quarter and there is no daily pro-rata of land tax liability within a quarter.

The land tax for a particular quarter is based on the three year average unimproved land value (AUV) and is calculated in accordance with the following formula:

$$\text{AUV} \times \text{rate} \times \frac{\text{no. of days in the quarter}}{\text{no. of days in the year}}$$

The land tax rates for 2000-01 are as follows:

Average Unimproved Value up to \$100,000	=1.00%
Average Unimproved Value from \$100,001 up to \$200,000	=1.25%
Average Unimproved Value of \$200,001 and over	=1.50%

GST

Land tax is exempt from GST under Division 81 of the Commonwealth's Goods and Services Tax Legislation and GST is **not** payable on land tax.

COMPASSIONATE EXEMPTIONS

An exemption on compassionate grounds may be available for up to twelve months on a residential property producing rental income where the Commissioner for ACT Revenue is satisfied the owner is temporarily absent because of a compelling compassionate reason. You must apply in writing to the Commissioner at PO Box 252, Civic Square, ACT 2608 for consideration of your case.

PAYMENT OF LAND TAX

The same staggered billing arrangements which apply to general rates also apply to land tax. You will receive your quarterly land tax assessment with the general rates account for the property. The amount of land tax payable and payment details are on your Land Tax Assessment Notice. Should you experience difficulties paying your land tax due to extenuating circumstances, please contact the Revenue Office to discuss payment options.

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date you will be liable for interest at the current rate of 14.00% per annum, charged and compounding on a monthly basis, on any amount that remains unpaid. Compounding interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

YOUR RESPONSIBILITIES

You are required to advise the Commissioner for ACT Revenue within 30 days, if a residential property you own or have an interest in, becomes rented and is liable to residential land tax. You are also required to advise the Commissioner of any future changes in circumstances which may render any such property liable within 30 days of the change occurring. There are penalties for failing to provide the required information or for providing false or misleading information. Any information regarding land tax liability must be notified in writing.

ENQUIRIES

It is in your interest to contact the ACT Revenue Office if you own a residential property and you are uncertain about your land tax liability.

Further information about matters outlined in this pamphlet can be obtained from:

Telephone 6207 0047 6207 0053 6207 0107

Facsimile 6207 0036

Correspondence

PO Box 252

CIVIC SQUARE ACT 2608

In Person

ACT Revenue Office

Plaza Level

Canberra Nara Centre

Corner London Circuit and Constitution Avenue

CANBERRA CITY

CUSTOMER FEEDBACK

The ACT Revenue Office welcomes your comments and any suggestions for improvement to our services, and the opportunity to address any complaints or concerns you may have.

REVENUES AND SERVICES

The revenue collected from rates and land tax, together with all other revenues, is used to provide a range of community services. Due to the ACT's unique city-state character, there is no distinction between municipal and territorial finances with all revenues and expenditures accounted for in a single ACT Budget. A brief summary of the estimated revenues and major services to be provided for 2002-03 is as follows:

Revenues	\$m	Services	\$m
Rates	110.5	Health & Community Care	501.4
Land Tax	38.5	Government Schooling	334.7
Payroll Tax	150.9	Urban Services	252.9
Stamp Duties	170.4	Waste Management & Recycling	19.2
Gambling Taxes	43.2	Non Government Schooling	110.7
Financial Taxes	13.9	Children's Youth & Family Services	66.4
Other Taxes (incl. Walveraj)	10.2	Canberra Institute of Technology	72.7
Vehicle Registration	49.4	Police	79.4
Drivers Licences	5.5	ACT Housing	90.9
Change of Use Charge	3.9	Environment & Heritage	24.6
Regulatory Fees	41.3	ACTION Buses	66.3
Traffic Fines	12.2	Transport	67.1
Parking Fines	7.1	Justice & Community Safety	112.2
Other Fees & Fines	1.3	Chief Minister's Department	76.0
		<i>(Including Business and Employment)</i>	
		Treasury	43.5
Taxes, Fees & Fines	658.4	Legislative Assembly	8.8
		Auditor General	2.9
Commonwealth Grants	1 002.9	Executive	3.2
User Charges	181.7	Capital Works	141.4
Other Revenue	360.0	Other Operational Expenses	124.0
Total Revenue	2 203.0	Total Expenditure	2 197.3

Note: Totals may not add due to rounding.

For detailed information about the above revenue and expenditure summary, please refer to the 2002-03 ACT Budget Papers which are available for viewing at any ACT public library or on the Internet at:

<http://www.act.gov.au>

Australian Capital Territory, June 2002.
Published for ACT Revenue Office.

ACT REVENUE OFFICE

LAND TAX



2002-03



WHAT IS LAND TAX?

Land tax is a general revenue measure that is used by the Government to provide a range of essential services to the ACT community.

WHO PAYS LAND TAX?

Currently, land tax applies to all rateable non-residential properties (except rural properties) and any residential properties that are rented.

If you own a residential property that is rented, you are liable for land tax on that property. This also applies to boarding houses and multiple dwellings, including dual occupancies and granny flats that are rented. Rent can include cash, services or any other valuable consideration earned in respect of a property for which any form of tenancy arrangement exists.

Effective from 1 October 2002, residential land tax exemptions for properties owned by a trust or a company (excluding land owned by a building or a development company) will be removed and such properties will become liable for land tax, even if they are not rented.

EXEMPTIONS

Residential land used as a retirement village, nursing home, or religious residential will continue to be exempt from land tax. Other exemptions from land tax include land used for broad-acre subdivision, residential land owned by a trustee under a will of a deceased estate and occupied by a life tenant, and residential land owned by a non-profit housing company.

Exemption from land tax on residential land owned by a building or development company will apply for two years from the date of ownership to allow for construction to be completed and subsequent sale of the property.

An exemption on compassionate grounds may be available for up to twelve months on a residential property that is rented where the Commissioner for ACT Revenue is satisfied that the owner (a natural person) is temporarily absent because of a compelling compassionate reason. You must apply in writing to the Commissioner for consideration of your case.

YOUR RESPONSIBILITIES

You are required to advise the Commissioner for ACT Revenue within 30 days if a residential property you own or have an interest in, becomes rented and is liable to residential land tax. You are also required to advise the Commissioner of any future changes in circumstances that may render any such property liable for land tax within 30 days of the change occurring. There are penalties for failing to provide the required information or for providing false or misleading information. Any information regarding land tax liability must be notified in writing.

HOW IS LAND TAX CALCULATED?

Land tax liability is assessed quarterly for all properties and is based on the status of a property on 1 July, 1 October, 1 January and 1 April (liability dates). Land tax is assessed for a whole quarter and there is no daily pro-rata of land tax liability within a quarter.

For residential properties that are rented, quarterly land tax liability is also assessed on the liability dates of 1 July, 1 October, 1 January and 1 April. Property that has been rented but is temporarily vacant on a liability date will continue to be liable unless **firstly**, the vacancy continues for the whole quarter **and secondly**, the owner notifies the Commissioner for ACT Revenue in writing before the end of the vacant quarter that the property has not been, and will not be, rented in that quarter.

Quarterly land tax assessments for 2002-03 will be based on the Average Unimproved Value (AUV) that includes the 2000, 2001 and 2002 unimproved land values of the property and is calculated in accordance with the following formula:

$$\frac{\text{AUV} \times \text{rate} \times \text{no. of days in the quarter}}{\text{no. days in the year}}$$

GST

Land tax is exempt from GST under Division 81 of the Commonwealth's Goods and Services Tax Legislation and GST is not payable on land tax.

LAND TAX MARGINAL RATES FOR 2002-03

The land tax marginal rates that will apply to residential properties in 2002-03 and non-residential properties until 30 September 2002 are as follows:

AUV up to \$100,000	= 1.00%
AUV from \$100,001 up to \$200,000	= 1.25%
AUV of \$200,001 and above	= 1.50%

The land tax marginal rates that will apply to non-residential properties from 1 October 2002 are as follows:

AUV up to \$100,000	= 1.00%
AUV from \$100,001 up to \$200,000	= 1.40%
AUV of \$200,001 and above	= 1.70%

PAYMENT OF LAND TAX

The calculation of the amount you must pay for land tax and the due date for payment are detailed on your quarterly Land Tax Assessment Notice. The same staggered billing arrangements that apply to rates also apply to land tax, with land tax assessments having different issue dates depending on the suburb in which the property is located. Details of the payment methods and the various payment centres are listed on the back of your quarterly Land Tax Assessment Notice.

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date you will be liable for interest, charged and compounding on a monthly basis, on any amount that remains unpaid. Compounding interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

ENQUIRIES

It is in your interest to contact the ACT Revenue Office if you are uncertain about your land tax liability.

Further information about matters outlined in this pamphlet can be obtained from:

Telephone 6207 0047 6207 0053 6207 0107

Facsimile 6207 0036

Correspondence

PO Box 252

CIVIC SQUARE ACT 2608

In Person

ACT Revenue Office

Plaza Level

Canberra Nara Centre

Corner London Circuit and Constitution Avenue

CANBERRA CITY

CUSTOMER FEEDBACK

The ACT Revenue Office welcomes your comments and any suggestions for improvement to our services, and the opportunity to address any complaints or concerns you may have.

ACT REVENUE OFFICE

RESIDENTIAL LAND TAX



2001-02



WHAT IS LAND TAX?

Land tax is a general revenue measure that is used by the Government to provide a range of community services. Land tax applies to all rateable non residential properties and any residential properties that are rented. Quarterly land tax assessments for 2001-02 will be based on the average of the 1999, 2000 and 2001 unimproved land values of the property.

WHO PAYS LAND TAX?

If you own a residential property that is rented, you are liable for land tax on that property. This also applies to boarding houses and multiple dwellings, including dual occupancies and granny flats, that are rented. Rent can include cash, services or any other valuable consideration earned in respect of a property.

YOUR RESPONSIBILITIES

You are required to advise the Commissioner for ACT Revenue within 30 days, if a residential property you own or have an interest in, becomes rented and is liable to residential land tax. You are also required to advise the Commissioner of any future changes in circumstances that may render any such property liable for land tax within 30 days of the change occurring. There are penalties for failing to provide the required information or for providing false or misleading information. Any information regarding land tax liability must be notified in writing.

COMPASSIONATE EXEMPTIONS

An exemption on compassionate grounds may be available for up to twelve months on a residential property producing rental income where the Commissioner for ACT Revenue is satisfied the owner is temporarily absent because of a compelling compassionate reason. You must apply in writing to the Commissioner for consideration of your case.

HOW IS LAND TAX CALCULATED?

Your land tax liability is assessed on a quarterly basis according to whether or not your property is rented on 1 July, 1 October, 1 January and 1 April (liability dates). Property that has been rented but is temporarily vacant on a liability date will continue to be liable unless firstly, the vacancy continues for the whole quarter **and** secondly,

the owner notifies the Commissioner for ACT Revenue in writing before the end of the vacant quarter that the property has not been and will not be rented in that quarter.

Land tax is assessed for a whole quarter and there is no daily pro-rata of land tax liability within a quarter.

Land tax for a particular quarter is based on the three year average unimproved land value (AUV) and is calculated in accordance with the following formula:

$$\frac{\text{AUV} \times \text{rate} \times \text{no. of days in the quarter}}{\text{no. of days in the year}}$$

The land tax marginal rates for 2001-02 are as follows:

AUV up to \$100,000	= 1.00%
AUV from \$100,001 up to \$200,000	= 1.25%
AUV of \$200,001 and above	= 1.50%

GST

Land tax is exempt from GST under Division 81 of the Commonwealth's Goods and Services Tax Legislation and GST is **not** payable on land tax.

PAYMENT OF LAND TAX

The same staggered billing arrangements that apply to rates also apply to land tax. You will receive your quarterly land tax assessment with the rates account for the property. The amount of land tax payable and payment details are on your Land Tax Assessment Notice. Should you experience difficulties paying your land tax due to extenuating circumstances, please contact the Revenue Office to discuss payment options.

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date you will be liable for interest, charged and compounding on a monthly basis, on any amount that remains unpaid. Compounding interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

ENQUIRIES

It is in your interest to contact the ACT Revenue Office if you own a residential property and you are uncertain about your land tax liability.

Further information about matters outlined in this pamphlet can be obtained from:

Telephone 6207 0047 6207 0053 6207 0107

Facsimile 6207 0036

Correspondence

PO Box 252

CIVIC SQUARE ACT 2608

In Person

ACT Revenue Office

Plaza Level

Canberra Nara Centre

Corner London Circuit and Constitution Avenue

CANBERRA CITY

CUSTOMER FEEDBACK

The ACT Revenue Office welcomes your comments and any suggestions for improvement to our services, and the opportunity to address any complaints or concerns you may have.

REVENUES AND EXPENSES

The revenue collected from rates and land tax, together with all other revenues, is used to provide a range of community services. Due to the ACT's unique city-state character, there is no distinction between municipal and territorial finances with all revenues and expenditures accounted for in a single ACT Budget. A brief summary of the estimated revenues and expenses for 2003-04 is as follows:

Revenues	\$/m	Expenses	\$/m
Rates	119.3	Health and Community Care	554.3
Land Tax	47.6	Government Schooling	352.7
Payroll Tax	160.1	Urban Services (including Transport and Environment)	261.9
Stamp Duties	188.1	Justice and Community Safety	133.2
Gambling Taxes	49.0	Non-Government Schooling	119.2
Financial Taxes	13.9	ACT Housing	106.8
Other Taxes	15.9	Disability and Community Services	96.1
Vehicle Registration	53.2	Policing	81.7
Drivers Licences	5.7	Treasury (including the administration of GST and FFDG)	80.8
Change of Use Charge	4.0	Canberra Institute of Technology	76.0
Regulatory Fees	46.3	Chief Minister's (including Business and Employment)	69.2
Traffic Fines	11.9	Transport	68.7
Parking Fines	7.5	Children's, Youth and Family Services	49.4
Other Fees & Fines	1.3	Planning	35.2
Commonwealth Grants	1 020.9	Environment	29.4
User Charges	197.0	Legislative Assembly	9.6
Other Revenue	427.9	Executive	4.2
		Auditor-General	3.0

The above revenue and expenditure summary is an extract from the 2003-04 ACT Budget Paper No 2.

For detailed information about the above revenue and expenditure summary, please refer to the 2003-04 ACT Budget Papers which are available for viewing at any ACT public library or on the Internet at:

<http://www.act.gov.au>

Australian Capital Territory, June 2003.
Published for ACT Revenue Office.

ACT REVENUE OFFICE

LAND TAX



2003-04



WHAT IS LAND TAX?

Land tax is a general revenue measure that is used by the Government to provide a range of essential services to the ACT community.

WHO PAYS LAND TAX?

Generally, land tax applies to all rateable commercial properties and any residential properties that are rented or that are owned by a trust or a company.

If you own a residential property that is rented, you are liable for land tax on that property. This also applies to boarding houses and multiple dwellings, including dual occupancies and granny flats that are rented. Rent can include cash, services or any other valuable consideration earned in respect of a property for which any form of tenancy arrangement exists.

Residential properties owned by a trust or a company (excluding land owned by a building or a development company for the first two years of ownership) are liable for land tax, even if they are not rented.

EXEMPTIONS

Residential land used as a retirement village, nursing home, or religious residential are exempt from land tax. Other exemptions from land tax include land used for rural purposes, broad-acre subdivision, residential land owned by a trustee under a will of a deceased person and occupied by a life tenant, and residential land owned by a not-for-profit housing company.

Exemption from land tax on residential land owned by a building or development company applies for two years from the date of ownership.

An exemption on compassionate grounds may be available for up to twelve months on a residential property that is rented where the Commissioner for ACT Revenue is satisfied that the owner (a natural person) is temporarily absent because of a compelling compassionate reason. You must apply in writing to the Commissioner for consideration of your case.

YOUR RESPONSIBILITIES

You are required to advise the Commissioner for ACT Revenue within 30 days if a residential property you own or have an interest in, becomes rented and is liable to residential land tax. You are also required to advise the Commissioner of any future changes in circumstances that may render any such property liable for land tax within 30 days of the change occurring. There are penalties for failing to provide the required information or for providing false or misleading information. Any information regarding land tax liability must be notified in writing.

HOW IS LAND TAX CALCULATED?

Land tax liability is assessed quarterly for all properties and is based on the status of a property on 1 July, 1 October, 1 January and 1 April (liability dates). Land tax is assessed for a whole quarter and there is no daily pro-rata of land tax liability within a quarter.

Residential property that has been rented but is temporarily vacant on a liability date will continue to be liable unless **firstly**, the vacancy continues for the whole quarter **and secondly**, the owner notifies the Commissioner for ACT Revenue in writing before the end of the vacant quarter that the property has not been, and will not be, rented in that quarter.

Quarterly land tax assessments for 2003-04 will be based on the Average Unimproved Value (AUV) that includes the 2001, 2002 and 2003 unimproved land values of the property and is calculated in accordance with the following formula:

$$\frac{\text{AUV} \times \text{rate} \times \text{no. of days in the quarter}}{\text{no. days in the year}}$$

GST

Land tax is exempt from GST under Division 81 of the Commonwealth's Goods and Services Tax Legislation and GST is not payable on land tax.

LAND TAX MARGINAL RATES FOR 2003-04

The land tax marginal rates that will apply to **residential** properties in 2003-04 are as follows:

AUV up to \$100,000	= 1.00%
AUV from \$100,001 up to \$200,000	= 1.25%
AUV of \$200,001 and above	= 1.50%

The land tax marginal rates that will apply to **commercial** properties in 2003-04 are as follows:

AUV up to \$100,000	= 1.00%
AUV from \$100,001 up to \$200,000	= 1.40%
AUV of \$200,001 and above	= 1.70%

PAYMENT OF LAND TAX

The calculation of the amount you must pay for land tax and the due date for payment are detailed on your quarterly Land Tax Assessment Notice. The same staggered billing arrangements that apply to rates also apply to land tax, with land tax assessments having different issue dates depending on the suburb in which the property is located. Details of the payment methods and the various payment centres are listed on the back of your quarterly Land Tax Assessment Notice.

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date you will be liable for interest, charged and compounding on a monthly basis, on any amount that remains unpaid. Compounding interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

If you are dissatisfied with the unimproved land value of your property, you can only object to your rates assessment. Any adjustment to the unimproved land value will lead to an amended rates assessment, and if applicable, an amended land tax assessment.

You may appeal a decision to an objection to the ACT Administrative Appeals Tribunal within 28 days of receiving notice of the decision.

Lodging an objection or an appeal does not remove the liability to pay a land tax assessment by the due date. Interest will accrue on all unpaid charges.

ENQUIRIES

It is in your interest to contact the ACT Revenue Office if you own a residential property and you are uncertain about your land tax liability.

Further information about matters outlined in this pamphlet can be obtained from:

Telephone 6207 0047 6207 0053 6207 0107

Facsimile 6207 0036

Internet www.revenue.act.gov.au

Correspondence

PO Box 252

CIVIC SQUARE ACT 2608

In Person

ACT Revenue Office

Plaza Level

Canberra Nara Centre

Corner London Circuit and Constitution Avenue

CANBERRA CITY

CUSTOMER FEEDBACK

The ACT Revenue Office welcomes your comments and any suggestions for improvement to our services, and the opportunity to address any complaints or concerns you may have.

REVENUES AND EXPENSES

The revenue collected from rates and land tax, together with all other revenues, is used to provide a range of community services. Due to the ACT's unique city-state character, there is no distinction between municipal and territorial finances with all revenues and expenditures accounted for in a single ACT Budget. A brief summary of the estimated revenues and expenses for 2004-05 is as follows:

Revenues	\$/m	Expenses	\$/m
Rates	122.5	Health	628.9
Land Tax	54.8	Government Schooling	386.3
Payroll Tax	180.9	Urban Services (excluding Transport and Environment)	295.8
Duties	239.4	Non-Government Schooling	126.8
Gambling Taxes	51.1	Housing	118.0
Financial Taxes	14.8	Disability and Community Services	109.8
Other Taxes	20.6	Justice and Community Safety	98.3
Vehicle Registration	60.5	Vocational Education and Training (including Canberra Institute of Technology)	94.3
Drivers Licences	6.1	Policing	90.8
Change of Use Charge	4.1	Treasury (including the administration of GST and FHOG)	90.8
Regulatory Fees	39.3	Chief Minister's (including Business and Employment)	86.2
Traffic Fines	12.0	Transport	72.0
Parking Fines	8.1	Children's, Youth and Family Services	62.6
Water Abstraction Charge	11.0	Emergency Services	55.3
Other Fees & Fines	1.3	Planning	39.6
Commonwealth Grants	1 067.2	Environment	31.2
User Charges	157.2	Legislative Assembly	10.2
Other Revenue	487.4	Executive	4.9
		Auditor-General	3.6

The above revenue and expenditure summary is an extract from the 2004-05 ACT Budget Paper No 2.

For detailed information about the above revenue and expenditure summary, please refer to the 2004-05 ACT Budget Papers which are available for viewing at any ACT public library or on the Internet at:

<http://www.act.gov.au>



building our city
building our community
ACT Government

Australian Capital Territory, June 2004.
Published for ACT Revenue Office.

ACT REVENUE OFFICE

LAND TAX



2004-05



WHAT IS LAND TAX?

Land tax is a general revenue measure that is used by the Government to provide a range of essential services to the ACT community.

WHO PAYS LAND TAX?

Generally, land tax applies to all rateable commercial properties and any residential properties that are rented or that are owned by a trust or a corporation.

If you own a residential property that is rented, you are liable for land tax on that property. This also applies to boarding houses and multiple dwellings, including dual occupancies and granny flats that are rented. Rent can include cash, services or any other valuable consideration earned in respect of a property for which any form of tenancy arrangement exists.

Residential properties owned by a trust or a corporation are liable for land tax, even if they are not rented.

EXEMPTIONS

Residential land used as a retirement village, nursing home, or by a religious institution is exempt from land tax. Other exemptions from land tax include land used for rural purposes, broad-acre subdivision, residential land owned by a trustee under a will of a deceased person and occupied by a life tenant, and residential land owned by a not-for-profit housing corporation.

Exemption from land tax on residential land owned by a building or land development corporation can apply for two years from the first quarter after the date of ownership if constructing new residential premises that are to be sold when finished.

An exemption on compassionate grounds may be available for up to one year on a residential property that is rented where the Commissioner for ACT Revenue is satisfied that the owner (a natural person) is temporarily absent because of a compelling compassionate reason. You must apply in writing to the Commissioner for consideration of your case.

RESPONSIBILITIES OF OWNERS AND AGENTS

You are required to advise the Commissioner for ACT Revenue within 30 days if a residential property you purchase, or have an interest in, is rented or becomes rented. You are also required to advise the Commissioner of any future changes in circumstances that may render any such property liable for land tax within 30 days of the change occurring. Failure to provide the required information is a tax default and you may incur penalties in addition to the primary tax. Giving false or misleading information is a serious offence. Agents are required to fulfil any undischarged land tax obligations in respect of a taxpayer's property. Any information regarding land tax liability must be notified in writing.

HOW IS LAND TAX CALCULATED?

Land tax liability is assessed quarterly for all properties and is based on the status of a property on 1 July, 1 October, 1 January and 1 April (liability dates). Land tax is assessed for a whole quarter and there is no daily pro-rata of land tax liability within a quarter.

Residential property that has been rented but is temporarily vacant on a liability date will continue to be liable unless **firstly**, the vacancy continues for the whole quarter **and secondly**, the owner notifies the Commissioner for ACT Revenue in writing that the property has not been rented in that quarter.

Quarterly land tax assessments for 2004-05 will be based on the Average Unimproved Value (AUV) that includes the 2002, 2003 and 2004 unimproved land values of the property and is calculated in accordance with the following formula:

$$\frac{\text{AUV} \times \text{rate} \times \text{no. of days in the quarter}}{\text{no. days in the year}}$$

GST

Land tax is exempt from GST under Division 81 of the Commonwealth's Goods and Services Tax Legislation and GST is **not** payable on land tax.

LAND TAX MARGINAL RATES FOR 2004-05

The land tax marginal rates that will apply to **residential** properties in 2004-05 are as follows:

AUV up to \$50,000	= 0.65%
AUV from \$50,001 up to \$125,000	= 1.00%
AUV from \$125,001 up to \$225,000	= 1.25%
AUV of \$225,001 and above	= 1.50%

The land tax marginal rates that will apply to **commercial** properties in 2004-05 are as follows:

AUV up to \$125,000	= 1.00%
AUV from \$125,001 up to \$225,000	= 1.40%
AUV of \$225,001 and above	= 1.70%

PAYMENT OF LAND TAX

The calculation of the amount you must pay for land tax and the due date for payment are detailed on your quarterly Land Tax Assessment Notice. The same staggered billing arrangements that apply to rates also apply to land tax, with land tax assessments having different issue dates depending on the suburb in which the property is located. Details of the payment methods and the various payment centres are listed on the back of your quarterly Land Tax Assessment Notice.

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date you will be liable for interest, charged and compounding on a monthly basis, on any amount that remains unpaid. Compounding interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

REVIEW MECHANISMS

A property owner who is dissatisfied with an assessment of land tax may lodge, within 60 days, a written objection with the Commissioner for ACT Revenue. An objection fee of \$50 applies (refundable if successful).

If you are dissatisfied with the unimproved land value of your property, **you can only object to your rates assessment.** Any adjustment to the unimproved land value will lead to an amended rates assessment, and if applicable, an amended land tax assessment.

You may appeal a decision to an objection to the ACT Administrative Appeals Tribunal within 28 days of receiving notice of the decision.

Lodging an objection or an appeal does not remove the liability to pay a land tax assessment by the due date. Interest will accrue on all unpaid charges.

ENQUIRIES

It is in your interest to contact the ACT Revenue Office if you own a residential property and you are uncertain about your land tax liability.

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Correspondence

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In Person

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CUSTOMER FEEDBACK

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REVENUES AND EXPENSES

The revenue collected from rates and land tax, together with all other revenues, is used to provide a range of community services. Due to the ACT's unique city-state character, there is no distinction between municipal and territorial finances with all revenues and expenditures accounted for in a single ACT Budget. A brief summary of the estimated revenues and expenses for 2005-06 is as follows:

Revenues	\$/m	Expenses	\$/m
Payroll Tax	213.8	Health	689.9
General Rates	142.2	Government Schooling	408.8
Land Tax	58.1	Urban Services (excluding Transport)	214.9
Stamp Duties	238.8	Non Government Schooling	147.6
Gambling Taxes	49.6	Disability and Community Services	126.4
Other Taxes	21.2	ACT Housing	117.7
Vehicle Registration	62.0	Justice and Community Safety	103.9
Drivers Licences	6.3	Vocational Education and Training, including the Canberra Institute of Technology	103.4
Change of Use Charge	4.2	Policing	94.4
Regulatory Fees	40.3	Treasury (including administration of the GST and FHOG)	90.6
Traffic Fines	13.8	Transport	82.9
Water Abstraction Charge	15.0	Chief Minister's Department including Environment, Heritage, Arts and Culture	79.4
Parking Fines	8.9	Children Youth and Family Support	72.4
Other Fees and Fines	1.2	Emergency Services	67.5
Commonwealth Grants	1 148.2	Economic Development (including Sport and Recreation)	63.4
User Charges	227.1	Planning	37.6
Other Revenue	460.0	Legislative Assembly	10.4
		Executive	4.9
		Auditor-General	3.9

The above revenue and expenditure summary is an extract from the 2005-06 ACT Budget Paper No 2.

For detailed information about the above revenue and expenditure summary, please refer to the 2005-06 ACT Budget Papers which are available for viewing at any ACT public library or on the Internet at:

<http://www.act.gov.au>



Australian Capital Territory, June 2005.
 Published for ACT Revenue Office.

ACT REVENUE OFFICE

LAND TAX



2005-06



WHAT IS LAND TAX?

Land tax is a general revenue measure that is used by the Government to provide a range of essential services to the ACT community.

WHO PAYS LAND TAX?

Generally, land tax applies to all rateable commercial properties and any residential properties that are rented or that are owned by a trust or a corporation.

If you own a residential property that is rented, you are liable for land tax on that property. This also applies to boarding houses and multiple dwellings, including dual occupancies and granny flats that are rented. Rent can include cash, services or any other valuable consideration earned in respect of a property for which any form of tenancy arrangement exists.

Residential properties owned by a trust or a corporation are liable for land tax, even if they are not rented.

EXEMPTIONS

Residential land used as a retirement village, nursing home, or owned by a religious institution is exempt from land tax. Other exemptions from land tax include land used for rural purposes, broad-acre subdivision, residential land owned by a trustee under a will of a deceased person and occupied by a life tenant, and residential land owned by a not-for-profit housing corporation.

Exemption from land tax on residential land owned by a building or land development corporation can apply for two years from the first quarter after the date of ownership if used to construct new residential premises that are to be sold when finished.

An exemption on compassionate grounds may be available for up to one year on a residential property that is rented where the Commissioner for ACT Revenue is satisfied that the owner (a natural person) is temporarily absent because of a compelling compassionate reason. You must apply in writing to the Commissioner for consideration of your case.

RESPONSIBILITIES OF OWNERS AND AGENTS

You are required to advise the Commissioner for ACT Revenue within 30 days if a residential property you purchase, or have an interest in, is rented or becomes rented. You are also required to advise the Commissioner of any future changes in circumstances that may render any such property liable for land tax within 30 days of the change occurring. Failure to provide the required information is a tax default and you may incur penalties in addition to the primary tax. Agents are required to fulfil any undischarged land tax obligations in respect of a taxpayer's property. Any information regarding land tax liability must be notified in writing. **Giving false or misleading information is a serious offence.**

HOW IS LAND TAX CALCULATED?

Land tax liability is assessed quarterly for all properties and is based on the status of a property on 1 July, 1 October, 1 January and 1 April (liability dates). Land tax is assessed for a whole quarter and there is no daily pro-rata of land tax liability within a quarter.

Residential property that has been rented but is temporarily vacant on a liability date will continue to be liable unless **firstly**, the vacancy continues for the whole quarter **and secondly**, the owner notifies the Commissioner for ACT Revenue in writing that the property has not been rented in that quarter.

Quarterly land tax assessments for 2005-06 are based on the Average Unimproved Value (AUV) that includes the 2003, 2004 and 2005 unimproved land values of the property and are calculated in accordance with the following formula:

$$\frac{\text{AUV} \times \text{rate} \times \text{no. of days in the quarter}}{\text{no. days in the year}}$$

GST

Land tax is exempt from GST under Division 81 of the Commonwealth's Goods and Services Tax Legislation and GST **is not** payable on land tax.

LAND TAX MARGINAL RATES FOR 2005-06

Residential Properties - The following land tax marginal rates apply in 2005-06:

AUV up to \$75,000	= 0.60%
AUV from \$75,001 up to \$150,000	= 0.89%
AUV from \$150,001 up to \$275,000	= 1.15%
AUV of \$275,001 and above	= 1.40%

Commercial Properties - The following land tax marginal rates apply in 2005-06:

AUV up to \$150,000	= 0.89%
AUV from \$150,001 up to \$275,000	= 1.25%
AUV of \$275,001 and above	= 1.59%

PAYMENT OF LAND TAX

The calculation of the amount you must pay for land tax and the due date for payment are detailed on your quarterly Land Tax Assessment Notice. The same staggered billing arrangements that apply to rates also apply to land tax, with assessments having different issue dates depending on the suburb in which the property is located. Details of the payment methods and the various payment centres are listed on the back of your quarterly Land Tax Assessment Notice.

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date you will be liable for interest, charged and compounding on a monthly basis, on any amount that remains unpaid. Compounding interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

REVIEW MECHANISMS

A property owner who is dissatisfied with an assessment of land tax may lodge, within 60 days, a written objection with the Commissioner for ACT Revenue. An objection fee of \$50 applies (refundable if successful).

If you are dissatisfied with the unimproved land value of your property, **you can only object to your rates assessment**. Any adjustment to the unimproved land value will lead to amended assessments of any valuation-based charges.

You may appeal a decision to an objection to the ACT Administrative Appeals Tribunal within 28 days of receiving notice of the decision.

Lodging an objection or an appeal does not remove the liability to pay a land tax assessment by the due date. Interest will accrue on all unpaid charges.

ENQUIRIES

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CUSTOMER FEEDBACK

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REVENUES AND EXPENSES

The revenue collected from rates and land tax, together with all other revenues, is used to provide a range of community services. Due to the ACT's unique city-state character, there is no distinction between municipal and territorial finances with all revenues and expenditures accounted for in a single ACT Budget. A brief summary of the estimated revenues and expenses for 2006-07 is as follows:

Revenues	\$/m	Expenses	\$/m
Payroll Tax	220.0	Health and Community Care	756.1
General Rates	157.0	Government Schooling (including Early Childhood and Preschool Education)	452.3
Land Tax	63.8	Territory and Municipal Services (excluding Tourism, Environment, Sustainability, Heritage and Forestry Services)	368.8
Duties	228.8	Disability and Community Services	207.8
Gambling Taxes	46.6	Non Government Schooling	155.4
Other Taxes	58.0	Vocational Education and Training	111.5
Vehicle Registration	65.7	Justice and Community Safety	110.4
Drivers Licences	6.8	Housing ACT	104.7
Change of Use Charge	4.4	Policing	99.5
Regulatory Fees	45.6	Treasury (including administration of the GST and FHOG)	94.0
Traffic Fines	17.6	Public Transport	85.8
Water Abstraction Charge	27.2	Emergency Services	77.2
Parking Fines	9.2	Planning	60.3
Other Fees and Fines	1.3	Environment, Sustainability, Heritage and Forestry Services	41.8
Commonwealth Grants	1,203.6	Chief Minister's Department	26.6
User Charges	246.7	Business and Economic Development	17.7
Other Revenue	469.5	Tourism	16.1
		Legislative Assembly	16.8
		Executive	5.2
		Auditor-General	4.6

The above revenue and expenditure summary is an extract from the 2006-07 ACT Budget Paper No 2.

For detailed information about the above revenue and expenditure summary, please refer to the 2006-07 ACT Budget Papers which are available for viewing at any ACT public library or on the Internet at:

<http://www.act.gov.au>

Australian Capital Territory, June 2006.
 Published for ACT Revenue Office.



ACT REVENUE OFFICE

LAND TAX



2006-07

WHAT IS LAND TAX?

Land tax is a general revenue measure that is used by the Government to provide a range of essential services to the ACT community.

WHO PAYS LAND TAX?

Generally, land tax applies to all rateable commercial properties and any residential properties that are rented or owned by a trust or a corporation.

If you own a residential property that is rented, you are liable for land tax on that property. This also applies to boarding houses and multiple dwellings, including dual occupancies and granny flats that are rented. Rent can include cash, services or any other valuable consideration earned in respect of a property for which any form of tenancy arrangement exists.

Residential properties owned by a trust or a corporation are liable for land tax, even if they are not rented.

EXEMPTIONS

Residential land used as a retirement village, nursing home, or owned by a religious institution is exempt from land tax. Other exemptions from land tax include land used for rural purposes, broad-acre subdivision, residential land owned by a trustee under a will of a deceased person and occupied by a life tenant, and residential land owned by a not-for-profit housing corporation.

Exemption from land tax on residential land owned by a building or land development corporation can apply for two years from the first quarter after the date of ownership if used to construct new residential premises that are to be sold when finished.

An exemption on compassionate grounds may be available for up to one year on a residential property that is rented where the Commissioner for ACT Revenue is satisfied that the owner (a natural person) is temporarily absent because of a compelling compassionate reason. You must apply in writing to the Commissioner for consideration of your case.

RESPONSIBILITIES OF OWNERS AND AGENTS

You are required to advise the Commissioner for ACT Revenue within 30 days if a residential property you purchase, or have an interest in, is rented or becomes rented. You are also required to advise the Commissioner of any future changes in circumstances that may render any such property liable for land tax within 30 days of the change occurring. Failure to provide the required information is a tax default and you may incur interest and penalties in addition to the primary tax. Agents are required to fulfil any undischarged land tax obligations in respect of a taxpayer's property. Any information regarding land tax liability must be notified in writing. **Giving false or misleading information is a serious offence.**

HOW IS LAND TAX CALCULATED?

Land tax liability is assessed quarterly for all properties and is based on the status of a property on 1 July, 1 October, 1 January and 1 April (liability dates). Land tax is assessed for a whole quarter and there is no daily pro-rata of land tax liability within a quarter.

Residential property that has been rented but is temporarily vacant on a liability date will continue to be liable unless **firstly**, the vacancy continues for the whole quarter **and secondly**, the owner notifies the Commissioner for ACT Revenue in writing that the property has not been rented in that quarter.

Quarterly land tax assessments for 2006-07 are based on the Average Unimproved Value (AUV) that includes the 2004, 2005 and 2006 unimproved land values of the property and are calculated in accordance with the following formula:

$$\frac{\text{AUV} \times \text{rate} \times \text{no. of days in the quarter}}{\text{no. days in the year}}$$

GST

Land tax is exempt from GST under Division 81 of the Commonwealth's Goods and Services Tax Legislation.

LAND TAX MARGINAL RATES FOR 2006-07

The following land tax marginal rates apply in 2006-07:

Residential Properties

AUV up to \$75,000	= 0.60%
AUV from \$75,001 up to \$150,000	= 0.89%
AUV from \$150,001 up to \$275,000	= 1.15%
AUV of \$275,001 and above	= 1.40%

Commercial Properties

AUV up to \$150,000	= 0.89%
AUV from \$150,001 up to \$275,000	= 1.25%
AUV of \$275,001 and above	= 1.59%

PAYMENT OF LAND TAX

The calculation of the amount payable for land tax and the due date for payment are detailed on your quarterly Land Tax Assessment Notice. The same staggered billing arrangements that apply to rates also apply to land tax, with assessments having different issue dates depending on the suburb in which the property is located. Details of the payment methods and the various payment centres are listed on the back of your quarterly Land Tax Assessment Notice.

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date you will be liable for interest, charged and compounding on a monthly basis, on any amount that remains unpaid. Compounding interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

REVIEW MECHANISMS

A property owner who is dissatisfied with an assessment of land tax may lodge, within 60 days, a written objection with the Commissioner for ACT Revenue. An objection fee of \$64 applies (refundable if successful).

If you are dissatisfied with the unimproved land value of your property, **you can only object to your rates assessment**. Any adjustment to the unimproved land value will lead to amended assessments of any valuation-based charges.

You may appeal a decision to an objection to the ACT Administrative Appeals Tribunal within 28 days of receiving notice of the decision.

Lodging an objection or an appeal does not remove the liability to pay a land tax assessment by the due date. Interest will accrue on all unpaid charges.

ENQUIRIES

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CUSTOMER FEEDBACK

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REVENUES AND EXPENSES

The revenue collected from rates and land tax, together with all other revenues, is used to provide a range of community services. Due to the ACT's unique city-state character, there is no distinction between municipal and territorial finances with all revenues and expenditures accounted for in a single ACT Budget. A brief summary of the estimated revenues and expenses for 2007-08 is as follows:

Revenues	\$/m	Expenses	\$/m
Payroll Tax	239.0	Health and Community Care	802.4
General Rates	165.7	Government Schooling (including Early Childhood and Preschool Education)	449.3
Land Tax	72.4	Territory and Municipal Services (excluding Tourism, Environment, Sustainability and Land Management)	305.5
Duties	266.1	Disability and Community Services	216.2
Gambling Taxes	51.4	Non Government Schooling	163.2
Fire and Emergency Services Levy	21.6	Policing	119.0
Utilities (Network Facilities) Tax	16.5	Vocational Education and Training	115.0
Vehicle Registration	68.9	Justice and Community Safety	114.5
Ambulance Levy	11.0	Other Taxes	6.7
Other Taxes	6.7	Environment, Sustainability, Heritage and Land Management	110.5
Change of Use Charge	4.5	Housing ACT	104.5
Regulatory Fees	83.1	Treasury	90.7
Other Sale of Goods and Service Fees	241.9	Public Transport	86.1
Australian Government Grants	1,264.0	Emergency Services	78.9
Contributed Assets	56.3	Planning	40.2
Interest Income	110.7	Chief Minister's Department	35.0
Dividends and Tax Equivalents	168.0	Tourism	24.8
Fines	30.8	Business and Industry Development	11.0
Other Revenue	111.0	Legislative Assembly	11.4
		Executive	5.6
		Auditor-General	5.2

For detailed information about the above revenue and expenditure summary, please refer to the 2007-08 ACT Budget Papers which are available for viewing at any ACT public library or on the Internet at:

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ACT REVENUE OFFICE

LAND TAX



2007-08

WHAT IS LAND TAX?

Land tax is a general revenue measure that is used by the Government to provide a range of essential services to the ACT community.

WHO PAYS LAND TAX?

Generally, land tax applies to all rateable commercial properties and any residential properties that are rented or owned by a trust or a corporation.

If you own a residential property that is rented, you are liable for land tax on that property. This also applies to boarding houses and multiple dwellings, including dual occupancies and granny flats that are rented. Rent can include cash, services or any other valuable consideration earned in respect of a property for which any form of tenancy arrangement exists.

Residential properties owned by a trust or a corporation are liable for land tax, even if they are not rented.

EXEMPTIONS

Residential land used as a retirement village, nursing home, or owned by a religious institution is exempt from land tax. Other exemptions from land tax include land used for rural purposes, broad-acre subdivision, residential land owned by a trustee under a will of a deceased person and occupied by a life tenant, and residential land owned by a not-for-profit housing corporation.

Exemption from land tax on residential land owned by a building or land development corporation can apply for two years from the first quarter after the date of ownership if used to construct new residential premises that are to be sold when finished.

An exemption on compassionate grounds may be available for up to one year on a residential property that is rented where the Commissioner for ACT Revenue is satisfied that the owner (a natural person) is temporarily absent because of a compelling compassionate reason. You must apply in writing to the Commissioner for consideration of your case.

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Quarterly land tax assessments for 2007-08 are based on the Average Unimproved Value (AUV) that includes the 2005, 2006 and 2007 unimproved land values of the property and are calculated in accordance with the following formula:

$$\frac{\text{AUV} \times \text{rate} \times \text{no. of days in the quarter}}{\text{no. days in the year}}$$

GST

Land tax is exempt from GST under Division 81 of the Commonwealth's Goods and Services Tax Legislation.

LAND TAX MARGINAL RATES FOR 2007-08

The following land tax marginal rates apply in 2007-08:

Residential Properties

AUV up to \$75,000	= 0.60%
AUV from \$75,001 up to \$150,000	= 0.89%
AUV from \$150,001 up to \$275,000	= 1.15%
AUV of \$275,001 and above	= 1.40%

Commercial Properties

AUV up to \$150,000	= 0.89%
AUV from \$150,001 up to \$275,000	= 1.25%
AUV of \$275,001 and above	= 1.59%

PAYMENT OF LAND TAX

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WHAT IF YOU DON'T PAY?

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REVIEW MECHANISMS

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If you are dissatisfied with the unimproved land value of your property, **you can only object to your rates assessment.** Any adjustment to the unimproved land value will lead to amended assessments of any valuation-based charges.

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The revenue collected from rates and land tax, together with all other revenues, is used to provide a range of community services. Due to the ACT's unique city-state character, there is no distinction between municipal and territorial finances with all revenues and expenditures accounted for in a single ACT Budget. A brief summary of the estimated revenues and expenses for 2008-09 is as follows:

Revenues	\$/m	Expenses	\$/m
Payroll Tax	251.3	Health and Community Care	894.2
General Rates	176.2	Government Schooling (including Early Childhood and Preschool Education)	484.6
Land Tax	83.4	Territory and Municipal Services (excluding Tourism, Environment, Sustainability and Land Management)	359.1
Duties	343.8	Disability and Community Services	230.6
Gambling Taxes	53.4	Non Government Schooling	173.6
Fire and Emergency Services Levy	23.2	Policing	126.0
Utilities (Network Facilities) Tax	17.2	Vocational Education and Training	121.0
Vehicle Registration	74.9	Justice and Community Safety	131.5
Ambulance Levy	11.4	Environment, Sustainability and Land Management	123.4
Other Taxes	3.9	Housing ACT	114.4
Change of Use Charge	4.7	Treasury	95.7
Regulatory Fees	88.0	Public Transport	99.5
Other Sale of Goods and Service Fees	271.7	Emergency Services	86.7
Australian Government Grants	1,393.9	Planning	40.5
Contributed Assets	46.6	Chief Minister's Department	41.7
Interest Income	164.7	Tourism	27.3
Dividends and Tax Equivalents	161.1	Business and Industry Development	15.9
Fines	29.1	Legislative Assembly	11.9
Other Revenue	114.3	Executive	5.8
		Auditor-General	5.3

For detailed information about the above revenue and expenditure summary, please refer to the 2008-09 ACT Budget Papers which are available for viewing at any ACT public library or on the Internet at:

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ACT REVENUE OFFICE

LAND TAX



2008-09

WHAT IS LAND TAX?

Land tax is a general revenue measure that is used by the Government to provide a range of essential services to the ACT community.

WHO PAYS LAND TAX?

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If you own a residential property that is rented, you are liable for land tax on that property. This also applies to boarding houses and multiple dwellings, including dual occupancies and granny flats that are rented. Rent can include cash, services or any other valuable consideration earned in respect of a property for which any form of tenancy arrangement exists.

Residential properties owned by a trust or a corporation are also liable for land tax, even if they are not rented.

EXEMPTIONS

Residential land used as a retirement village, nursing home, or owned by a religious institution is exempt from land tax. Other exemptions from land tax include land used for rural purposes, broad-acre subdivision, residential land owned by a trustee under a will of a deceased person and occupied by a life tenant, and residential land owned by a not-for-profit housing corporation.

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RESPONSIBILITIES OF OWNERS AND AGENTS

You are required to advise the Commissioner for ACT Revenue within 30 days if a residential property you purchase, or have an interest in, is rented or becomes rented. You are also required to advise the Commissioner of any future changes in circumstances that may render any such property liable for land tax within 30 days of the change occurring. Failure to provide the required information is a tax default and you may incur interest and penalties in addition to the primary tax. Agents are required to fulfil any undischarged land tax obligations in respect of a taxpayer's property. Any information regarding land tax liability must be notified in writing. **Giving false or misleading information is a serious offence.**

HOW IS LAND TAX CALCULATED?

Land tax liability is assessed quarterly for all properties and is based on the status of a property on 1 July, 1 October, 1 January and 1 April (liability dates). Land tax is assessed for a whole quarter and there is no daily pro-rata of land tax liability within a quarter.

Residential property that has been rented but is temporarily vacant on a liability date will continue to be liable unless **firstly**, the vacancy continues for the whole quarter **and secondly**, the owner notifies the Commissioner for ACT Revenue in writing that the property has not been rented in that quarter.

Quarterly land tax assessments for 2008-09 are based on the Average Unimproved Value (AUV) that includes the 2006, 2007 and 2008 unimproved land values of the property and are calculated in accordance with the following formula:

$$\frac{\text{AUV} \times \text{rate} \times \text{no. of days in the quarter}}{\text{no. days in the year}}$$

GST

Land tax is exempt from GST under Division 81 of the Commonwealth's Goods and Services Tax Legislation.

LAND TAX MARGINAL RATES FOR 2008-09

The following land tax marginal rates apply in 2008-09:

Residential Properties

AUV up to \$75,000	= 0.60%
AUV from \$75,001 up to \$150,000	= 0.89%
AUV from \$150,001 up to \$275,000	= 1.15%
AUV of \$275,001 and above	= 1.40%

Commercial Properties

AUV up to \$150,000	= 0.89%
AUV from \$150,001 up to \$275,000	= 1.25%
AUV of \$275,001 and above	= 1.59%

PAYMENT OF LAND TAX

The calculation of the amount payable for land tax and the due date for payment are detailed on your quarterly Land Tax Assessment Notice. The same staggered billing arrangements that apply to rates also apply to land tax, with assessments having different issue dates depending on the suburb in which the property is located. Details of the payment methods and the various payment centres are listed on the back of your quarterly Land Tax Assessment Notice.

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date you will be liable for interest, charged and compounding on a monthly basis, on any amount that remains unpaid. Compounding interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

REVIEW MECHANISMS

A property owner who is dissatisfied with an assessment of land tax may lodge, within 60 days, a written objection with the Commissioner for ACT Revenue. An objection fee of \$64 applies (refundable if successful).

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Lodging an objection does not remove the liability to pay a rates and levy assessment by the due date. Interest will accrue on all unpaid charges.

ENQUIRIES

Further information about matters outlined in this pamphlet can be obtained from:

Telephone 6207 0223 6207 0060 6207 0049

Facsimile 6207 0036

Internet www.revenue.act.gov.au

Correspondence

PO Box 252
CIVIC SQUARE ACT 2608

In Person

ACT Revenue Office
Plaza Level
Canberra Nara Centre
Corner London Circuit and Constitution Avenue
CANBERRA CITY

CUSTOMER FEEDBACK

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REVENUES AND EXPENSES

The revenue collected from rates and land tax, together with all other revenues, is used to provide a range of community services. Due to the ACT's unique city-state character, there is no distinction between municipal and territorial finances with all revenues and expenditures accounted for in a single ACT Budget. A brief summary of the estimated revenues and expenses for 2009-10 is as follows:

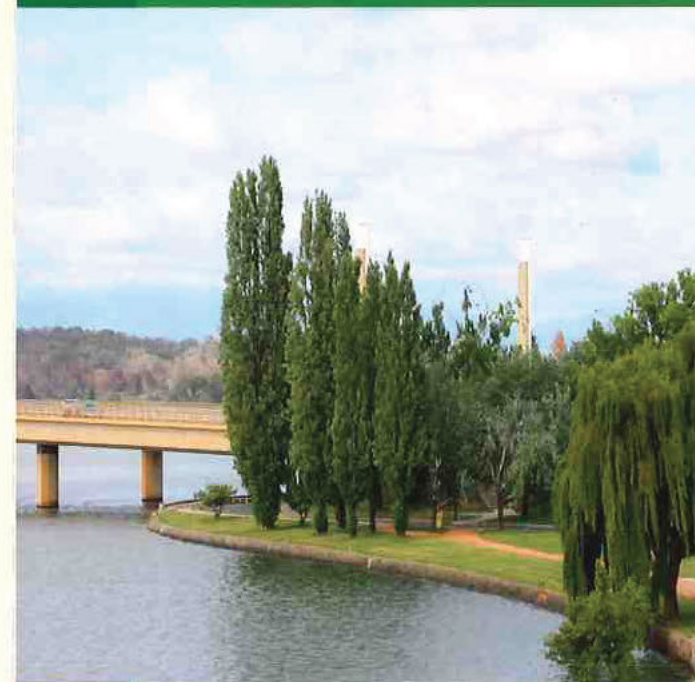
Revenues	\$/m	Expenses	\$/m
Payroll Tax	267.4	Health and Community Care	980.3
General Rates	185.9	Government Schooling (including Early Childhood and Preschool Education)	512.9
Land Tax	93.3	Territory and Municipal Services (excluding Tourism, Environment, Sustainability and Land Management)	374.8
Duties	275.5	Non Government Schooling	232.4
Gambling Taxes	51.6	Disability and Community Services	224.9
Fire and Emergency Services Levy	24.5	Housing	137.1
Utilities (Network Facilities) Tax	17.9	Environment, Sustainability and Land Management	135.9
Vehicle Registration	76.9	Policing	134.3
Ambulance Levy	12.3	Justice and Community Safety	133.9
Other Taxes	4.0	Vocational Education and Training	129.1
Change of Use Charge	2.2	Public Transport	105.6
Regulatory Fees	91.2	Treasury	94.7
Other Sale of Goods and Service Fees	322.3	Emergency Services	89.0
Australian Government Grants	1,629.7	Planning	46.8
Contributed Assets	45.2	Chief Minister's Department	40.6
Interest Income	92.5	Tourism	28.9
Dividends and Tax Equivalents	155.4	Business and Industry Development	12.8
Fines	29.4	Legislative Assembly	12.8
Other Revenue	67.0	Executive	6.4
		Auditor General	5.3

For detailed information about the above revenue and expenditure summary, please refer to the 2009-10 ACT Budget Papers which are available for viewing at any ACT public library or on the Internet at:

<http://www.act.gov.au>

Australian Capital Territory, June 2009.
Published for ACT Revenue Office.

LAND TAX IN THE ACT 2009-10



ACT GOVERNMENT

Land Tax in the ACT in 2009-10

WHAT IS LAND TAX?

Land tax is a general revenue measure that is used by the Government to provide a range of essential services to the ACT community.

WHO PAYS LAND TAX?

Generally, land tax applies to all rateable commercial properties and any residential properties that are rented or owned by a trust or a corporation.

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Residential properties owned by a trust or a corporation are also liable for land tax, even if they are not rented.

EXEMPTIONS

Residential land used as a retirement village, nursing home, or owned by a religious institution is exempt from land tax. Other exemptions from land tax include land used for rural purposes, broad-acre subdivision, residential land owned by a trustee under a will of a deceased person and occupied by a life tenant, and residential land owned by a not-for-profit housing corporation.

Exemption from land tax on residential land owned by a building or land development corporation can apply for two years from the first quarter after the date of ownership if used to construct new residential premises that are to be sold when finished.

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LAND TAX MARGINAL RATES FOR 2009-10

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Residential Properties

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AUV from \$75,001 up to \$150,000	= 0.89%
AUV from \$150,001 up to \$275,000	= 1.15%
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Internet www.revenue.act.gov.au

Correspondence

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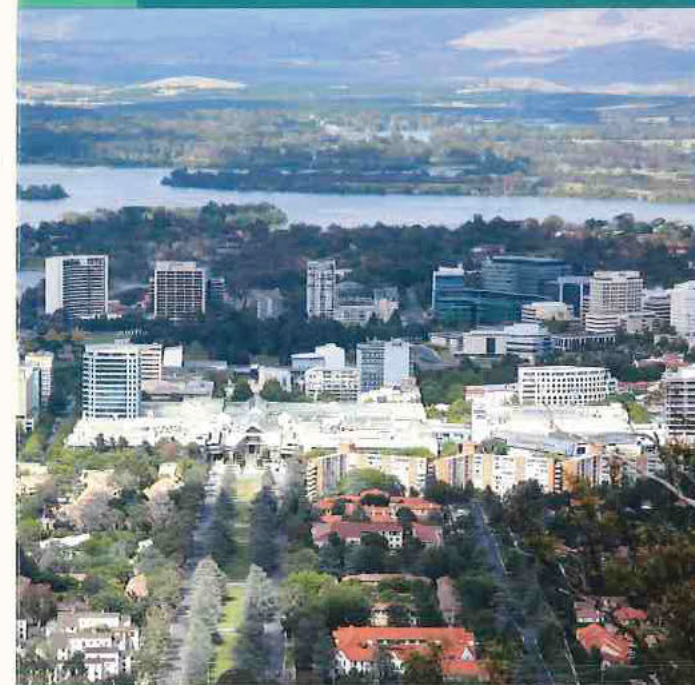
Revenues	\$/m	Expenses	\$/m
Payroll Tax	298.6	Health and Community Care	1,069.3
General Rates	197.6	Government Schooling (including Early Childhood and Preschool Education)	543.9
Land Tax	105.3	Territory and Municipal Services (excluding Tourism, Environment, Sustainability and Land Management)	346.2
Duties	320.8	Disability and Community Services	238.9
Gambling Taxes	51.8	Non Government Schooling	221.7
Fire and Emergency Services Levy	26.6	Housing	159.4
Utilities (Network Facilities) Tax	18.7	Environment, Sustainability and Land Management	145.1
Vehicle Registration	86.2	Vocational Education and Training	143.7
Ambulance Levy	13.8	Justice and Community Safety	141.9
Other Taxes	4.2	Policing	140.2
Change of Use Charge	14.2	Public Transport	111.8
Regulatory Fees	92.2	Emergency Services	96.9
Other Sale of Goods and Service Fees	338.0	Treasury	95.0
Commonwealth Government Grants	1,601.2	Planning	47.2
Contributed Assets	78.3	Chief Minister's Department	34.5
Interest Income	132.1	Legislative Assembly	13.8
Dividends and Tax Equivalents	186.4	Tourism	10.9
Fines	34.0	Business and Industry Development	9.9
Other Revenue	65.4	Executive	6.5
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Australian Capital Territory, June 2010.
Published for ACT Revenue Office.

LAND TAX IN THE ACT 2010-11



ACT GOVERNMENT

Land Tax in the ACT in 2010-11

WHAT IS LAND TAX?

Land tax is a general revenue measure that is used by the Government to provide a range of essential services to the ACT community.

WHO PAYS LAND TAX?

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GST

Land tax is exempt from GST under Division 81 of the Commonwealth's Goods and Services Tax Legislation.

LAND TAX MARGINAL RATES FOR 2010-11

The following land tax marginal rates apply in 2010-11:

Residential Properties

Part of average unimproved value of the parcel

\$0 - \$75,000	= 0.60%
\$75,001 - \$150,000	= 0.89%
\$150,001 - \$275,000	= 1.15%
\$275,001 and over	= 1.40%

Commercial Properties

Part of average unimproved value of the parcel

\$0 - \$150,000	= 0.89%
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PAYMENT OF LAND TAX

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OTHER ACT GOVERNMENT SERVICES

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REVENUES AND EXPENSES

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ACCESSIBILITY

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LAND TAX IN THE ACT 2011-12



Land Tax in the ACT in 2011-12

WHAT IS LAND TAX?

Land tax is a general revenue measure that is used by the Government to provide a range of essential services to the ACT community.

WHO PAYS LAND TAX?

Generally, land tax applies to all rateable commercial properties and any residential properties that are rented.

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GST

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LAND TAX MARGINAL RATES FOR 2011-12

The following land tax marginal rates apply in 2011-12:

Residential Properties

Part of average unimproved value of the parcel

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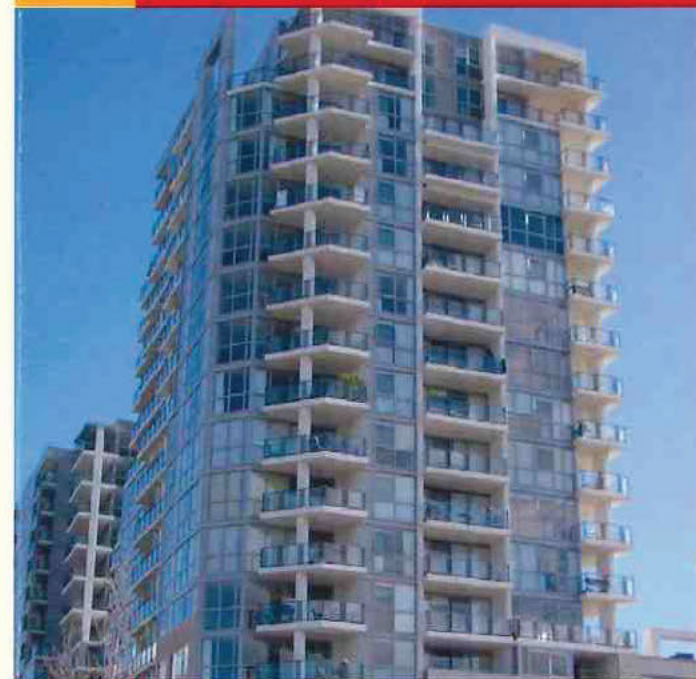
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LAND TAX IN THE ACT 2012-13



Land Tax in the ACT in 2012-13

WHAT IS LAND TAX?

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WHO PAYS LAND TAX?

Generally, land tax applies to all residential properties that are rented.

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LAND TAX CALCULATION

Land tax is assessed quarterly for all properties and for 2012-13 is based on the property AUV (average of the 2010, 2011 and 2012 unimproved land values).

The land tax calculation for standard properties is:

$$\frac{\text{AUV} \times \text{rate} \times \text{no. of days in the quarter}}{\text{no. days in the year}}$$

Land tax assessments for units are based on the entire Unit Title Plan AUV which is multiplied by the individual unit entitlement (UE). The land tax calculation for units is:

$$\frac{\text{AUV} \times \text{UE} \times \text{rate} \times \text{no. of days in the quarter}}{\text{no. days in the year}}$$

LAND TAX MARGINAL RATES FOR 2012-13

The following land tax marginal rates apply in 2012-13:

Residential Properties

\$1 - \$75,000	0.60%
\$75,001 - \$150,000	0.70%
\$150,001 - \$275,000	0.89%
\$275,001 and above	1.80%

PAYMENT OF LAND TAX

The calculation of the amount payable for land tax and the due date for payment are detailed on your quarterly Land Tax Assessment Notice. The same staggered billing arrangements that apply to rates also apply to land tax, with assessments having different issue dates depending on the suburb in which the property is located. Details of the payment methods and the various payment centres are listed on the back of your quarterly Land Tax Assessment Notice.

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date you will be liable for interest, charged and compounding on a monthly basis, on any amount that remains unpaid. Compounding interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

COMMERCIAL PROPERTIES

Commercial properties will not be subject to land tax from 1 July 2012.

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date you will be liable for interest, charged and compounding on a monthly basis, on any amount that remains unpaid. Compounding interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

REVIEW MECHANISMS

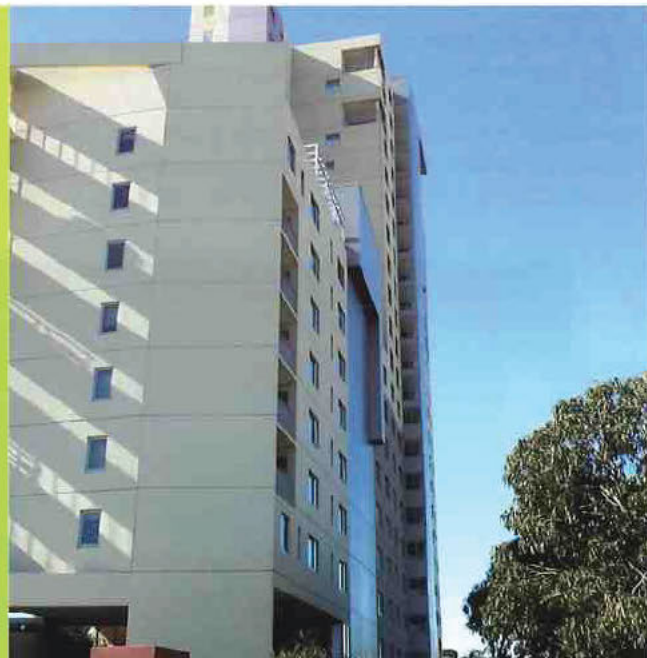
A property owner who is dissatisfied with an assessment of land tax may lodge, within 60 days from the date of notice, a written objection with the Commissioner for ACT Revenue. An objection fee of \$64 applies (fees are refundable if your objection is successful).

If you are dissatisfied with the unimproved land value of your property, **you can only object to your rates assessment**. Any adjustment to the unimproved land value will lead to amended assessments of any valuation-based charges.

Lodging an objection does not remove the liability to pay a land tax assessment by the due date. Interest will accrue on any overdue charges.

COMMERCIAL PROPERTIES

Commercial properties have not been subject to land tax from 1 July 2012.



ENQUIRIES

Further information about matters outlined in this pamphlet can be obtained from:

Telephone 6207 0049 6207 0116 6207 0122
Facsimile 6207 0036
Internet www.revenue.act.gov.au
Correspondence PO Box 252 CIVIC SQUARE ACT 2608
In Person ACT Revenue Office
Plaza Level, Canberra Nara Centre
Corner London Circuit and Constitution Ave
CANBERRA CITY

CUSTOMER FEEDBACK

The ACT Revenue Office welcomes your comments and suggestions for improvement to our services, and the opportunity to address any complaints or concerns you may have. Written feedback can be provided to the above postal address or online at:

http://www.revenue.act.gov.au/functions/feedback_form

OTHER GOVERNMENT SERVICES

For any other information on ACT Government services, please visit: <http://www.canberraconnect.com.au> or contact Canberra Connect on 13 22 81.

REVENUES AND EXPENSES

The revenue collected from land tax, together with all other revenues, is used to provide a range of community services. Due to the ACT's unique city-state character, there is no distinction between municipal and territorial finances with all revenues and expenditures accounted for in a single ACT Budget. For detailed information about revenues and expenditures, please refer to the 2013-14 ACT Budget Papers which are available for viewing at any ACT public library or on the Internet at: <http://www.act.gov.au>

ACCESSIBILITY

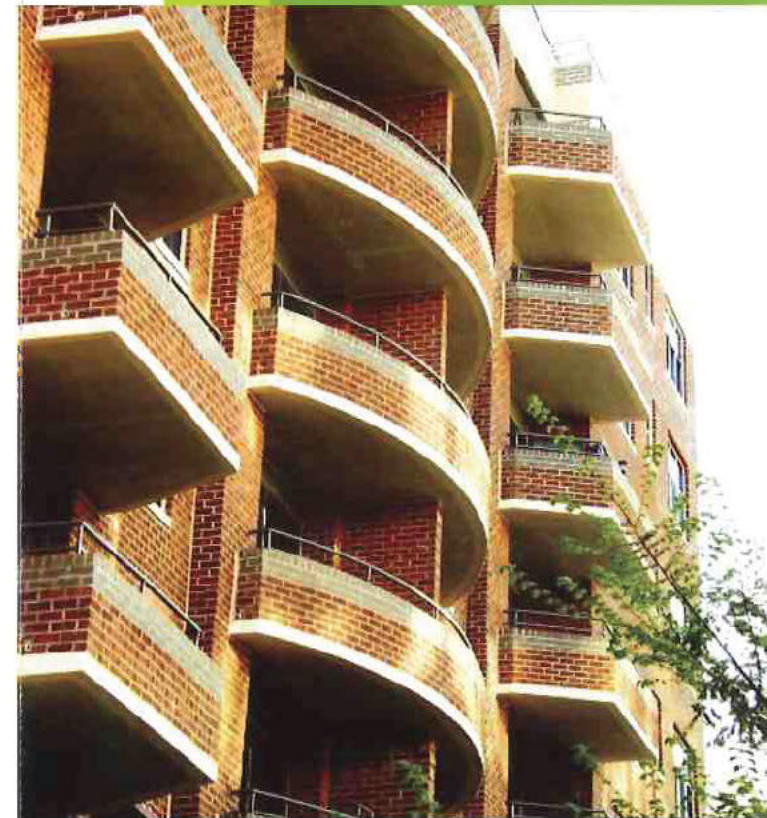
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2013-2014



LAND TAX IN THE ACT

Land tax calculation, exemptions, responsibilities



WHAT IS LAND TAX?

Land tax is a general revenue measure that is used by the Government to provide a range of essential services to the ACT community.

WHO PAYS LAND TAX?

Generally, land tax applies to all residential properties that are rented or owned by a trust or a corporation.

If you own a residential property that is rented, you are liable for land tax on that property. This also applies to boarding houses and multiple dwellings, including dual occupancies and granny flats that are rented. Rent can include cash, services or any other valuable consideration earned in respect of a property for which any form of tenancy arrangement exists.

Residential properties owned by a trust or a corporation are also liable for land tax, even if they are not rented.

EXEMPTIONS

Residential land used as a retirement village, nursing home, or owned by a religious institution is exempt from land tax. Other exemptions from land tax include land used for rural purposes, broad-acre subdivision, residential land owned by a trustee under a will of a deceased person and occupied by a life tenant, and residential land owned by a not-for-profit housing corporation.

Exemption from land tax on residential land owned by a building or land development corporation can apply for two years from the first quarter after the date of ownership if used to construct new residential premises that are to be sold when finished.

An exemption on compassionate grounds may be available for up to one year on a residential property that is rented where the Commissioner for ACT Revenue is satisfied that the owner (a

natural person) is temporarily absent because of a compelling compassionate reason. You must apply in writing to the Commissioner for consideration of your case.

RESPONSIBILITIES OF OWNERS AND AGENTS

You are required to advise the Commissioner for ACT Revenue within 30 days if a residential property you purchase, or have an interest in, is rented or becomes rented, or is owned by an individual as trustee. You are also required to advise the Commissioner of any future changes in circumstances that may render any such property liable for land tax within 30 days of the change occurring. Failure to provide the required information is a tax default and you may incur interest and penalties in addition to the primary tax. Agents are required to fulfil any undischarged land tax obligations in respect of a taxpayer's property. Any information regarding land tax liability must be notified in writing.

LAND TAX LIABILITY

Land tax liability is assessed quarterly for all properties and is based on the status of a property on 1 July, 1 October, 1 January and 1 April (liability dates). Land tax is assessed for a whole quarter and there is no daily pro-rata of land tax liability within a quarter.

Residential property that has been rented but is temporarily vacant on a liability date will continue to be liable unless **firstly**, the vacancy continues for the whole quarter **and secondly**, the owner notifies the Commissioner for ACT Revenue in writing that the property has not been rented in that quarter.

LAND TAX CALCULATION

Land tax is assessed quarterly for all properties and for 2013-14 is based on the property AUV (average of the 2011, 2012 and 2013 unimproved land values). The land tax calculation for standard properties is:

$$\frac{\text{AUV} \times \text{rate} \times \text{no. of days in the quarter}}{\text{no. days in the year}}$$

Land tax for a unit is assessed on the entire Unit Title Plan AUV which is multiplied by the individual unit entitlement (UE). The land tax calculation for units is:

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LAND TAX MARGINAL RATES FOR 2013-14

The following land tax marginal rates apply to residential properties in 2013-14:

\$1 - \$75,000	0.60%
\$75,001 - \$150,000	0.70%
\$150,001 - \$275,000	0.89%
\$275,001 and above	1.80%

WHAT IF YOU DON'T PAY?

If payment of land tax is not received by the due date you will be liable for interest, charged and compounding on a monthly basis, on any amount that remains unpaid. Compounding interest charges, which may be subject to change during the year, are calculated and imposed on unpaid amounts on the 16th day of each month.

REVIEW MECHANISMS

A property owner who is dissatisfied with an assessment of land tax may lodge, within 60 days from the date of notice, a written objection with the Commissioner for ACT Revenue. An objection fee of \$67 applies (fees are refundable if your objection is successful).

If you are dissatisfied with the unimproved land value of your property, **you can only object to your rates assessment**. Any adjustment to the unimproved land value will lead to amended assessments of any valuation-based charges.

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2014–15



LAND TAX IN THE ACT

Land tax calculation, exemptions, responsibilities



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LAND TAX CALCULATION

Land tax is assessed quarterly for all properties and for 2014–15 is based on a fixed charge (FC) of \$900 and marginal rates that are applied to the property AUV (average of the 2012, 2013 and 2014 unimproved land values). The land tax calculation for standard properties is:

$$\frac{(FC + (AUV \times \text{rate})) \times \text{no. of days in the quarter}}{\text{no. days in the year}}$$

The AUV for a unit is assessed on the entire Unit Title Plan AUV which is multiplied by the individual unit entitlement (UE). The land tax calculation for units is:

$$\frac{(FC + (AUV \times UE \times \text{rate})) \times \text{no. of days in the quarter}}{\text{no. days in the year}}$$

PAYMENT OF LAND TAX

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LAND TAX FOR 2014–15

Fixed Charge	\$900
Marginal rates that apply to property AUV:	
\$1 - \$75,000	0.41%
\$75,001 - \$150,000	0.48%
\$150,001 - \$275,000	0.61%
\$275,001 and above	1.23%