

Taxation Administration (Land Tax) Determination 2012 (No 1)

Disallowable instrument DI2012—102

made under the

Taxation Administration Act 1999, s 139 Determination of amounts payable under tax laws

1 Name of Instrument

This instrument is the *Taxation Administration (Land Tax) Determination 2012 (No 1)*.

2 Commencement

This instrument commences on 1 July 2012.

3 Determination

I determine that, for the purposes of section 9 (4) of the *Land Tax Act 2004* the determined rate will be:

Part of average unimproved value of the parcel	Determined rate for residential land
\$1 – \$75,000	0.60%
\$75,001 – \$150,000	0.70%
\$150,001 – \$275,000	0.89%
\$275,001 and over	1.80%

Part of average unimproved value of the parcel	Determined rate for commercial land
\$1 – \$150,000	0.00%
\$150,001 – \$275,000	0.00%
\$275,001 and over	0.00%

5 Revocation

DI2005-60 is revoked.

Andrew Barr MLA
Treasurer

29 May 2012