

Australian Capital Territory

# **Taxation Administration (Amounts payable - Utilities (Network Facilities Tax)) Determination 2006 (No 1)**

**Disallowable instrument DI2006–271**

made under the

***Taxation Administration Act 1999, s139 (Determination of amounts payable under tax laws)***

## **EXPLANATORY STATEMENT**

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### **PURPOSE**

The *Taxation Administration Act 1999* (Taxation Administration Act) deals with the administration of various tax laws relating to the imposition and collection of certain taxes, duties and levies.

The *Utilities (Network Facilities Tax) Act 2006*, which establishes a new tax at a determined rate on the owners of utility network facilities on land within the ACT, also amended section 4 of the Taxation Administration Act to include the *Utilities (Network Facilities Tax) Act 2006* as a tax Act.

Section 139 of the Taxation Administration Act empowers the Minister to determine amounts for taxes, duties and levies.

This determination sets the amount of tax payable for the Utilities (Network Facilities) tax at \$355 per kilometre of network route length.

The Utilities Network Facilities tax is a revenue initiative announced by the Government in the 2006-07 Budget and is payable by the owners of utility network facilities on land within the ACT.

### **REGULATORY IMPACT STATEMENT**

A Regulatory Impact Statement has been prepared and is attached.

**Authorised by the Treasurer  
Jon Stanhope MLA**