

Australian Capital Territory

Taxation Administration (Land Tax) Determination 2005 (No 1)

Disallowable instrument DI2005—60

made under the

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

I revoke, from 1 July 2005, Disallowable Instrument No 61 of 2004 notified on the ACT Legislation Register dated 4 May 2004.

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

Part of average unimproved value of the parcel	Determined rate for commercial land
\$0 – \$150,000	0.89%
\$150,001 – \$275,000	1.25%
\$275,001 and over	1.59%

This instrument is to take effect on and from 1 July 2005.

Ted Quinlan MLA
Treasurer
28.4.2005