

# Taxation Administration (Rates) Determination 2014 (No 1)

## Disallowable instrument DI2014-185

made under the

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

### 1 Name of instrument

This instrument is the *Taxation Administration (Rates) Determination 2014 (No 1)*.

### 2 Commencement

This instrument commences on 1 July 2014.

### 3 Determination

I determine that, for the purposes of the *Rates Act 2004*:

- a) FC or fixed charge for section 14 (3) is:
  - i) \$675 for residential land;
  - ii) \$1,915 for commercial land; and
  - iii) \$145 for rural land;
- b) P or percentage rate for section 14 (3) is per Table 1.

**Table 1**

<b>Residential land</b> Part of average unimproved value of the parcel:	Percentage rate (Per cent)
\$1-\$150,000	0.2547%
\$150,001-\$300,000	0.3571%
\$300,001-\$450,000	0.4287%
\$450,001 and over	0.4873%
<b>Commercial land</b> Part of average unimproved value of the parcel:	
\$1-\$150,000	2.4134%
\$150,001-\$275,000	2.7957%
\$275,001 and over	4.0245%
<b>Rural land</b>	
	0.1468%

- c) FCC or fixed charge for a parcel of commercial land for section 34 (4) is \$1,915;
- d) FCR or fixed charge for a parcel of residential land for section 34 (4) is \$675;
- e) PC or percentage rate for a parcel of commercial land for section 34 (4) is per Table 1; and
- f) PR or percentage rate for a parcel of residential land for section 34 (4) is per Table 1.

#### **4 Revocation**

DI2013-175 is revoked.

#### **5 Transitional Provisions**

DI2013-175 continues to apply between 1 July 2013 and 30 June 2014 inclusive.

Katy Gallagher MLA  
Acting Treasurer  
25 June 2014