

Australian Capital Territory

Taxation Administration (Land Tax) Determination 2014 (No 2)

Disallowable instrument DI2014-279

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 2014 (No 2)*.

2 Commencement

This instrument is taken to have commenced on 1 October 2014.

3 Determination

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

- a) FC or fixed charge is \$900;
- b) P or percentage rate is per Table 1;

TABLE 1

AUV	P (percentage rate)
\$1 - \$75,000	0.41%
\$75,001 - \$150,000	0.48%
\$150,001 - \$275,000	0.61%
\$275,001 and over	1.23%

4 Revocation

DI2014-181 is revoked.

5 Transitional Provisions

DI2014-181 continues to apply for the period 1 July 2014 to 30 September 2014, inclusive.

Andrew Barr MLA
Treasurer
17 October 2014