

Taxation Administration (Rates) Determination 2015 (No 1)

Disallowable instrument DI2015-162

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 2015 (No 1)*.

2 Commencement

This instrument commences on 1 July 2015.

3 Determination

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

- a) FC or fixed charge for section 14 (3) is:
 - i) \$730 for residential land;
 - ii) \$2,130 for commercial land; and
 - iii) \$150 for rural land;
- b) P or percentage rate for section 14 (3) is per Table 1.

Table 1

Residential land Part of average unimproved value of the parcel:	Percentage rate (Per cent)
\$1-\$150,000	0.2746%
\$150,001-\$300,000	0.3857%
\$300,001-\$450,000	0.4629%
\$450,001 and over	0.5339%
Commercial land Part of average unimproved value of the parcel:	
\$1-\$150,000	2.6274%
\$150,001-\$275,000	3.0467%
\$275,001 and over	4.4339%
Rural land	
	0.1468%

- c) FCC or fixed charge for a parcel of commercial land for section 34 (4) is \$2,130;
- d) FCR or fixed charge for a parcel of residential land for section 34 (4) is \$730;
- 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

DI2014-185 is revoked.

5 Transitional Provisions

DI2014-185 continues to apply between 1 July 2014 and 30 June 2015 inclusive.

Andrew Barr MLA
Treasurer
12 June 2015