

# Taxation Administration (Rates) Determination 2016 (No 1)

## Disallowable instrument DI2016-110

made under the

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

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### 1 Name of instrument

This instrument is the *Taxation Administration (Rates) Determination 2016 (No 1)*.

### 2 Commencement

This instrument commences on 1 July 2016.

### 3 Determination

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

- a) FC or fixed charge for section 14 (3) is:
  - i) \$765 for residential land;
  - ii) \$2,235 for commercial land; and
  - iii) \$150 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	0.2746%
\$150,001-\$300,000	0.3900%
\$300,001-\$450,000	0.4800%
\$450,001-\$600,000	0.5400%
\$600,001 and over	0.5750%
<b>Commercial land</b> Part of average unimproved value of the parcel:	
\$1-\$150,000	2.8000%
\$150,001-\$275,000	3.3000%
\$275,001-\$600,000	4.6600%
\$600,001 and over	4.7700%

<b>Rural land</b>	0.1468%
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- c) FCC or fixed charge for a parcel of commercial land for section 34 (4) is \$2,235;
- d) FCR or fixed charge for a parcel of residential land for section 34 (4) is \$765;
- 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**

DI2015-162 is revoked.

#### **5 Transitional Provisions**

DI2015-162 continues to apply between 1 July 2015 and 30 June 2016 inclusive.

Andrew Barr MLA  
Treasurer  
21 June 2016