

Australian Capital Territory

Taxation Administration (Amounts Payable—Rates) Determination 2019 (No 1)

Disallowable instrument DI2019–142

made under the

Rates Act 2004, s 46 (2) (f) (Determination for deferral of rates on application)

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

Part 1 Preliminary

1 Name of instrument

This instrument is the *Taxation Administration (Amounts Payable—Rates) Determination 2019 (No 1)*.

2 Commencement

This instrument commences on 1 July 2019.

3 Definitions

In this instrument:

Act means the *Rates Act 2004*.

commercial land, includes commercial units.

Part 2 Rates—Act, ss 14 (3) and 34 (4)

4 Working out base value with fractions for instrument

In working out the base value, any fraction of a dollar in the amount worked out must be disregarded.

Note Section 74 (2) of the Act provides that if an amount worked out under the Act is a part of an AUV, any fraction of a dollar in the amount worked out must be disregarded. This section applies the same rule to an AUVRU or AUVU.

5 Determination—rates

- (1) For the purposes of section 14 (3) of the Act, I determine that—
- (a) FC (or fixed charge) is—
- (i) for residential land—\$875 per year; and
 - (ii) for residential units—\$875 per year; and
 - (iii) for commercial land—\$2 622 per year; and
 - (iv) for rural land—\$167 per year; and
- (b) P (or percentage rate) is—
- (i) for residential land—the amount per year listed in column 2 of table 1 opposite the base value listed in column 1; and
 - (ii) for residential units—the amount per year listed in column 2 of table 2 opposite the base value listed in column 1; and
 - (ii) for commercial land—the amount per year listed in column 2 of table 3 opposite the base value listed in column 1; and
 - (iii) for rural land— 0.1544% of the base value per year.

Table 1 Percentage rates—residential land

column 1 base value	column 2 P or percentage rate per year
less than or equal to \$150 000	0.3197% of the base value
more than \$150 000 but not more than \$300 000	\$479.55 plus 0.4155% of the part of the base value that is more than \$150 000
more than \$300 000 but not more than \$450 000	\$1 102.80 plus 0.5197% of the part of the base value that is more than \$300 000
more than \$450 000 but not more than \$600 000	\$1 882.35 plus 0.5670% of the part of the base value that is more than \$450 000
more than \$600 000 but not more than \$750 000	\$2 732.85 plus 0.5767% of the part of the base value that is more than \$600 000
more than \$750 000	\$3 597.90 plus 0.5817% of the part of the base value that is more than \$750 000

Table 2 Percentage rates—residential units

column 1 base value	column 2 P or percentage rate per year
less than or equal to \$600 000	0.4757% of the base value
more than \$600 000 but not more than \$2 000 000	\$2 854.20 plus 0.5885% of the part of the base value that is more than \$600 000
more than \$2 000 000 but not more than \$3 650 000	\$11 093.20 plus 0.6927% of the part of the base value that is more than \$2 000 000
more than \$3 650 000 but not more than \$4 850 000	\$22 522.75 plus 0.7400% of the part of the base value that is more than \$3 650 000
more than \$4 850 000	\$31 402.75 plus 0.7810% of the part of the base value that is more than \$4 850 000

Table 3 Percentage rates—commercial land

column 1 base value	column 2 P or percentage rate per year
less than or equal to \$150 000	3.2341% of the base value
more than \$150 000 but not more than \$275 000	\$4 851.15 plus 3.7702% of the part of the base value that is more than \$150 000
more than \$275 000 but not more than \$600 000	\$9 563.90 plus 5.2615% of the part of the base value that is more than \$275 000
more than \$600 000	\$26 663.78 plus 5.3216% of the part of the base value that is more than \$600 000

- (2) For the purposes of section 34 (4) of the Act, I determine that—
- (a) FCR (or fixed charge for a parcel as residential land) is \$875 per year; and
 - (b) FCC (or fixed charge for a parcel as commercial land) is \$2 622 per year; and
 - (c) PR (or percentage rate for a parcel of residential land) is the amount determined under subsection (1) (b) (i); and
 - (d) PC (or percentage rate for a parcel of commercial land) is the amount determined under subsection (1) (b) (ii).

- (3) In this section:

AUV—see the Act, section 29 (5).

AUVRU—see the Act, section 29 (5).

AUVU—see the Act, section 29 (5).

base value, of a parcel of land, means—

- (a) the AUV of the parcel; or
- (b) for a residential unit—the AUVRU worked out for the unit; or
- (c) for a unit other than a residential unit—the AUVU worked out for the unit.

Note Section 28 (2) of the Act provides that when applying the Act to a unit subdivision, a reference to a parcel of land in relation to the assessment or payment of rates is a reference to a unit.

commercial land—see the Act, dictionary.

parcel—see the Act, dictionary.

residential land—see the Act, dictionary.

residential unit—see the Act, section 29 (5).

rural land—see the Act, dictionary.

unit—see the Act, dictionary.

unit subdivision—see the Act, dictionary.

Part 3 Deferral and rebates—Act, ss 46 and 64

6 Determination—deferral of rates

For the purposes of section 46 (2) (f) of the Act, I determine that—

- (a) there is no income threshold amount; and
- (b) the determined value is \$1; and
- (c) the determined percentage is 75%.

7 Determination—rebate cap

For the purposes of section 64 (6) of the Act, I determine that the rebate cap is \$700.

Part 4 Fire and emergency services levy—Act, sch 1, ss 1.1 and 3.1

8 Determination—fire and emergency services levy

- (1) For the purposes of schedule 1, sections 1.1 (3) and 3.1 (4) of the Act, I determine that—
 - (a) FC (or fixed charge) is \$344; and
 - (b) P (or percentage rate) is the amount per year listed in column 2 of table 3 opposite the AUV listed in column 1.

Table 3 Fire and emergency services levy—commercial land

column 1 AUV	column 2 P or percentage rate per year
less than or equal to \$300 000	0.6815% of the AUV
more than \$300 000 but not more than \$2 000 000	\$2 044.50 plus 0.8029% of the part of the AUV that is more than \$300 000
more than \$2 000 000	\$15 693.80 plus 0.8342% of the part of the AUV that is more than \$2 000 000

- (3) In this section:

AUV—see the Act, schedule 1, section 1.1 (3).

Part 5 City centre marketing and improvements levy—Act, sch 1, ss 1.2 and 3.1A

9 Determination—city centre marketing and improvements levy

- (1) For the purposes of schedule 1, section 1.2 (4) and 3.1A (4) of the Act, I determine that P or percentage rate is—

- (a) for Area A, or the Retail Core—0.2992%; and
 - (b) for Area B, or the Non-Retail Core—0.2161%.
- (2) In this section:

Area A, or the Retail Core means the collection area of that name determined under the Act, schedule 1, section 1.2 (2).

Area B, or the Non-Retail Core means the collection area of that name determined under the Act, schedule 1, section 1.2 (2).

Part 6 Safer families levy—Act, sch 1, s 1.3

10 Determination—safer families levy

For the purposes of schedule 1, section 1.3 (2) of the Act, I determine that the safer families levy is \$30.

Part 7 Fire and emergency services rebate—Act, sch 1, s 3.2

11 Determination—fire and emergency services rebate

For the purposes of schedule 1, section 3.2 (5) of the Act, I determine that the fire and emergency services rebate is \$98.

Part 8 Miscellaneous

12 Revocation

This instrument revokes the *Taxation Administration (Amounts Payable—Rates) Determination 2018 (No 1)* DI2018-172.

13 Transitional

DI2018-172 continues to apply for the period 1 July 2018 to 30 June 2019, inclusive.

Andrew Barr MLA
Treasurer

25 June 2019