

# Taxation Administration (Amounts Payable—Rates) Determination 2024

## Disallowable instrument DI2024–172

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)

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## Part 1 Preliminary

### 1 Name of instrument

This instrument is the *Taxation Administration (Amounts Payable—Rates) Determination 2024*.

### 2 Commencement

This instrument commences on 1 July 2024.

### 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—\$893 per year; and
  - (ii) for residential units—\$949 per year; and
  - (iii) for commercial land with a base value of \$2 million or less—\$3 087 per year; and
  - (iv) for commercial land with a base value of more than \$2 million—\$3 234 per year; and
  - (v) for rural land—\$193 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
  - (iii) for commercial land with a base value of \$2 million or less—the amount per year listed in column 2 of Table 3 opposite the base value listed in column 1; and
  - (iv) for commercial land with a base value of more than \$2 million—the amount per year listed in column 2 of Table 4 opposite the base value listed in column 1; and
  - (v) for rural land—0.0611% of the base value per year.

**Table 1 Percentage rates—residential land**

<b>column 1 base value</b>	<b>column 2 P or percentage rate per year</b>
less than or equal to \$150 000	0.2833% of the base value
more than \$150 000 but not more than \$300 000	\$424.95 plus 0.3664% of the part of the base value that is more than \$150 000
more than \$300 000 but not more than \$450 000	\$974.55 plus 0.4530% of the part of the base value that is more than \$300 000
more than \$450 000 but not more than \$600 000	\$1 654.05 plus 0.4931% of the part of the base value that is more than \$450 000
more than \$600 000 but not more than \$750 000	\$2 393.70 plus 0.5014% of the part of the base value that is more than \$600 000
more than \$750 000	\$3 145.80 plus 0.5056% of the part of the base value that is more than \$750 000

**Table 2 Percentage rates—residential units**

<b>column 1 base value</b>	<b>column 2 P or percentage rate per year</b>
less than or equal to \$600 000	0.5516% of the base value
more than \$600 000 but not more than \$2 000 000	\$3 309.60 plus 0.6711% 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	\$12 705.00 plus 0.7816% 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	\$25 601.40 plus 0.8318% of the part of the base value that is more than \$3 650 000
more than \$4 850 000	\$35 583.00 plus 0.8752% of the part of the base value that is more than \$4 850 000

**Table 3 Percentage rates—commercial land with a base value of \$2 million or less**

<b>column 1 base value</b>	<b>column 2 P or percentage rate per year</b>
less than or equal to \$150 000	3.3433% of the base value
more than \$150 000 but not more than \$275 000	\$5 014.95 plus 3.9146% of the part of the base value that is more than \$150 000
more than \$275 000 but not more than \$600 000	\$9 908.20 plus 5.5036% of the part of the base value that is more than \$275 000
more than \$600 000	\$27 794.90 plus 5.5677% of the part of the base value that is more than \$600 000

**Table 4 Percentage rates—commercial land with a base value of more than \$2 million**

<b>column 1 base value</b>	<b>column 2 P or percentage rate per year</b>
less than or equal to \$150 000	3.6190% of the base value
more than \$150 000 but not more than \$275 000	\$5 428.50 plus 4.1808% of the part of the base value that is more than \$150 000
more than \$275 000 but not more than \$600 000	\$10 654.50 plus 5.7437% of the part of the base value that is more than \$275 000
more than \$600 000	\$29 321.52 plus 5.8066% 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 \$893 per year; and
  - (b) FCC (or fixed charge for a parcel as commercial land with a base value of \$2 million or less) is \$3 087 per year; and
  - (c) FCC (or fixed charge for a parcel as commercial land with a base value of more than \$2 million) is \$3 234 per year; and
  - (d) PR (or percentage rate for a parcel of residential land) is the amount determined under subsection (1) (b) (i); and

- (e) PC (or percentage rate for a parcel of commercial land) is:
  - (i) for commercial land with a base value of \$2 million or less—the amount determined under subsection (1) (b) (iii); and
  - (ii) for commercial land with a base value of more than \$2 million—the amount determined under subsection (1) (b) (iv).
- (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—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 \$750.

## Part 4 Police, fire and emergency services levy— Act, sch 1, ss 1.1 and 3.1

### 8 Determination—police, 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 \$396; and
  - (b) P (or percentage rate) is the amount per year listed in column 2 of Table 5 opposite the AUV listed in column 1.

**Table 5 Police, 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	0.7110% of the AUV
more than \$300 000 but not more than \$2 000 000	\$2 133.00 plus 0.8376% of the part of the AUV that is more than \$300 000
more than \$2 000 000	\$16 372.20 plus 0.8704% of the part of the AUV that is more than \$2 000 000

- (2) 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 *Rates Act 2004*,  
I determine that the safer families levy is \$50.

## **Part 7      Police, fire and emergency services rebate— Act, sch 1, s 3.2**

### **11      Determination—police, fire and emergency services rebate**

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

## **Part 8      Miscellaneous**

### **12      Revocation**

This instrument revokes the *Taxation Administration (Amounts Payable—  
Rates) Determination 2023*, DI2023-160.

Andrew Barr MLA  
Treasurer

21 June 2024