

Australian Capital Territory

Rates (Age 65 or Over—Rates Deferral) Determination 2026

Disallowable instrument DI2026–144

made under the

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

Part 1 Preliminary

1 Name of instrument

This instrument is the *Rates (Age 65 or Over—Rates Deferral) Determination 2026*.

2 Commencement

This instrument commences on 1 July 2026.

3 Definitions

In this instrument:

Act means the *Rates Act 2004*.

4 Determination—deferral of rates

For the purposes of section 46 (2) (f) of the Act, I determine that the determined percentage is 75%.

12 Revocation

This instrument revokes section 6 of *Taxation Administration (Amounts Payable—Rates) Determination 2024* (DI2024-172).

Chris Steel MLA
Treasurer

24 June 2026