

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)

EXPLANATORY STATEMENT

Background

Under section 46 (2) (f) of the *Rates Act 2004* (the Act), the Minister may determine by disallowable instrument the minimum percentage of equity in the parcel owned by eligible non-pensioners.

The determined percentage was previously determined under the *Taxation Administration (Amounts Payable—Rates) Determination 2024*, DI2024-172.

The *Rates (Age 65 or Over—Rates Deferral) Determination 2026* (the Deferral Determination) determines the determined percentage on 1 July 2026 and onwards.

Commencement

The Deferral Determination commences on 1 July 2026.

Determination of deferral amounts for rates

Under part 7 of the Act, pensioners and other eligible households can defer payment of general rates. This rates deferral scheme supports ageing in place by providing a choice to households with high value properties, but relatively modest incomes, to defer their rates as a charge against the property.

Owners of a parcel of land who are not pensioners are only eligible to have rates deferred if the following conditions are met:

- they are 65 years or older; and
- their equity in the parcel is not less than a percentage determined by the Minister.

Section 4 of the Deferral Determination determines that the determined percentage is unchanged with a minimum owner's equity of 75 per cent.

Revocation

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