

Taxation Administration (Rates) Determination 2013 (No 1)

Disallowable instrument DI2013-175

made under the

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

1 Name of instrument

This instrument is the *Taxation Administration (Rates) Determination 2013 (No 1)*.

2 Commencement

This instrument commences on 1 July 2013.

3 Determination

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

- a) FC or fixed charge for section 14 (3) is:
 - i) \$626 for residential land;
 - ii) \$1,749 for commercial land; and
 - iii) \$139 for rural land;
- b) P or percentage rate for section 14 (3) is per Table 1.

Table 1

Residential land Part of average unimproved value of the parcel:	Percentage rate (Per cent)
\$1-\$150,000	0.2306%
\$150,001-\$300,000	0.3241%
\$300,001-\$450,000	0.3876%
\$450,001 and over	0.4312%
Commercial land Part of average unimproved value of the parcel:	
\$1-\$150,000	2.2069%
\$150,001-\$275,000	2.6429%
\$275,001 and over	3.5369%
Rural land	0.1524%

- c) FCC or fixed charge for a parcel of commercial land for section 34 (4) is \$1,749;
- d) FCR or fixed charge for a parcel of residential land for section 34 (4) is \$626;
- 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

DI2012-96 is revoked.

5 Transitional Provisions

DI2012-96 continues to apply between 1 July 2012 and 30 June 2013 inclusive.

Andrew Barr MLA
Treasurer

28 June 2013