Australian Capital Territory

Taxation Administration (Amounts Payable—Rates) Determination 2020

**Disallowable instrument DI2020–176**

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 2020*.

**2 Commencement**

This instrument commences on 1 July 2020.

**3 Definitions**

In this instrument:

***Act*** means the *Rates Act 2004*.

***commercial land***, includes commercial units.

***residential rates*** ***rebate amount*** means an amount of $150.

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—$923 per year less the residential rates rebate amount; and

(ii) for residential units—$958 per year less the residential rates rebate amount; and

(iii) for commercial land with a base value of $2 million or less—$2 622 per year; and

(iv) for commercial land with a base value of more than $2 million—$2 791 per year; and

(v) for rural land—$170 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— 0.1517% 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 | 0.3338% of the base value |
| more than $150 000 but not more than $300 000 | $500.68 plus 0.4296% of the part of the base value that is more than $150 000 |
| more than $300 000 but not more than $450 000 | $1 145.07 plus 0.5338% of the part of the base value that is more than $300 000 |
| more than $450 000 but not more than $600 000 | $1 945.75 plus 0.5811% of the part of the base value that is more than $450 000 |
| more than $600 000 but not more than  $750 000 | $2 817.38 plus 0.5908% of the part of the base value that is more than $600 000 |
| more than $750 000 | $3 703.56 plus 0.5958% 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 | 0.5202% of the base value |
| more than $600 000 but not more than  $2 000 000 | $3 121.12 plus 0.6330% 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 | $11 982.94 plus 0.7372% 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 | $24 146.53 plus 0.7845% of the part of the base value that is more than $3 650 000 |
| more than $4 850 000 | $33 560.37 plus 0.8255% 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

| column 1  base value | column 2  P or percentage rate per year |
| --- | --- |
| less than or equal to $150 000 | 3.1376% of the base value |
| more than $150 000 but not more than $275 000 | $4 706.39 plus 3.6737% of the part of the base value that is more than $150 000 |
| more than $275 000 but not more than $600 000 | $9 298.51 plus 5.1650% of the part of the base value that is more than $275 000 |
| more than $600 000 | $26 084.73 plus 5.2251% 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

| column 1  base value | column 2  P or percentage rate per year |
| --- | --- |
| less than or equal to $150 000 | 3.4533% of the base value |
| more than $150 000 but not more than $275 000 | $5 180.01 plus 3.9894% of the part of the base value that is more than $150 000 |
| more than $275 000 but not more than $600 000 | $10 166.80 plus 5.4807% of the part of the base value that is more than $275 000 |
| more than $600 000 | $27 979.20 plus 5.5408% 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 $923 per year less the residential rates rebate amount; and

(b) FCC (or fixed charge for a parcel as commercial land with a base value of $2 million or less) is $2 622 per year; and

(c) FCC (or fixed charge for a parcel as commercial land with a base value of more than $2 million) is $2 791 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 $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 5 opposite the AUV listed in column 1.

Table 5 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—0.1496%; and

(b) for Area B, or the Non-Retail Core—0.1080%.

(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 2019 (No 2)*, DI2019-272.

**13 Transitional**

DI2019-272 continues to apply for the period 15 December 2019 to 30 June 2020, inclusive.

Andrew Barr MLA

Treasurer

25 June 2020