Australian Capital Territory

Taxation Administration (Amounts Payable—Rates) Determination 2022

**Disallowable instrument DI2022–162**

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 2022*.

**2 Commencement**

This instrument commences on 1 July 2022.

**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—$830 per year; and

(ii) for residential units—$882 per year; and

(iii) for commercial land with a base value of $2 million or less—$2 822 per year; and

(iv) for commercial land with a base value of more than $2 million—$3 004 per year; and

(v) for rural land—$179 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—0.1508% of the base value per year.

Table 1 Percentage rates—residential land

| column 1base value | column 2P or percentage rate per year |
| --- | --- |
| less than or equal to $150 000 | 0.3236% of the base value |
| more than $150 000 but not more than $300 000 | $485.40 plus 0.4164% of the part of the base value that is more than $150 000  |
| more than $300 000 but not more than $450 000 | $1 110.00 plus 0.5174% of the part of the base value that is more than $300 000 |
| more than $450 000 but not more than $600 000 | $1 886.10 plus 0.5632% of the part of the base value that is more than $450 000 |
| more than $600 000 but not more than $750 000 | $2 730.90 plus 0.5727% of the part of the base value that is more than $600 000 |
| more than $750 000 | $3 589.95 plus 0.5775% of the part of the base value that is more than $750 000 |

Table 2 Percentage rates—residential units

| column 1base value | column 2P or percentage rate per year |
| --- | --- |
| less than or equal to $600 000 | 0.5762% of the base value |
| more than $600 000 but not more than $2 000 000 | $3 457.20 plus 0.7012% 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 | $13 274.00 plus 0.8166% 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 | $26 747.90 plus 0.8690% of the part of the base value that is more than $3 650 000 |
| more than $4 850 000 | $37 175.90 plus 0.9144% 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 1base value | column 2P or percentage rate per year |
| --- | --- |
| less than or equal to $150 000 | 3.2073% of the base value |
| more than $150 000 but not more than $275 000 | $4 810.95 plus 3.7553% of the part of the base value that is more than $150 000 |
| more than $275 000 but not more than $600 000 | $9 505.07 plus 5.2797% of the part of the base value that is more than $275 000 |
| more than $600 000 | $26 664.09 plus 5.3411% 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 1base value | column 2P or percentage rate per year |
| --- | --- |
| less than or equal to $150 000 | 3.5300% of the base value |
| more than $150 000 but not more than $275 000 | $5 295.00 plus 4.0780% of the part of the base value that is more than $150 000 |
| more than $275 000 but not more than $600 000 | $10 392.50 plus 5.6024% of the part of the base value that is more than $275 000 |
| more than $600 000 | $28 600.30 plus 5.6638% 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 $830 per year; and

(b) FCC (or fixed charge for a parcel as commercial land with a base value of $2 million or less) is $2 822 per year; and

(c) FCC (or fixed charge for a parcel as commercial land with a base value of more than $2 million) is $3 004 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 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 $361.38; 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 1AUV | column 2P or percentage rate per year |
| --- | --- |
| less than or equal to $300 000 | 0.6809% of the AUV |
| more than $300 000 but not more than $2 000 000 | $2 042.70 plus 0.8022% of the part of the AUV that is more than $300 000 |
| more than $2 000 000 | $15 680.10 plus 0.8336% 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 $40.

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:

1. *Taxation Administration (Amounts Payable—Rates) Determination 2021*, DI2021-167; and
2. *Taxation Administration (Amounts Payable—Safer Families Levy) Determination 2021*, DI2021-176.

**13 Transitional**

DI2021-167 and DI2021-176 continue to apply for the period 1 July 2021 to 30 June 2022, inclusive.

Andrew Barr MLA

Treasurer

28 June 2022