

Taxation Administration (Amounts Payable—Rates) Determination 2023

Disallowable instrument DI2023–160

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 2023*.

2 Commencement

This instrument commences on 1 July 2023.

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—\$861 per year; and
 - (ii) for residential units—\$915 per year; and
 - (iii) for commercial land with a base value of \$2 million or less—\$2 928 per year; and
 - (iv) for commercial land with a base value of more than \$2 million—\$3 117 per year; and
 - (v) for rural land—\$186 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—0.0835% 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	0.3004% of the base value
more than \$150 000 but not more than \$300 000	\$450.60 plus 0.3866% of the part of the base value that is more than \$150 000
more than \$300 000 but not more than \$450 000	\$1 030.50 plus 0.4804% of the part of the base value that is more than \$300 000
more than \$450 000 but not more than \$600 000	\$1 751.10 plus 0.5229% of the part of the base value that is more than \$450 000
more than \$600 000 but not more than \$750 000	\$2 535.45 plus 0.5317% of the part of the base value that is more than \$600 000
more than \$750 000	\$3 333.00 plus 0.5362% 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	0.5624% of the base value
more than \$600 000 but not more than \$2 000 000	\$3 374.40 plus 0.6843% 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	\$12 954.60 plus 0.7970% 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	\$26 105.10 plus 0.8481% of the part of the base value that is more than \$3 650 000
more than \$4 850 000	\$36 282.30 plus 0.8924% 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	3.2457% of the base value
more than \$150 000 but not more than \$275 000	\$4 868.55 plus 3.8003% of the part of the base value that is more than \$150 000
more than \$275 000 but not more than \$600 000	\$9 618.92 plus 5.3429% of the part of the base value that is more than \$275 000
more than \$600 000	\$26 983.35 plus 5.4051% 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	3.5723% of the base value
more than \$150 000 but not more than \$275 000	\$5 358.45 plus 4.1268% of the part of the base value that is more than \$150 000
more than \$275 000 but not more than \$600 000	\$10 516.95 plus 5.6695% of the part of the base value that is more than \$275 000
more than \$600 000	\$28 942.82 plus 5.7316% 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 \$861 per year; and
 - (b) FCC (or fixed charge for a parcel as commercial land with a base value of \$2 million or less) is \$2 928 per year; and
 - (c) FCC (or fixed charge for a parcel as commercial land with a base value of more than \$2 million) is \$3 117 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 \$375; 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	0.6897% of the AUV
more than \$300 000 but not more than \$2 000 000	\$2 069.10 plus 0.8125% of the part of the AUV that is more than \$300 000
more than \$2 000 000	\$15 881.60 plus 0.8443% 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 \$45.

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 2022*, DI2022-162.

13 Transitional

DI2022-162 continues to apply for the period 1 July 2022 to 30 June 2023,
inclusive.

Andrew Barr MLA
Treasurer

24 June 2023