

Taxation Administration (Amounts Payable—Rates) Determination 2025

Disallowable instrument DI2025–177

made under the

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 2025*.

2 Commencement

This instrument commences on 1 July 2025.

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 \$1,026 per year; and
 - (ii) for residential units \$1,085 per year; and
 - (iii) for commercial land \$3,605 per year; and
 - (iv) for rural land \$299 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—the amount per year listed in column 2 of Table 3 opposite the base value listed in column 1; and
 - (iv) for rural land—0.0492% 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 | 0.2708% of the base value |
| more than \$150 000 but not more than \$300 000 | \$406.20 plus 0.3502% of the part of the base value that is more than \$150 000 |
| more than \$300 000 but not more than \$450 000 | \$931.50 plus 0.4330% of the part of the base value that is more than \$300 000 |
| more than \$450 000 but not more than \$600 000 | \$1,581.00 plus 0.4713% of the part of the base value that is more than \$450 000 |
| more than \$600 000 but not more than \$750 000 | \$2,287.95 plus 0.4792% of the part of the base value that is more than \$600 000 |
| more than \$750 000 but not more than \$1 000 000 | \$3,006.75 plus 0.4832% of the part of the base value that is more than \$750 000 |
| more than \$1 000 000 | \$4,214.75 plus 0.5734% of the part of the base value that is more than \$1 000 000 |

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 | 0.5481% of the base value |
| more than \$600 000 but not more than \$2 000 000 | \$3,288.60 plus 0.6669% 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 | \$12,625.20 plus 0.7767% 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 | \$25,440.75 plus 0.8265% of the part of the base value that is more than \$3 650 000 |
| more than \$4 850 000 | \$35,358.75 plus 0.8697% of the part of the base value that is more than \$4 850 000 |

Table 3 Percentage rates—commercial land

| column 1 base value | column 2 P or percentage rate per year |
|---|---|
| less than or equal to \$150 000 | 3.6560% of the base value |
| more than \$150 000 but not more than \$275 000 | \$5,484.00 plus 4.2235% of the part of the base value that is more than \$150 000 |
| more than \$275 000 but not more than \$600 000 | \$10,763.37 plus 5.8024% of the part of the base value that is more than \$275 000 |
| more than \$600 000 but not more than \$5 000 000 | \$29,621.17 plus 5.8660% of the part of the base value that is more than \$600 000 |
| more than \$5 000 000 | \$287,725.17 plus 5.9670% of the part of the base value that is more than \$5 000 000 |

- (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 \$1,026 per year; and
 - (b) FCC (or fixed charge for a parcel as commercial land) is \$3,605 per year; and
 - (c) PR (or percentage rate for a parcel of residential land) is the amount determined under subsection (1) (b) (i); and
 - (d) PC (or percentage rate for a parcel of commercial land) is the amount determined under subsection (1) (b) (iii).

(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 Rebate Cap—Act, ss 64

6 Determination—rebate cap

For the purposes of section 64 (6) of the Act, I determine that the rebate cap is \$750.

Part 4 Police, fire and emergency services levy—Act, sch 1, ss 1.1 and 3.1

7 Determination—police, 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 \$426; and
- (b) P (or percentage rate) is the amount per year listed in column 2 of Table 4 opposite the AUV listed in column 1.

Table 4 Police, 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 | 0.7451% of the AUV |
| more than \$300 000 but not more than \$2 000 000 | \$2,235.30 plus 0.8778% of the part of the AUV that is more than \$300 000 |
| more than \$2 000 000 | \$17,157.90 plus 0.9122% 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

8 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

9 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 \$60.

Part 7 Police, fire and emergency services rebate—Act, sch 1, s 3.2

10 Determination—police, fire and emergency services rebate

For the purposes of schedule 1, section 3.2 (5) of the Act, I determine that the police, fire and emergency services rebate is \$115.

Part 8 Miscellaneous

11 Revocation

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

Rachel Stephen-Smith MLA
Minister for Finance

30 June 2025