

Australian Capital Territory

Taxation Administration (Rates) Determination 2004 (No 1)

Disallowable instrument DI2004—43

made under the

***Taxation Administration Act 1999*, s 139 Determination of amounts payable under tax laws**

EXPLANATORY STATEMENT

This determination takes effect from 1 July 2004.

Under section 139 of the *Taxation Administration Act 1999* the Minister has authority to determine, in writing by disallowable instrument, amounts payable under this Act.

This instrument determines the FC or fixed charge, and TA or threshold amount for sections 14 (4) and 34 (4) of the *Rates Act 2004* (“Rates Act”).

For section 14 (4) of the Rates Act it also determines different amounts for P (percentage rate) for residential land, commercial land, and rural land.

For section 34 (4) of the Rates Act it determines the PC (percentage rate for a parcel of commercial land) and PR (percentage rate for a parcel of residential land).

Authorised by the Treasurer