

Australian Capital Territory

# **Taxation Administration (Amounts payable - Utilities (Network Facilities Tax)) Determination 2010 (No 1)**

**Disallowable instrument DI2010-39**

made under the

*Taxation Administration Act 1999, s139 (Determination of amounts payable under tax laws)*

## **EXPLANATORY STATEMENT**

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### **Purpose**

The purpose of this instrument is to revoke DI2008-204, notified on 14 August 2008, and to determine a new rate for the calculation of Utilities (Network Facilities tax) payable under the *Utilities (Network Facilities Tax) Act 2006* (the UNFT Act).

### **Summary**

The Utilities (Network Facilities tax) is payable to the ACT Government by the owners of utility network infrastructure that is located in the ACT. The tax is calculated by multiplying the determined rate by the total network route length, measured in kilometres.

Section 139 of the *Taxation Administration Act 1999* (the Taxation Administration Act) empowers the Minister to determine amounts for taxes, duties and levies payable under a tax law, including the UNFT Act.

Owners must lodge an annual return for each year ending 31 March. The 2009-10 return is for the period 1 April 2009 to 31 March 2010, and is payable by 30 May 2010.

The methodology used to calculate the determined rate for the 2009-10 return year has changed. The new methodology used to calculate the determined rate is to increase the previous years determined rate by the “Total” index WPI for the December quarter.

### **Determination**

This instrument determines that, for the purposes of section 8 of the UNFT Act, the determined rate will be \$722 per kilometre of network route length. This determination commences on the day after its notification day.

**Authorised by the Treasurer**  
**Katy Gallagher MLA**