

Australian Capital Territory

# Taxation Administration (Amounts Payable—Utilities (Network Facilities Tax)) Determination 2020

Disallowable instrument DI2020–37

made under the

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

## EXPLANATORY STATEMENT

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This instrument is the *Taxation Administration (Amounts Payable—Utilities (Network Facilities Tax)) Determination 2020*.

This instrument commences on the day after its notification day.

The purpose of this instrument to determine a new rate for the calculation of Utilities Network Facilities Tax (UNFT) payable under the *Utilities (Network Facilities Tax) Act 2006* (the UNFT Act) and to revoke DI2019-28.

Section 139 of the *Taxation Administration Act 1999* empowers the Minister to determine amounts for taxes, duties and levies payable under a tax law, including the rate for the UNFT under section 8 of the UNFT Act. The tax is calculated by multiplying the determined rate by the total network route length, measured in kilometres.

The UNFT is a tax payable by the owners of utility network infrastructure located in the ACT. The UNFT applies to telecommunication, gas, electricity, water and sewerage network providers.

Utilities network owners must lodge an annual return for each year ending 31 March. The 2019-20 return is for the period 1 April 2019 to 31 March 2020, and is payable by 30 May 2020, 60 days after the end of the year.

This instrument determines that, for the purpose of section 8 of the UNFT Act, the determined rate will be \$1,265 per kilometre of network route length. The determined rate is the same as for the 2018-19 return.

Authorised by the Treasurer  
Andrew Barr MLA