

Australian Capital Territory

Taxation Administration (Amounts Payable—Utilities (Network Facilities Tax)) Determination 2026

Disallowable instrument DI2026–33

made under the

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

EXPLANATORY STATEMENT

This instrument is the *Taxation Administration (Amounts Payable—Utilities (Network Facilities Tax)) Determination 2026*.

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 DI2025-34.

Section 139 of the *Taxation Administration Act 1999* empowers the Minister to determine amounts for taxes, duties and licence fees 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 facility 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 2025-26 return is for the period 1 April 2025 to 31 March 2026, and is payable by 30 May 2026, 60 days after the end of the year.

The UNFT rate is indexed by the ACT Total Wage Price Index for the preceding annual December quarter of 3.7 per cent plus an additional 2.5 percentage points, as announced in the ACT Budget 2025-26.

The UNFT rate will increase from \$1,494 to \$1,587 per kilometre for the year ending 31 March 2026 (a 6.2 per cent increase rounded to the nearest whole dollar).

This instrument determines that, for the purpose of section 8 of the UNFT Act, the determined rate will be \$1,587 per kilometre of network facility route length.