

Australian Capital Territory

# Taxation Administration (Amounts Payable—Rates) Determination 2026

Disallowable instrument DI2026-150

made under the

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

## EXPLANATORY STATEMENT

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### Background

Under section 139 of the *Taxation Administration Act 1999*, the Minister has the authority to determine in writing by disallowable instrument, amounts and rates applicable for the *Rates Act 2004* (the Act).

The *Taxation Administration (Amounts Payable—Rates) Determination 2026* (the Rates Determination) is a consolidated determination of various amounts in relation to the following taxes and levies under the Act:

- general rates and rebate amounts;
- Police, Fire and Emergency Services Levy (PFESL), including rebate amounts;
- City Centre Marketing and Improvements Levy (CCMIL); and
- Safer Families Levy (SFL).

The Rates Determination replaces *Taxation Administration (Amounts Payable—Rates) Determination 2025*, DI2025-177.

### Commencement

The Rates Determination commences on 1 July 2026.

## Updates

Fixed charges and percentage rates (marginal rating factors) are updated for general rates and the PFESL.

The health levy is removed from 2026-27 rates. The temporary levy was introduced in 2025-26 to address increased costs in the health system. It consisted of an increase in the fixed charge component of \$100 for residential and rural properties and \$250 for commercial properties. Since the health levy was introduced, the Government has secured additional Commonwealth funding for our public hospital system as part of the National Health Reform Agreement.

The pensioners rates rebate for PFESL is increasing to \$133 (from \$115).

The SFL is increased by \$10 to \$70.

## Determination of general rates

General rates are levied on residential, commercial and rural properties to provide funding for a wide range of essential services to the Canberra community, including municipal services, schools, roads and hospitals.

Part 2 of the Rates Determination determines the components of general rates—the fixed charge and percentage rates (marginal rating factors)—that apply to a parcel of residential land, commercial land or rural land.

The ‘base value’ referred to in this part is a reference to the base value to which marginal rating factors apply.

- For non-unit properties, base value refers to the AUV of the parcel of land—see section 14 (3) of the Act.
- For residential units, base value refers to AUVRU (the AUV of the entire parcel as it relates to the proportion of all residential units)—see section 29 (5) of the Act.
- For units other than residential units (commercial units), base value refers to AUVU (the AUV of the entire parcel proportionate to the individual commercial unit)—see section 29 (5) of the Act.

This part requires that in determining a base value amount, any amount that is a fraction of a dollar is to be disregarded before the marginal rating factors are applied.

The averaging period for determining AUV is five years.

The 2026-27 residential general rates are made up of a fixed charge and marginal rating factors. Different fixed charges and rating factors apply to residential land (for example, standalone houses) and units.

### Residential land

The fixed charge for residential land is \$884 (decreased from \$1,026). The marginal rates for residential land and residential units increased from 2025-26.

The fixed charge for residential units is \$943 (decreased from \$1,085).

The 2026-27 marginal rating factors are outlined in Table 1 and 2. The 2025-26 rating factors are listed for comparison.

**Table 1: Percentage rates—residential land**

<b>Base value</b>	<b>2025-26</b>	<b>2026-27</b>
\$150,000 or less	0.2708%	0.2842%
\$150,001 to \$300,000	0.3502%	0.3676%
\$300,001 to \$450,000	0.4330%	0.4545%
\$450,001 to \$600,000	0.4713%	0.4947%
\$600,001 to \$750,000	0.4792%	0.5029%
\$750,001 to \$1,000,000	0.4832%	0.5071%
\$1,000,001 or more	0.5734%	0.6018%

**Table 2: Percentage rates—residential units**

<b>Base value</b>	<b>2025-26</b>	<b>2026-27</b>
\$600,000 or less	0.5481%	0.6400%
\$600,001 to \$2,000,000	0.6669%	0.7787%
\$2,000,001 to \$3,650,000	0.7767%	0.9070%
\$3,650,001 to \$4,850,000	0.8265%	0.9651%
\$4,850,001 or more	0.8697%	1.0156%

### Commercial land

The fixed charge for commercial land is \$3,623. Marginal rating factors for 2026-27 are outlined in Table 3 (2025-26 rating factors are listed for comparison).

**Table 3: Percentage rates—commercial land**

<b>Base value</b>	<b>2025-26</b>	<b>2026-27</b>
\$150,000 or less	3.6560%	3.9634%
\$150,001 to \$275,000	4.2235%	4.5786%
\$275,001 to \$600,000	5.8029%	6.2902%
\$600,001 to \$5,000,000	5.8660%	6.3592%
\$5,000,001 or more	5.9670%	6.4687%

## Rural land

For rural land rates a fixed charge of \$205 applies (decreased from \$299) and a flat percentage rate of 0.0445% of the base value (reduced from 0.0492% in 2025-26).

## **Determination of rates rebate amount**

Under part 7 of the Act (Deferral and rebates), pensioners and other eligible households can apply for a rebate of general rates on their principal place of residence. The amount of the rebate is capped at an amount determined by the Minister.

Part 3 of the Rates Determination determines the rebate cap to be \$750 for the purposes of section 64 (6) of the Act. This amount remains unchanged from the previous determination.

## **Determination of Police, Fire and Emergency Services Levy**

The PFESL is charged on all rateable properties in the Territory, with the revenue helping to offset the cost of providing fire and emergency services in the ACT. The levy amount is determined by whether the parcel of land is residential, rural or commercial.

For residential and rural properties, the PFESL is a fixed charge. This part determines the 2026-27 PFESL for residential and rural properties at \$458 (increased from \$426 in 2025-26).

For commercial properties the PFESL is a marginal factor applying to the AUV of the land or unit. PFESL for commercial units is calculated in a similar way to general rates for commercial units in accordance with schedule 1, section 2.1 (1) (f) of the Act.

This part determines the 2026-27 PFESL for commercial properties and are outlined in the Table 4, with the 2025-26 rating factors listed for comparison.

**Table 4: Percentage rates—commercial land**

AUV	2025-26	2026-27
\$300,000 or less	0.7451%	0.8043%
\$300,001 to \$2,000,000	0.8778%	0.9475%
\$2,000,001 or more	0.9122%	0.9846%

## **Determination of CCMIL**

The CCMIL is an annual charge on commercial properties within prescribed collection areas. Collection areas are determined by disallowable instrument under schedule 1, section 1.2 (2) of the Act.

The percentage rates for the CCMIL are unchanged from 2023-24 at:

- Area A, or the Retail Core—0.2992 per cent of the AUV;
- Area B, or the Non-Retail Core—0.2161 per cent of the AUV.

## **Determination of Safer Families Levy**

The SFL is an important part of funding family violence prevention measures across the ACT, supporting reform in government and community-backed responses to family violence. The SFL is imposed on residential and rural properties.

The SFL is determined to be an amount of \$70 for the purposes of schedule 1, section 1.3 (2) of the Act. This amount is increased by \$10 compared to 2025-26.

## **Determination of PFESL rebate**

Schedule 1, section 3.2 of the Act allows eligible pensioners to apply for a rebate of the PFESL on their principal place of residence. The amount of the rebate is capped at an amount determined by the Minister.

The Rates Determination determines the rebate to be \$133 (increased from \$115) for the purposes of schedule 1, section 3.2 (5) of the Act.

## **Revocation**

Section 11 of the Rates Determination revokes DI2025-177.