Australian Capital Territory

**Land Tax (Affordable Community Housing) Determination 2019 (No 1)**

**Disallowable instrument DI2019–32**

made under the

*Land Tax Act 2004*, s 13A (5) (a) (Determination of eligibility criteria)

**1 Name of instrument**

This instrument is the *Land Tax (Affordable Community Housing) Determination 2019*.

**2 Commencement**

This instrument commences on the day after its notification day.

**3 Definitions**

In this instrument:

***Act*** means the *Land Tax Act 2004*.

***affordable community housing*** – see the Act, section 13A(8).

***registered community housing provider***– see the Act, section 13A(8).

**4 Determination—eligibility criteria (owner)**

For the purposes of section 13A (5) (a) of the Act, I determine the criteria that an owner of a parcel of land must satisfy before being eligible for an exemption under section 13A of the Act to be:

(a) ***Criterion 1***

The owner must have entered into an agreement with a registered community housing provider to make available the owner’s parcel of land for the purpose of affordable community housing.

(b) ***Criterion 2***

The owner’s parcel of land must be rented at a rate that is less than 75 per cent of the current market rent.

For the purposes of this criterion, ***market rent*** means rent that would be charged by the lessor of a parcel of land if the land were rented by a willing lessor to a willing tenant:

1. dealing with each other at arm’s length; and
2. each of whom had acted knowledgeably, sensibly and without compulsion.

(c) ***Criterion 3***

The owner’s parcel must be rented by a person or persons whose combined total gross income is less than or equal to the income limits for a household:

1. if a household does not include a sole parent:
2. $50,489 for the first adult; and
3. $19,315 for each additional adult; and
4. $16,748 for each child; or
5. if a household includes a sole parent:
6. $53,104 for the first sole parent; and
7. $19,315 for each additional adult; and
8. $16,748 for each child.

*Note 1* The income thresholds match those provided under the National Rental Affordability Scheme Regulations 2008 (Cth) for 2018-19 and may be accessed at [www.dss.gov.au/our-responsibilities/housing-support/programs-services/national-rental-affordability-scheme/national-rental-affordability-scheme-nras-household-income-indexation](http://www.dss.gov.au/our-responsibilities/housing-support/programs-services/national-rental-affordability-scheme/national-rental-affordability-scheme-nras-household-income-indexation).

(d) ***Criterion 4***

1. The owner must provide, in a manner required by the Commissioner for ACT Revenue, information to demonstrate they have complied with the criteria specified in this section.
2. The owner must provide the information required in section 4(d)(1) no later than 14 days before the 1st day of the next quarter.

**5 Determination—maximum parcels or value**

For the purposes of section 13A (5) (b) of the Act, I determine that—

1. The maximum number of parcels of land that are entitled to an exemption under section 13A of the *Land Tax Act 2004* is:
	1. 100 parcels of land in total for the period commencing from the commencement date of this instrument to 30 June 2021, inclusive; and
	2. For the purposes of this section, the Commissioner for ACT Revenue will, after consulting with the Director-General of the Environment Planning and Sustainable Development Directorate, allocate an exemption to an eligible parcel provided the total number of parcels would not exceed the number in section 5(a)(1).

**6 Expiry**

This instrument expires on 30 June 2021.

Yvette Berry MLA

Acting Treasurer

date: 27/03/2019