2016

THE LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL TERRITORY

Safer Families Levy Bill 2016

EXPLANATORY STATEMENT

Presented By

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Treasurer

SAFER FAMILIES LEVY BILL 2016

Summary

The Safer Families Levy Bill 2016 amends the Rates Act 2004 (Rates Act).

Overview

The Safer Families Levy Bill 2016 amends the Rates Act to introduce the Safer Families Levy.

In the 2016-17 Budget, the ACT Government is engaging in urgent action to make families safer through the prevention of family violence.

The Safer Families Levy (the Levy) is an important part of a funding package for family violence prevention measures across the ACT, driving the next phase of reform in government and community-backed responses to family violence.

The Levy will support initiatives to prevent violence against women and their children, and support delivery of the ACT Prevention of Violence against Women and Children Strategy 2011–2017.

The Levy will support an integrated case management and coordination of family violence services, training for frontline staff, improvements to the child protection system, and many other important initiatives.

The Levy will be imposed on all rural and residential properties in the ACT. It will be administered in line with the Fire and Emergency Services Levy imposed under schedule 1 of the Rates Act.

For example, it will be an itemised charge on general rates assessments in the same way as the Fire and Emergency Services Levy.

The Levy will be determined as \$30 for the 2016–17 financial year and will be set by disallowable instrument.

Human rights

This Bill is not considered to have human rights implications.

Commencement

The amendments will commence on the day after notification.

Details of the Safer Families Levy Bill 2016

Clause 1 Name of Act

This clause provides the name of the Act is the Safer Families Levy Act 2016.

Clause 2 Commencement

This clause provides the Act commences on the day after its notification day.

Clause 3 Legislation amended

This clause provides the Act amends the *Rates Act 2004* (the Act).

Clause 4 Schedule 1, new section 1.3

This section inserts provisions to provide for the new Safer Families Levy (the Levy). The Levy is to be imposed on a parcel of rateable land that is residential or rural. It will not apply to commercial properties in the ACT.

The amount of the Levy will be determined by the Minister as a disallowable instrument made under section 139 of the *Taxation Administration Act 1999*. This approach aligns with that for other levies (such as the Fire and Emergency Services Levy) where annual rates are determined via disallowable instrument and updated if and when required.

Clause 5 Schedule 1, new section 2.1B

This clause ensures other relevant provisions of the Act apply appropriately to the Levy. This includes how rates (and therefore the Levy) can be paid or deferred.

This clause ensures there is equity in the application of the Levy for all taxpayers who have varied payment arrangements or are experiencing financial difficulty. This clause allows the Levy to be subject to an instalment arrangement or deferral, together with the general rates liability.

Clauses 6 Rebate of levy Schedule 1, section 3.2 (5), definition of *levy*

This clause updates the definition of *levy* and provides the Levy is not subject to a rebate under this section.

The Levy forms an important part in financially supporting the ACT's action against domestic and family violence, and a rebate on this Levy would provide fewer resources for this important initiative.

Additionally, the definition of *levy* now better reflects how it is applied in relation to a *parcel* of land for a year, including any deferred levy. The previous definition did not stipulate the imposition of the levy with respect to a parcel of land.