

Taxation Administration (Rates—Fire and Emergency Services—Eligible Person Levy) Determination 2016 (No 1)

Disallowable instrument DI2016–151

made under the

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

1 Name of instrument

This instrument is the *Taxation Administration (Rates—Fire and Emergency Services—Eligible Person Levy) Determination 2016 (No 2)*.

2 Commencement

This instrument commences on 1 July 2016.

3 Application

This instrument applies to a person to whom the *Rates Act 2004*, schedule 1, section 3.2 applies.

Note The *Rates Act*, schedule 1, section 3.2 applies to an eligible person. The person is entitled to a rebate of the person's liability for levy for a parcel of land for a year if schedule 1, section 3.2 applies to the person in the year, and the parcel is the person's principal place of residence for all or part of the year.

4 Determination

I determine that, notwithstanding the FC or fixed charge provided in sections 3 and 4 of the *Taxation Administration (Rates—Fire and Emergency Services Levy) Determination 2016 (No 1)* DI2016-109, for the purposes of schedule 1, section 1.1 (3) of the *Rates Act 2004* the FC or fixed charge for the person is \$308.

5 Operative effect

Unless earlier revoked, this instrument has effect only until the commencement of the *Rates (Pensioner Rebate) Amendment Act 2016*, section 4.

Andrew Barr MLA
Treasurer
22 June 2016