

Taxation Administration (Amounts Payable—Fire and Emergency Services Levy) Determination 2017 (No 1)

Disallowable instrument DI2017–139

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 (Amounts Payable—Fire and Emergency Services Levy) Determination 2017 (No 1)*.

2 Commencement

This instrument commences on 1 July 2017.

3 Definitions

In this instrument:

Act means the *Rates Act 2004*.

AUV—see the Act, schedule 1, section 1.1 (3).

4 Determination

I determine that, for the purposes of schedule 1, sections 1.1 (3) and 3.1 (4) of the Act—

- (a) FC or fixed charge is \$294.00; and
- (b) P or percentage rate is the rate listed in column 2 of table 1 opposite the AUV under column 1.

Table 1 Fire and emergency services levy—commercial land

column 1 AUV	column 2 rate of levy
less than or equal to \$300 000	0.7019% of the AUV
more than \$300 000 but not more than \$2 000 000	\$2 105.70 plus 0.8263% of the part of the AUV that is more than \$300 000
more than \$2 000 000	\$16 152.80 plus 0.8491% of the part of the AUV that is more than \$2 000 000

5 Revocation

This instrument revokes *Taxation Administration (Rates—Fire and Emergency Services Levy) Determination 2016 (No 1)* DI2016-109.

6 Transitional provision

DI2016-109 continues to apply for the period 1 July 2016 to 30 June 2017, inclusive.

Andrew Barr MLA
Treasurer
20 June 2017