

Taxation Administration (Rates – Fire and Emergency Services Levy) Determination 2008 (No 1)

Disallowable instrument DI2008–134

made under the

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

EXPLANATORY STATEMENT

Purpose

1. The purpose of this instrument is to revoke DI2007-134, notified on 27 June 2007, and to determine new amounts for the calculation of the fire and emergency services levy for Schedule 1, sections 1.1 (3) and 3.1 (4) of the *Rates Act 2004* (the Rates Act), commencing on 1 July 2008.

Summary

2. The *Taxation Administration Act 1999* (the TAA) deals with the administration of various tax laws relating to the imposition and collection of certain taxes, duties and fees. These tax laws are specified in section 4 of the TAA and include the Rates Act.
3. Section 139 of the TAA empowers the Minister to determine the amount of taxes, duties and licence fees payable under a tax law, including the Rates Act. This determination is a disallowable instrument.

Changes in this Determination

4. This instrument determines that, for the purposes of Schedule 1, sections 1.1 (3) and 3.1 (4) of the Rates Act:
 - a) FC or fixed charge is \$91.20, increased from \$87.40;
 - b) P or percentage rate is 0.3859 per cent, decreased from 0.4262 per cent; and
 - c) TA or threshold amount is \$16,500. It is unchanged from the previous instrument.