

Taxation Administration (Rates – Fire and Emergency Services Levy) Determination 2010 (No 1)

Disallowable instrument DI2010–93

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 DI2009-103, 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 2010.

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 \$98.20, increased from \$94.60;
 - b) P or percentage rate is 0.3666 per cent, increased from 0.3663 per cent; and
 - c) TA or threshold amount is \$16,500, unchanged from the previous instrument.

Authorised by Acting Treasurer