

Australian Capital Territory

Land Rent (Discount – Registered Affordable Housing Providers) Determination 2013 (No 1)

Disallowable instrument DI2013–18

made under the

Land Rent Act 2008, section 16B (Discount - registered affordable housing providers)

EXPLANATORY STATEMENT

Purpose

1. The purpose of this instrument is to determine entities that are entitled to pay the discounted land rent for a land rent lease for the purposes of Section 16B of the *Land Rent Act 2008* (the Land Rent Act).

Summary

2. Section 16B of the Land Rent Act allows the Commissioner for Revenue to determine by disallowable instrument that an entity who is a registered affordable housing provider (as defined under the Housing Assistance Act 2007), may be entitled to pay land rent at the discounted rate, rather than the standard rate.
3. This instrument is taken to have commenced on 1 July 2012.

Authorised by the Commissioner for ACT Revenue