

# Taxation Administration (Rates – Rebate Cap) Determination 2013 (No 1)

## Disallowable instrument DI2013-176

made under the

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

## EXPLANATORY STATEMENT

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1. This Disallowable Instrument commences on 1 July 2013.
2. Under section 139 of the *Taxation Administration Act 1999*, the Minister has the authority to determine, in writing by disallowable instrument, amounts and rates applicable for determining amounts for the *Rates Act 2004*.
3. The General Rates rebate is limited to an eligible pensioner's principal place of residence.
4. This instrument determines the rebate cap to be \$622, for the purposes of section 64 (6) of the *Rates Act 2004*. This is an increase of \$57 from the previous amount of \$565.
5. This increase will help to alleviate the impact of tax reform for low income households.
6. This instrument revokes DI2012-105. Transitional provisions note that DI2012-105 continues to apply for the period 1 July 2012 to 30 June 2013, inclusive.

Authorised by the Treasurer  
Andrew Barr MLA