

Taxation Administration (Rates – Fire and Emergency Services Levy) Determination 2013 (No 1)

Disallowable instrument DI2013-177

made under the

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

EXPLANATORY STATEMENT

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 the *Rates Act 2004*.
3. The purpose of this instrument is to revoke DI2012-106, 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*.
4. This levy is charged on all rateable properties in the Territory, with the revenue helping to offset the cost of providing fire and emergency services in the ACT.
5. This instrument determines that, for the purposes of Schedule 1, sections 1.1 (3) and 3.1 (4) of the *Rates Act 2004*:
 - a) FC or fixed charge is \$120.00, increased from \$104.80; and
 - b) P or percentage rate is 0.5041 per cent, increased from 0.4093 per cent.
6. This instrument revokes DI2012-106. However, DI2012-106 continues to apply for the period 1 July 2012 to 30 June 2013 inclusive.

Authorised by Treasurer
Andrew Barr MLA