

Taxation Administration (Rates – Fire and Emergency Services Levy) Determination 2014 (No 1)

Disallowable instrument DI2014-182

made under the

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

1 Name of instrument

This instrument is the *Taxation Administration (Rates – Fire and Emergency Services Levy) Determination 2014 (No 1)*.

2 Commencement

This instrument commences on 1 July 2014.

3 Section 1.1 Fire and emergency services levy

I determine that, for the purposes of Schedule 1, section 1.1 (3) of the *Rates Act 2004*:

- a) FC or fixed charge is \$130.00; and
- b) P or percentage rate is:

AUV Thresholds	Marginal Rates
\$1 to \$300,000	0.6097%
\$300,001 to \$2,000,000	0.7153%
\$2,000,001 and above	0.8209%

4 Section 3.1 Certain proposed subdivisions – imposition of levy

I determine that, for the purposes of Schedule 1, section 3.1 (4) of the *Rates Act 2004*:

- a) FC or fixed charge is \$130.00; and
- b) P or percentage rate is:

AUV Thresholds	Marginal Rates
\$1 to \$300,000	0.6097%
\$300,001 to \$2,000,000	0.7153%
\$2,000,001 and above	0.8209%

5 Revocation

DI2013-177 is revoked.

6 Transitional Provisions

DI2013-177 continues to apply for the period 1 July 2013 to 30 June 2014, inclusive.

Katy Gallagher MLA
Acting Treasurer
25 June 2014