

Taxation Administration (Rates – Fire and Emergency Services Levy) Determination 2015 (No 1)

Disallowable instrument DI2015-166

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 2015 (No 1)*.

2 Commencement

This instrument commences on 1 July 2015.

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 \$196.00 and
- b) P or percentage rate is:

AUV Thresholds	Marginal Rates
\$1 to \$300,000	0.6773%
\$300,001 to \$2,000,000	0.7990%
\$2,000,001 and above	0.8253%

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 \$196.00; and
- b) P or percentage rate is:

AUV Thresholds	Marginal Rates
\$1 to \$300,000	0.6773%
\$300,001 to \$2,000,000	0.7990%
\$2,000,001 and above	0.8253%

5 Revocation

DI2014-182 is revoked.

6 Transitional Provisions

DI2014-182 continues to apply for the period 1 July 2014 to 30 June 2015, inclusive.

Andrew Barr MLA
Treasurer
12 June 2015