# Taxation Administration (Rates – Fire and Emergency Services Levy) Determination 2016 (No 1)

### Disallowable instrument DI2016-109

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 2016 (No 1).* 

### 2 Commencement

This instrument commences on 1 July 2016.

## 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 \$252.00 and
- b) P or percentage rate is:

AUV Thresholds	Marginal Rates
\$1 to \$300,000	0.6984%
\$300,001 to \$2,000,000	0.8198%
\$2,000,001 and above	0.8511%

## 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 \$252.00; and
- b) P or percentage rate is:

AUV Thresholds	Marginal Rates
\$1 to \$300,000	0.6984%
\$300,001 to \$2,000,000	0.8198%
\$2,000,001 and above	0.8511%

# 5 Revocation

DI2015-166 is revoked.

# **6** Transitional Provisions

DI2015-166 continues to apply for the period 1 July 2015 to 30 June 2016, inclusive.

Andrew Barr MLA Treasurer 21 June 2016