

Taxation Administration (Rates—Eligible Person Since 30 June 1997) Determination 2016 (No 1)

Disallowable instrument DI2016–150

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—Eligible Person Since 30 June 1997) Determination 2016 (No 1)*.

2 Commencement

This instrument commences on 1 July 2016.

3 Definitions

In this instrument:

Act means the *Rates Act 2004*.

eligible person since 30 June 1997—see the Act, sections 45 and 63.

parcel—see the Act, dictionary.

year means a financial year.

2015–16 rates means rates imposed for a parcel of land for the 2015–16 year under sections 14 (3) or 34 (4) of the Act, determined by the *Taxation Administration (Rates) Determination 2015 (No 1)* DI2015-162 and payable by a person in accordance with section 60 of the Act.

2016–17 rates means rates imposed for a parcel of land for the 2016–17 year under sections 14 (3) or 34 (4) of the Act, determined by the *Taxation Administration (Rates) Determination 2016 (No 1)* DI2016-110, and payable by a person in accordance with section 60 of the Act, as if the rates had been calculated under the *Taxation Administration (Rates) Determination 2016 (No 1)* DI2016-110 without regard to this instrument.

4 Application

This instrument applies to a person to whom the Act, section 63 applies.

Note 1 The Act, section 63 applies to a person who has been an eligible person continuously, and has been an owner of the same parcel of land, since 30 June 1997. The person is entitled, on application to the Commissioner for ACT Revenue, to a rebate of the person's liability for rates for a parcel of land that is the person's principal place of residence for all or part of the year.

Note 2 Section 63 also applies to a person who has been an eligible person continuously since 30 June 1997, but has changed his or her principal place of residence since 30 June 1997, in accordance with the conditions under section 63 (2).

5 Determination—fixed charges for residential land for eligible person since 30 June 1997

I determine that, notwithstanding the FC and FCR (or fixed charges) provided in section 3 of the *Taxation Administration (Rates) Determination 2016 (No 1)* DI2016-110, for an eligible person since 30 June 1997, the following FC for residential land applies for the purposes of section 14 (3) and the following FCR applies for the purposes of section 34 (4) of the Act:

- (a) if the 2016–17 rates payable by the person are greater than the 2015–16 rates payable by the person —the amount worked out using the formula:

$$\$765 + (2016-17 \text{ rates} - 2015-16 \text{ rates})$$

- (b) in any other case—\$765.

6 Determination—fixed charge for rural land for eligible person since 30 June 1997

I determine that, notwithstanding the FC (or fixed charge) provided in section 3 of the *Taxation Administration (Rates) Determination 2016 (No 1)* DI2016-110, for an eligible person since 30 June 1997, the following FC for rural land applies for the purposes of section 14 (3) of the Act:

- (a) if the 2016–17 rates payable by the person are greater than the 2015–16 rates payable by the person —the amount worked out using the formula:

$$\$150 + (2016-17 \text{ rates} - 2015-16 \text{ rates})$$

- (b) in any other case—\$150.

7 Operative effect

Unless earlier revoked, this instrument has effect only until the commencement of the *Rates (Pensioner Rebate) Amendment Act 2016*, section 4.

Andrew Barr MLA
Treasurer
22 June 2016