

# Land Tax (Affordable Community Housing) Determination 2019 (No 1)

## Disallowable instrument DI2019–32

made under the

*Land Tax Act 2004*, s 13A (5) (a) (Determination of eligibility criteria)

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### 1 Name of instrument

This instrument is the *Land Tax (Affordable Community Housing) Determination 2019*.

### 2 Commencement

This instrument commences on the day after its notification day.

### 3 Definitions

In this instrument:

*Act* means the *Land Tax Act 2004*.

*affordable community housing* – see the Act, section 13A(8).

*registered community housing provider* – see the Act, section 13A(8).

### 4 Determination—eligibility criteria (owner)

For the purposes of section 13A (5) (a) of the Act, I determine the criteria that an owner of a parcel of land must satisfy before being eligible for an exemption under section 13A of the Act to be:

(a) **Criterion 1**

The owner must have entered into an agreement with a registered community housing provider to make available the owner's parcel of land for the purpose of affordable community housing.

(b) **Criterion 2**

The owner's parcel of land must be rented at a rate that is less than 75 per cent of the current market rent.

For the purposes of this criterion, *market rent* means rent that would be charged by the lessor of a parcel of land if the land were rented by a willing lessor to a willing tenant:

- (1) dealing with each other at arm's length; and

- (2) each of whom had acted knowledgeably, sensibly and without compulsion.

(c) **Criterion 3**

The owner's parcel must be rented by a person or persons whose combined total gross income is less than or equal to the income limits for a household:

- (1) if a household does not include a sole parent:
  - (i) \$50,489 for the first adult; and
  - (ii) \$19,315 for each additional adult; and
  - (iii) \$16,748 for each child; or
- (2) if a household includes a sole parent:
  - (i) \$53,104 for the first sole parent; and
  - (ii) \$19,315 for each additional adult; and
  - (iii) \$16,748 for each child.

*Note 1* The income thresholds match those provided under the National Rental Affordability Scheme Regulations 2008 (Cth) for 2018-19 and may be accessed at [www.dss.gov.au/our-responsibilities/housing-support/programs-services/national-rental-affordability-scheme/national-rental-affordability-scheme-nras-household-income-indexation](http://www.dss.gov.au/our-responsibilities/housing-support/programs-services/national-rental-affordability-scheme/national-rental-affordability-scheme-nras-household-income-indexation).

(d) **Criterion 4**

- (1) The owner must provide, in a manner required by the Commissioner for ACT Revenue, information to demonstrate they have complied with the criteria specified in this section.
- (2) The owner must provide the information required in section 4(d)(1) no later than 14 days before the 1<sup>st</sup> day of the next quarter.

## 5 **Determination—maximum parcels or value**

For the purposes of section 13A (5) (b) of the Act, I determine that—

- (a) The maximum number of parcels of land that are entitled to an exemption under section 13A of the *Land Tax Act 2004* is:
  - (1) 100 parcels of land in total for the period commencing from the commencement date of this instrument to 30 June 2021, inclusive; and
  - (2) For the purposes of this section, the Commissioner for ACT Revenue will, after consulting with the Director-General of the Environment Planning and Sustainable Development Directorate, allocate an exemption to an eligible parcel provided the total number of parcels would not exceed the number in section 5(a)(1).

## **6 Expiry**

This instrument expires on 30 June 2021.

Yvette Berry MLA  
Acting Treasurer  
date: 27/03/2019