

# Taxation Administration (Amounts Payable—Land Rent) Determination 2021

## Disallowable instrument DI2021–168

made under the

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

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### 1 Name of instrument

This instrument is the *Taxation Administration (Amounts Payable—Land Rent) Determination 2021*.

### 2 Commencement

This instrument commences on 1 July 2021.

### 3 Definitions

In this instrument:

*Act* means the *Land Rent Act 2008*.

*dependent child*—see the *Social Security Act 1991* (Cwlth), section 5.

*discount percentage*—see the Act, dictionary.

*income threshold amount*—see the Act, dictionary.

*pre-1 October 2013 lease* means a land rent lease to which the Act, section 8 (1) applies.

*post-1 October 2013 lease* means a land rent lease to which the Act, section 8AA (1) applies.

*relevant percentage*—see the Act, dictionary.

*standard percentage*—see the Act, dictionary.

### 4 Determination—percentages

For the purposes of the Act, I determine that—

- (a) the standard percentage is 4%; and
- (b) the discount percentage is 2%; and
- (c) the relevant percentage is 3.37%.

## 5 Determination—income threshold amount for pre-1 October 2013 leases

For the purposes of the Act, I determine that the income threshold amount for a pre-1 October 2013 lease is the amount listed in column 2 of table 1 opposite the total number of dependent children of all lessees of the lease listed in column 1.

**Table 1 Pre-1 October 2013 leases**

<b>column 1 total dependent children</b>	<b>column 2 income threshold amount</b>
0	\$109,300
1	\$112,630
2	\$115,960
3	\$119,290
4	\$122,620
5 or more	\$125,950

## 6 Determination—income threshold amount for post-1 October 2013 leases

For the purposes of the Act, I determine that the income threshold amount for a post-1 October 2013 lease is the amount listed in column 2 of table 2 opposite the total number of dependent children of all lessees of the lease listed in column 1.

**Table 2 Post-1 October 2013 leases**

<b>column 1 total dependent children</b>	<b>column 2 income threshold amount</b>
0	\$160 000
1	\$163 330
2	\$166 660
3	\$169 990
4	\$173 320
5 or more	\$176 650

## 7 Revocation

This instrument revokes *Taxation Administration (Amounts Payable—Land Rent) Determination 2020, DI2020-194*.

## **8 Transitional provisions**

DI2020-194 continues to apply to applications for discounted land rent for the period 1 July 2020 to 30 June 2021, inclusive.

Andrew Barr MLA  
Treasurer

28 June 2021