

Australian Capital Territory

Taxation Administration (Rates – Rebate Cap) Determination 2004 (No 1)

Disallowable instrument DI2004—58

made under the

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

EXPLANATORY STATEMENT

This determination takes effect from 1 July 2004.

Under section 139 of the *Taxation Administration Act 1999* the Minister has authority to determine, in writing by disallowable instrument, amounts payable under this Act.

This instrument determines the rebate cap for section 64 (5) of the *Rates Act 2004* to be \$305. This cap applies to people who became eligible on or after 1 July 1997.

If the eligible person is a joint owner of a parcel of land, the reference to \$305 is a reference to so much of \$305 as is proportional to the person's interest in the land.

Authorised by the Treasurer