

Australian Capital Territory

Taxation Administration (Rates – Fire and Emergency Services Levy) Determination 2006 (No 1)

Disallowable instrument DI2006–129

made under the

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

EXPLANATORY STATEMENT

The purpose of this instrument is to determine the amounts used for the calculation of the fire and emergency services levy.

Under section 139 of the *Taxation Administration Act 1999* the Minister has authority to determine, in writing by disallowable instrument, amounts payable under a tax law. The *Rates Act 2004* is a tax law as specified in section 4 of the *Taxation Administration Act 1999*.

This instrument determines the FC or fixed charge, P or percentage rate and TA or threshold amount for Schedule 1, sections 1.1 (3) and 3.1 (4) of the *Rates Act 2004*.

For the purposes of Schedule 1, sections 1.1 (3) and 3.1 (4) of the *Rates Act 2004*:

- a) FC or fixed charge is \$84;
- b) P or percentage rate is 0.4875 per cent; and
- c) TA or threshold amount is \$22,000.

This instrument commences on 1 July 2006.

Authorised by the Treasurer.