

# Taxation Administration (Rates – Fire and Emergency Services Levy) Determination 2009 (No 1)

## Disallowable instrument DI2009–103

made under the

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

## EXPLANATORY STATEMENT

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### Purpose

1. The purpose of this instrument is to revoke DI2008-134, and to determine new amounts for the calculation of the fire and emergency services levy for Schedule 1, sections 1.1 (3) and 3.1 (4) of the *Rates Act 2004* (the Rates Act), commencing on 1 July 2009.

### Summary

2. The *Taxation Administration Act 1999* (the TAA) deals with the administration of various tax laws relating to the imposition and collection of certain taxes, duties and fees. These tax laws are specified in section 4 of the TAA and include the Rates Act.
3. Section 139 of the TAA empowers the Minister to determine the amount of taxes, duties and licence fees payable under a tax law, including the Rates Act. This determination is a disallowable instrument.

### Changes in this Determination

4. This instrument determines that, for the purposes of Schedule 1, sections 1.1 (3) and 3.1 (4) of the Rates Act:
  - a) FC or fixed charge is \$94.60, increased from \$91.20;
  - b) P or percentage rate is 0.3663 per cent, decreased from 0.3859 per cent; and
  - c) TA or threshold amount is \$16,500. It is unchanged from the previous instrument.