

Taxation Administration (Rates – Fire and Emergency Services Levy) Determination 2012 (No 1)

Disallowable instrument DI2012–106

made under the

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

EXPLANATORY STATEMENT

1. This Disallowable Instrument commences on 1 July 2012.
2. Under section 139 of the *Taxation Administration Act 1999*, the Minister has the authority to determine, in writing by disallowable instrument, amounts and rates applicable for the *Rates Act 2004*.
3. The purpose of this instrument is to revoke DI2011-65, 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*.
4. This instrument determines that, 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 \$104.80, increased from \$101.80;
 - b) P or percentage rate is 0.4093 per cent, increased from 0.3907 per cent; and
 - c) TA or threshold amount is \$0, decreased from \$16,500.
5. This instrument revokes DI2011-65.

Authorised by Treasurer
Andrew Barr MLA