

# Taxation Administration (Amounts Payable—Rates Fixed Charge) Determination 2016 (No 1)

## Disallowable instrument DI2016–149

made under the

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

## EXPLANATORY STATEMENT

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1. This disallowable instrument commences on 1 July 2016.
2. Under section 139 of the *Taxation Administration Act 1999*, the Minister has the authority to determine, by disallowable instrument, amounts and rates applicable for determining amounts for the *Rates Act 2004* (Rates Act).
3. The Safer Families Levy (the Levy) is a new levy that was introduced as part of the 2016–17 Budget. The Levy of \$30 per residential and rural property forms an important part of a funding package for family violence prevention measures across the ACT, driving the next phase of reform in government and community-backed responses to family violence.
4. The Safer Families Levy Bill 2016 (the Bill), presented to the Legislative Assembly on 7 June 2016, will amend schedule 1 of the Rates Act to introduce the Levy. The amendments will allow the Levy to be administered in line with the Fire and Emergency Services Levy, which is also imposed under schedule 1.
5. As the Levy was announced in the 2016–17 Budget with effect from 1 July 2016, and the Bill is yet to be debated by the Legislative Assembly, this instrument implements the Levy through variations to the general rates fixed charge. This is an interim measure to provide taxpayer confidence and certainty.
6. On the commencement of the Bill, the Levy will be imposed as a separate amount from the fixed charge on general rates notices. This instrument only has operative effect until the Bill commences, at which time a new determination of the Levy will be made for the purposes of schedule 1 of the Rates Act (as amended by the Bill).

7. Ratepayers will not be liable for both the increase to the general rates fixed charge under this disallowable instrument and the determination of the Levy under schedule 1 when the Bill commences. The new determination will provide that the ratepayers subject to this instrument only will have a Levy determined at \$0 for 2016–17.
8. As the Bill will only apply the Levy to parcels of rateable land that are rural or residential land, this instrument determines the following amounts constituting the Levy:
  - a. an addition of \$30 to the fixed charge for a parcel of residential or rural land for section 14 (3) of the Act; and
  - b. an addition of \$30 to the fixed charge for a parcel of residential land for section 34 (4) of the Rates Act.
9. For section 14 (3) of the Rates Act, the FC or fixed charge is determined as including:
  - c. an additional \$30 for residential land; and
  - d. an additional \$30 for rural land.
10. For section 34 (4) of the Rates Act the FCR or fixed charge of a parcel of residential land is determined as including an additional \$30.
11. The fixed charges determined by this instrument are additional amounts to the fixed charges determined under DI2016-110 for the 2016–17 financial year. The determinations in this instrument ensure the Levy can be imposed with effect from 1 July 2016.

Authorised by the Treasurer  
Andrew Barr MLA