

Taxation Administration (Safer Families Levy) Determination 2016 (No 1)

Disallowable instrument DI2016–219

made under the

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

EXPLANATORY STATEMENT

1. This disallowable instrument commences on the commencement of the *Safer Families Levy Act 2016*, section 4.
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 is 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 Levy is imposed under schedule 1, section 1.3 of the Rates Act (as amended by the *Safer Families Levy Act 2016*) for a parcel of rateable land that is residential or rural land. The amount of the levy is determined by the Minister by disallowable instrument under section 139 of the *Taxation Administration Act 1999*.
5. This instrument determines the Levy to be \$30 for the purposes of schedule 1, section 1.3 (2) of the *Rates Act 2004*.
6. The *Taxation Administration (Amounts Payable—Rates Fixed Charge) Determination 2016 (No 1)* DI2016-149, effective 1 July 2016, implemented an interim measure to ensure an effective Levy of \$30 applied to residential and rural land until the commencement of the *Safer Families Levy Act 2016*.
7. DI2016-149 provided the fixed charge of general rates included an additional \$30 for a parcel of residential or rural land, constituting the same amount as the Levy determined by this instrument.

8. DI2016-149 ceases to have operative effect on the commencement of the *Safer Families Levy Act 2016*.
9. This instrument provides that where the general rates fixed charge for a parcel of residential or rural land was subject to DI2016-149, and included the additional \$30, the determined amount of the Levy for the parcel is \$0. This provision ensures there is no double imposition of the Levy for the households which paid an additional fixed charge under DI2016-149.
10. Therefore, if the rates imposed and assessed for a parcel included the additional fixed charge of \$30 determined under DI2016-149, there is no liability to pay the Levy again in the 2016–17 financial year. All households will be subject to the Safer Families Levy in the amount of \$30 for 2016–17.

Authorised by the Treasurer
Andrew Barr MLA