

Rates (Instalment Dates) Determination 2020

Disallowable instrument DI2020–233

made under the

Rates Act 2004, s 19 (Payment of rates by instalments)

EXPLANATORY STATEMENT

In March and April 2020, the Government announced two economic survival packages to support business, industry and our community affected by the impact of COVID-19.

As part of the economic survival packages, the Government delayed issuing 2019-20 quarter 4 rates assessments by four weeks to provide cashflow support to households and businesses. Rates instalments were payable one month after the date of the delayed rates notice.

Section 19 (4) of the *Rates Act 2004* allows the Minister to determine payment instalment dates that are earlier or later than when they are ordinarily due. Under the *Rates (Instalment Dates) Determination 2020* (the Instalment Dates Determination), the Minister has determined the due dates of rates instalments for each quarter of the 2020-21 financial year that are under 3 months apart but at least separated by 2 months and 3 weeks. This is required to gradually transition out of the delayed schedule, resulting from the temporary COVID-19 measure, and to bring the rates instalment payment dates back on schedule.

To minimise cashflow impacts on ratepayers, the adjustments are spaced over 12 months. The payment dates for the first three quarters of the 2020-21 financial year will occur later than would otherwise have been scheduled. Note, that as part of the economic survival packages the ACT Government also provides that persons experiencing financial hardship may be eligible to defer the payment of rates on their principal place of residence, interest-free for up to one year. The Commissioner for ACT Revenue has the ability to defer the payment of rates under sections 46 and 47 of the *Rates Act 2004*.

Note that for rates purposes, the ACT is divided into three sectors based on geographic locations. When payment is due depends on the location of the property and which sector it is in. For more information about each sector, please visit the ACT Revenue Office's website: <https://www.revenue.act.gov.au/rates>.

Section 5 of the Instalment Dates Determination provides that, in the Minister's opinion, the determination is consistent with human rights. This ensures that the determination is compatible with human rights, and that proper consideration has been given to human rights in making the determination.

The ACT Human Rights Commission was consulted on this instrument.

Authorised by the Treasurer
Andrew Barr MLA