

TASMANIA

**LOCAL GOVERNMENT (RATES AND CHARGES
REMISSIONS) REGULATIONS 2024**

STATUTORY RULES 2024, No. 55

CONTENTS

1. Short title
2. Commencement
3. Interpretation
4. Meaning of eligible pensioner
5. Maximum remission
6. Prescribed institutions

LOCAL GOVERNMENT (RATES AND CHARGES REMISSIONS) REGULATIONS 2024

I, the Governor in and over the State of Tasmania and its Dependencies in the Commonwealth of Australia, acting with the advice of the Executive Council, make the following regulations under the *Local Government (Rates and Charges Remissions) Act 1991*.

Dated 8 October 2024.

B. BAKER
Governor

By Her Excellency's Command,

N. STREET
Minister for Finance

1. Short title

These regulations may be cited as the *Local Government (Rates and Charges Remissions) Regulations 2024*.

2. Commencement

These regulations take effect on 26 November 2024.

*Local Government (Rates and Charges Remissions) Regulations
2024
Statutory Rules 2024, No. 55*

r. 3

3. Interpretation

In these regulations –

Act means the *Local Government (Rates and Charges Remissions) Act 1991*.

4. Meaning of eligible pensioner

(1) In this regulation –

health care card means a health care card –

- (a) within the meaning of the *Social Security Act 1991* of the Commonwealth; and
- (b) issued to a person eligible under that Act;

pensioner concession card means a pensioner concession card issued under the *Social Security Act 1991* of the Commonwealth or as a fringe benefit under the *Veterans' Entitlements Act 1986* of the Commonwealth;

totally and permanently incapacitated person means a person to whom section 24 of the *Veterans' Entitlements Act 1986* of the Commonwealth, or section 199 of the *Military Rehabilitation and Compensation Act 2004* of the Commonwealth, applies;

war widow means –

*Local Government (Rates and Charges Remissions) Regulations
2024
Statutory Rules 2024, No. 55*

r. 4

- (a) a war widow receiving a pension under Part II or IV of the *Veterans' Entitlements Act 1986* of the Commonwealth at a rate determined in accordance with section 30(1) of that Act; or
- (b) a person who was a wholly dependent partner of a person who is a deceased member, within the meaning of section 5 of the *Military Rehabilitation and Compensation Act 2004* of the Commonwealth, to whom section 12 of that Act applies;

war widower means –

- (a) a war widower receiving a pension under Part II or IV of the *Veterans' Entitlements Act 1986* of the Commonwealth at a rate determined in accordance with section 30(1) of that Act; or
- (b) a person who was a wholly dependent partner of a person who is a deceased member, within the meaning of section 5 of the *Military Rehabilitation and Compensation Act 2004* of the Commonwealth, to whom section 12 of that Act applies.

(2) For the purposes of the Act –

*Local Government (Rates and Charges Remissions) Regulations
2024
Statutory Rules 2024, No. 55*

r. 5

eligible pensioner means –

- (a) a person who holds a current pensioner concession card; or
- (b) a person who holds a current pensioner concession card that is for the time being inoperative because the person is temporarily out of Australia; or
- (c) a person who holds a current health care card; or
- (d) a totally and permanently incapacitated person; or
- (e) a war widow; or
- (f) a war widower.

5. Maximum remission

(1) In this regulation –

CPI figure means the Consumer Price Index (All Groups) Number for Hobart published by the Australian Statistician under the authority of the *Census and Statistics Act 1905* of the Commonwealth;

March quarter, in relation to a financial year, means the months of January, February and March in that financial year.

*Local Government (Rates and Charges Remissions) Regulations
2024
Statutory Rules 2024, No. 55*

r. 5

- (2) For the purpose of section 4(2) of the Act, the maximum amount that may be remitted each financial year by a municipality in respect of rates and charges payable in respect of any one area of land is the amount calculated in accordance with the following formula:

$$A = B \times \frac{C}{D}$$

where –

A is the maximum amount that may be remitted for the financial year, rounded to the nearest cent in accordance with subregulation (5) and then rounded to the nearest dollar in accordance with subregulation (6);

B is the maximum amount, before rounding, that could be remitted in the financial year immediately preceding the financial year in which the maximum amount is to apply;

C is the CPI figure for the March quarter of the financial year immediately preceding the financial year in which the maximum amount is to apply;

D is the CPI figure for the March quarter immediately preceding the March quarter referred to in the definition of **C**.

- (3) If the maximum amount **A** in subregulation (2) is less than the maximum amount for the preceding

*Local Government (Rates and Charges Remissions) Regulations
2024
Statutory Rules 2024, No. 55*

r. 5

year, the maximum amount that may be remitted is to remain the same as the preceding year.

- (4) For the purposes of section 4(2) of the Act, and for the purposes of the application of subregulations (2) and (3) in relation to any subsequent financial year, the maximum amount that may be remitted for the 2024-2025 financial year is –
- (a) \$379.41 in relation to an area of land, the owner or occupier of which is a customer within the meaning of the *Water and Sewerage Industry Act 2008*; and
 - (b) \$558.50 in relation to an area of land, the owner or occupier of which is not a customer within the meaning of the *Water and Sewerage Industry Act 2008*.
- (5) An amount which is a fraction of a cent is rounded to the nearest cent by –
- (a) where the number is 0.5 of a cent or more, increasing that amount to the next whole cent; or
 - (b) where the number is less than 0.5 of a cent, decreasing that amount to the next whole cent.
- (6) An amount which is dollars and a number of cents is rounded to the nearest dollar by –

*Local Government (Rates and Charges Remissions) Regulations
2024
Statutory Rules 2024, No. 55*

r. 6

- (a) where the number of cents is 50 or more, increasing that amount to the next whole dollar; or
- (b) where the number of cents is less than 50, decreasing that amount to the next whole dollar.

6. Prescribed institutions

For the purposes of section 4(3) of the Act, the following are prescribed institutions:

- (a) a residential facility providing residential care as defined in section 41-3 of the *Aged Care Act 1997* of the Commonwealth;
- (b) a hospital providing care to nursing-home type patients as defined in section 3 of the *Health Insurance Act 1973* of the Commonwealth;
- (c) a facility providing psychiatric or psychological care to persons residing in the facility.

*Local Government (Rates and Charges Remissions) Regulations
2024
Statutory Rules 2024, No. 55*

Printed and numbered in accordance with the *Rules Publication Act 1953*.

Notified in the *Gazette* on 16 October 2024.

These regulations are administered in the Department of Treasury and Finance.

EXPLANATORY NOTE

(This note is not part of the regulations)

These regulations –

- (a) prescribe the maximum remission allowable in rates and charges for the purposes of the *Local Government (Rates and Charges Remissions) Act 1991*; and
- (b) define *prescribed institutions* and *eligible pensioner* for the purposes of that Act; and
- (c) are made consequentially on the repeal of the *Local Government (Rates and Charges Remissions) Regulations 2014* under section 11 of the *Subordinate Legislation Act 1992*.