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SOUTH AUSTRALIA



RevenueSA

Emergency Services Levy (Fixed Property)

Circular No. 3

EMERGENCY SERVICES FUNDING ACT 1998 (Fixed Property Component)

This Circular provides advice and guidance concerning the fixed property component of the Act in the following areas:

- 1. Concessions
- 2. Reference Panel

1. CONCESSIONS

Further to information contained in Circular No 2, the following information is advised in relation to concessions on the fixed property component of the levy.

Pensioners and self-funded retirees with seniors cards may receive a concession of <u>up to \$40</u> on their principal place of residence, with a maximum of one concession per property.

The following groups qualify for a concession:

GROUP 1

- Pensioner Concession Card holders
 - Aged pension;
 - Disability allowance;
 - Carers allowance;
 - Sole parent allowance;
 - Widows allowance; and
 - Mature age allowance.
- State Concession Card holders
- Veterans Gold Repatriation Card (TPI)

A person who has previously satisfied the eligibility requirements of the SA Water administered scheme in respect of council and water rates on his/her principal place of residence will receive a concession of up to \$40. RevenueSA will both identify those people

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meeting these criteria who are currently registered with SA Water and also will automatically apply the concession.

A person who is eligible for a Group 1 remission which has not been identified by SA Water will, upon receipt of his/her levy notice, be required to prove his/her eligibility for the concession through Family and Youth Services (FAYS). Once eligibility has been confirmed, a revised notice will be forwarded to the person for the reduced amount.

GROUP 2

- Beneficiaries of the following Federal Government Allowances:
 - Newstart allowance;
 - Sickness allowance;
 - Widows allowance;
 - NIES allowance;
 - Youth allowance;
 - Partners allowance;
 - Parenting payment partnered allowance (additional allowance category only); and
 - Commonwealth Development Employment Program (CDEP).

Upon receipt of their levy notice, Group 2 Federal Government Allowance recipients will be required to prove their eligibility for the concession through Family and Youth Services (FAYS). Once eligibility has been confirmed, a revised notice will be forwarded to the person for the reduced amount.

GROUP 3

- New Zealand and British War Widows
- Australian War Widows
- Self funded retirees who hold State Seniors Cards

Upon receipt of his/her levy notice, a person eligible for a Group 3 remission will be required to prove his/her eligibility for the concession through Family and Youth Services (FAYS). Once eligibility has been confirmed, a revised notice will be forwarded to the person for the reduced amount.

For further details regarding eligibility for a concession, please contact your local FAYS office.

2. REFERENCE PANEL

The Emergency Services Reference Panel has been formed to provide advice to the Government regarding claims from people who feel they have been dealt with unjustly or unfairly with respect to the application of the levy in their circumstances. The Panel will provide a report based on written submissions received, to the Government by 1 March 2000.

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Written submissions can be made to:

Emergency Services Reference Panel C/- Attorney-Generals Department GPO Box 1743
ADELAIDE SA 5001

FURTHER INFORMATION

Location

Emergency Services Levy RevenueSA Ground Floor 200 Victoria Square ADELAIDE SA 5000

Telephone

1300 366 150

Website

http://www.treasury.sa.gov.au/revenuesa/esl.html

Postal

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15 September 1999

COMMISSIONER OF STATE TAXATION