

2002

THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Treasurer)

Revenue Legislation Amendment Bill 2002 (No 2)

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Revenue Legislation Amendment Bill 2002 (No 2)

A Bill for

An Act to amend the *First Home Owner Grant Act 2000*, the *Payroll Tax Act 1987* and the *Rates and Land Tax Act 1926*

The Legislative Assembly for the Australian Capital Territory enacts as follows:

1 **Part 1 Preliminary**

2 **1 Name of Act**

3 This Act is the *Revenue Legislation Amendment Act 2002 (No 2)*.

4 **2 Commencement**

5 (1) Part 4 commences on 1 July 2003.

6 (2) The remaining provisions commence on the day after the
7 notification day.

8 *Note* The naming and commencement provisions automatically commence on
9 the notification day (see Legislation Act, s 75 (1)).

1 **Part 2** **First Home Owner Grant Act**
2 **2000**

3 **3 Act amended—pt 2**

4 This part amends the *First Home Owner Grant Act 2000*.

5 **4 Criterion 4—Applicant (or applicant's partner) must not**
6 **have had relevant interest in residential property**
7 **New section 11 (3)**

8 *insert*

9 (3) An applicant is also ineligible if, before the commencement date of
10 the relevant transaction, the applicant or the applicant's partner—

11 (a) held a relevant interest in residential property in the ACT or an
12 interest in residential property in a State that is a relevant
13 interest under the corresponding law of the State; and

14 (b) occupied the property as a place of residence.

1 **Part 3** **Payroll Tax Act 1987**

2 **5 Act amended—pt 3**

3 This part amends the *Payroll Tax Act 1987*.

4 **6 Exemption from tax**
5 **Section 9 (5)**

6 *substitute*

7 (5) In subsection (1) (g):

8 *prescribed person*, in relation to an employer, means a person who
9 was, for longer than 12 months immediately before starting
10 employment with the employer—

11 (a) unemployed; and

12 (b) receiving an allowance under the *Social Security Act 1991*
13 (Cwlth) for that unemployment.

14 (6) For subsection (5), definition of *prescribed person*, a period of not
15 longer than 4 weeks, or periods totalling not longer than 4 weeks,
16 when a person was employed, or was not receiving an allowance
17 under the *Social Security Act 1991* (Cwlth) for unemployment, must
18 be disregarded in working out whether a period is a period of longer
19 than 12 months mentioned in the definition.

Part 4 Rates and Land Tax Act 1926

7 Act amended—pt 4

This part amends the *Rates and Land Tax Act 1926*.

8 Interpretation for Act Section 4 (1), definitions of *city area* and *commissioner*

omit

9 Section 4 (1), remaining definitions

relocate to the dictionary

10 Section 4, remainder

substitute

4 Dictionary

The dictionary at the end of this Act is part of the Act.

Note 1 The dictionary at the end of this Act defines certain words and expressions used in this Act.

Note 2 A definition in the dictionary applies to the entire Act unless the definition, or another provision of the Act, provides otherwise or the contrary intention otherwise appears (see Legislation Act, s 155 and s 156 (1)).

4A Notes

A note included in this Act is explanatory and is not part of the Act.

Note See Legislation Act, s 127 (1), (4) and (5) for the legal status of notes.

Section 11

1 **11 Unimproved value**
2 **Section 5 (1) (d) and (e)**

3 *substitute*

4 (d) that the rent payable under the lease throughout the term of
5 99 years beginning on the relevant date was a nominal rent.

6 **12 Rateable lands**
7 **Section 6 (1)**

8 *omit*

9 (1) All land

10 *substitute*

11 All land

12 **13 Section 6 (2)**

13 *omit*

14 **14 Application of determination or redetermination to rates**
15 **Section 11 (3) (b) and (c)**

16 *substitute*

17 (b) if section 10 (1) (b) applies—on the day of the relevant change
18 of circumstances;

19 **15 Imposition**
20 **Section 13 (2) and (3)**

21 *omit*

22 rateable land in the city area

23 *substitute*

24 residential or commercial land

16 Section 13 (3), definition of *P**substitute****P*** means—

(a) for a parcel of residential land—0.7820%; or

(b) for a parcel of commercial land—1.3356%.

17 Section 13 (4)*omit*

rateable land outside the city area

substitute

rural land

**18 Imposition of land tax
Section 22A (2) (b)***omit*

non-residential land

substitute

commercial land

19 Section 22A, table, column 4 heading*omit*

non-residential land

substitute

commercial land

Section 20

- 1 **20 Exempt land**
2 **Section 22B (1) (a)**
3 *omit*
4 land leased for residential purposes to
5 *substitute*
6 residential land owned by

- 7 **21 Section 22B (1) (b)**
8 *substitute*
9 (b) a parcel of rural land;

- 10 **22 Section 22B (8), definition of *primary production***
11 *omit*

- 12 **23 Section 22BB heading**
13 *substitute*

- 14 **22BB Commissioner must be told if land leased for residential**
15 **purposes is rented**

- 16 **24 Section 22BB (2)**
17 *omit*
18 , and is exempt from land tax under section 22B (1) (a),

- 19 **25 New section 22BB (3)**
20 *insert*
21 (3) Subsections (1) and (2) do not apply to a company.

26 Section 22GM heading*substitute***22GM Imposition and assessment of rates—certain qualifying parcels of land****27 Section 22GM (1) (a)***omit*

in the city area

28 Section 22GM (2)*omit*

rateable land in the city area

substitute

residential or commercial land

29 New sections 34B and 34C*insert***34B Certificate of rates, land tax and other charges**

(1) A person may apply to the commissioner for a certificate of—

(a) the rates assessed to be payable under this Act for a parcel of land for the current financial year; and

(b) the land tax assessed to be payable under this Act for the land for the current quarter; and

Section 29

- 1 (c) the rates, land tax and other amounts immediately payable to
2 the Territory under this Act in relation to the land.

3 *Note 1* A fee may be determined under s 36 (Determination of fees) for this
4 section.

5 *Note 2* If a form is approved under s 38 (Approved forms) for an application,
6 the form must be used.

- 7 (2) The commissioner must give the applicant a certificate—

8 (a) stating the rates assessed to be payable under this Act for the
9 land for the current financial year; and

10 (b) stating the land tax assessed to be payable under this Act for
11 the land for the current quarter; and

12 (c) stating—

13 (i) the rates, land tax and other amounts immediately
14 payable to the Territory under this Act in relation to the
15 land; or

16 (ii) that no amounts are immediately payable to the Territory
17 under this Act in relation to the land.

18 (3) The certificate is conclusive proof for a genuine buyer for value of
19 the matters certified.

20 (4) For this section, rates, land tax and other amounts are taken to be
21 payable immediately even though any necessary time after service
22 of a notice may not have ended.

23 **34C Statement of amounts payable and payments made**

- 24 (1) A person may apply to the commissioner for a statement of—

25 (a) the amounts that became payable to the Territory under this
26 Act in relation to a parcel of land in a stated financial year; and

(b) the payments received by the Territory in that year for amounts that became payable under this Act in relation to the land.

Note 1 A fee may be determined under s 36 (Determination of fees) for this section.

Note 2 If a form is approved under s 38 (Approved forms) for an application, the form must be used.

(2) The commissioner must give the applicant the statement requested.

30 New dictionary

insert

Dictionary

(see s 4)

Note 1 The Legislation Act contains definitions and other provisions relevant to this Act.

Note 2 In particular, the Legislation Act, dict, pt 1, defines the following terms:

- commissioner for revenue
- contravene
- fail
- financial year
- person.

commercial land means rateable land that is not residential land or rural land.

commissioner means the commissioner for revenue.

primary production means—

(a) production resulting directly from—

(i) cultivation of land; or

(ii) keeping animals for sale of the animals, their bodily produce or their natural increase; or

(iii) fishing operations; or

Section 30

- 1 (iv) forest operations; and
- 2 (b) the manufacture of dairy produce by the person who produced
- 3 the raw material used in that manufacture.
- 4 ***residential land*** means rateable land—
- 5 (a) leased for residential purposes only; or
- 6 (b) leased for residential purposes and other purposes but used for
- 7 residential purposes only.
- 8 ***rural land*** means rateable land—
- 9 (a) leased for the purpose of primary production only; or
- 10 (b) leased for the purpose of primary production and other
- 11 purposes but used primarily for primary production.
- 12 ***year*** means a financial year.
-

Endnote**Republications of amended laws**

For the latest republication of amended laws, see www.legislation.act.gov.au.