

2000

THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Chief Minister)

**Treasury and Infrastructure Legislation
Amendment Bill 2000**

A BILL

FOR

An Act to amend certain laws on taxes and grants

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

1 Name of Act

This Act is the *Treasury and Infrastructure Legislation Amendment*
5 *Act 2000*.

35332 (2000/153) (T63/2000)

2 Commencement

- (1) Section 3 is taken to have commenced on 1 July 2000.
- (2) Section 4 commences on 1 November 2000.
- (3) Section 5 commences on the day on which this Act is notified in the Gazette.

Note The provisions of an Act providing for its name and commencement automatically commence on the date of notification of the Act (see *Interpretation Act 1967*, s 10B).

3 Amendment of the First Home Owner Grant Act

- (1) This section amends the *First Home Owner Grant Act 2000*.
- (2) The dictionary is amended by omitting the definition of *permanent resident* and substituting the following definition:

“permanent resident means—

- (a) a person who holds a permanent visa for section 30 of the *Migration Act 1958* (Cwlth); or
- (b) a New Zealand citizen who holds a special category visa under section 32 of the *Migration Act 1958* (Cwlth).”

4 Amendment of the Gaming Machine Act

- (1) This section amends the *Gaming Machine Act 1987*.
- (2) Section 58A is amended by omitting from subsection (1) “was liable for a global GST amount (the *GST paid*) for a GST tax period that ended during a month” and substituting “paid to the Commonwealth, during a month, an amount in respect of the licensee’s liability for a global GST amount (the *GST paid*)”.

5 Amendment of the Rates and Land Tax Act

- (1) This section amends the *Rates and Land Tax Act 1926*.
- (2) Section 22BB is omitted and the following section substituted:

“22BB Commissioner must be told if residential land is rented

- “(1) A person who becomes the owner of a parcel of land that is leased for residential purposes, and becomes or continues to be rented by a tenant**

on the change of ownership, must tell the commissioner in writing within 30 days—

(a) that the parcel became or continued to be rented; and

(b) the date when the parcel became rented.

- 5 “(2) The owner of a parcel of land that is leased for residential purposes, and is exempt from land tax under paragraph 22B (1) (a), must tell the commissioner in writing within 30 days if the parcel becomes rented by a tenant.”.

Endnotes

Acts amended

- 1 For s 3—Act 2000 No 23 (not republished).
- 2 For s 4—Republished as in force on 1 March 1999. See also Acts 1999 Nos 35, 38, 47 and 56; 2000 No 19.
- 3 For s 5—Republished as in force on 1 August 2000 (Republication No 6).