



## AUSTRALIAN CAPITAL TERRITORY

# Revenue Legislation Amendment Act 2002 (No 2)

Act 2002 No 48

## Contents

---

	Page
<b>Part 1</b>	<b>Preliminary</b>
1	Name of Act 2
2	Commencement 2
<b>Part 2</b>	<b>First Home Owner Grant Act 2000</b>
3	Act amended—pt 2 3
4	Criterion 4—Applicant (or applicant's partner) must not have had relevant interest in residential property New section 11 (3) 3

---

	Page
<b>Part 3                      Payroll Tax Act 1987</b>	
5        Act amended—pt 3	4
6        Exemption from tax Section 9 (5)	4
<b>Part 4                      Rates and Land Tax Act 1926</b>	
7        Act amended—pt 4	5
8        Interpretation for Act	
Section 4 (1), definitions of city area and commissioner	5
9        Section 4 (1), remaining definitions	5
10       Section 4, remainder	5
11       Unimproved value	
Section 5 (1) (d) and (e)	6
12       Rateable lands	
Section 6 (1)	6
13       Section 6 (2)	6
14       Application of determination or redetermination to rates	
Section 11 (3) (b) and (c)	6
15       Imposition	
Section 13 (2) and (3)	6
16       Section 13 (3), definition of <i>P</i>	7
17       Section 13 (4)	7
18       Imposition of land tax	
Section 22A (2) (b)	7
19       Section 22A, table, column 4 heading	7
20       Exempt land	
Section 22B (1) (a)	8
21       Section 22B (1) (b)	8
22       Section 22B (8), definition of <i>primary production</i>	8
23       Section 22BB heading	8
24       Section 22BB (2)	8
25       New section 22BB (3)	8
26       Section 22GM heading	9
27       Section 22GM (1) (a)	9
28       Section 22GM (2)	9
29       New sections 34B and 34C	9
30       New dictionary	11



AUSTRALIAN CAPITAL TERRITORY

# Revenue Legislation Amendment Act 2002 (No 2)

**Act 2002 No 48**

---

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

---

*Notified under the Legislation Act 2001 on 20 December 2002  
(see [www.legislation.act.gov.au](http://www.legislation.act.gov.au))*

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

---

## Part 1 Preliminary

### 1 Name of Act

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

### 2 Commencement

- (1) Part 4 commences on 1 July 2003.
- (2) The remaining provisions commence on the day after the notification day.

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

## Part 2                      First Home Owner Grant Act 2000

### 3      Act amended—pt 2

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

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

*insert*

- (3) An applicant is also ineligible if, before the commencement date of the relevant transaction, the applicant or the applicant's partner—
- (a) held a relevant interest in residential property in the ACT or an interest in residential property in a State that is a relevant interest under the corresponding law of the State; and
  - (b) occupied the property as a place of residence.

## Part 3 Payroll Tax Act 1987

### 5 Act amended—pt 3

This part amends the *Payroll Tax Act 1987*.

### 6 Exemption from tax Section 9 (5)

*substitute*

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

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

- (a) unemployed; and
- (b) receiving an allowance under the *Social Security Act 1991* (Cwlth) for that unemployment.

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

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

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

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

- (1) All land

*substitute*

All land

**13 Section 6 (2)***omit***14 Application of determination or redetermination to rates  
Section 11 (3) (b) and (c)***substitute*

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

**15 Imposition  
Section 13 (2) and (3)***omit*

rateable land in the city area

*substitute*

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

**20 Exempt land  
Section 22B (1) (a)***omit*

land leased for residential purposes to

*substitute*

residential land owned by

**21 Section 22B (1) (b)***substitute*

(b) a parcel of rural land;

**22 Section 22B (8), definition of *primary production****omit***23 Section 22BB heading***substitute***22BB Commissioner must be told if land leased for residential purposes is rented****24 Section 22BB (2)***omit*

, and is exempt from land tax under section 22B (1) (a),

**25 New section 22BB (3)***insert*

(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
  - (c) the rates, land tax and other amounts immediately payable to the Territory 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 a certificate—
- (a) stating the rates assessed to be payable under this Act for the land for the current financial year; and
  - (b) stating the land tax assessed to be payable under this Act for the land for the current quarter; and
  - (c) stating—
    - (i) the rates, land tax and other amounts immediately payable to the Territory under this Act in relation to the land; or
    - (ii) that no amounts are immediately payable to the Territory under this Act in relation to the land.
- (3) The certificate is conclusive proof for a genuine buyer for value of the matters certified.
- (4) For this section, rates, land tax and other amounts are taken to be payable immediately even though any necessary time after service of a notice may not have ended.

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

- (1) A person may apply to the commissioner for a statement of—
- (a) the amounts that became payable to the Territory under this 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
  - (iv) forest operations; and
- (b) the manufacture of dairy produce by the person who produced the raw material used in that manufacture.

***residential land*** means rateable land—

- (a) leased for residential purposes only; or
- (b) leased for residential purposes and other purposes but used for residential purposes only.

***rural land*** means rateable land—

- (a) leased for the purpose of primary production only; or
- (b) leased for the purpose of primary production and other purposes but used primarily for primary production.

***year*** means a financial year.

---

## Endnote

### Republications of amended laws

For the latest republication of amended laws, see [www.legislation.act.gov.au](http://www.legislation.act.gov.au).

*[Presentation speech made in Assembly on 14 November 2002]*

I certify that the above is a true copy of the Revenue Legislation Amendment Bill 2002 (No 2) which was passed by the Legislative Assembly on 10 December 2002.

Clerk of the Legislative Assembly

© Australian Capital Territory 2002