



Australian Capital Territory

Revenue Legislation Amendment Act 2007

A2007-21

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Australian Capital Territory

Revenue Legislation Amendment Act 2007

A2007-21

An Act to amend the Duties Act 1999, the Land Tax Act 2004, the Payroll Tax Act 1987 and the Rates Act 2004

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

J2007-9

Authorised by the ACT Parliamentary Counsel—also accessible at www.legislation.act.gov.au

Part 1 Preliminary

1 Name of Act

This Act is the *Revenue Legislation Amendment Act 2007*.

2 Commencement

This Act commences on the day after its notification day.

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

Part 2 Duties Act 1999

3 Legislation amended—pt 2

This part amends the *Duties Act 1999*.

4 Transfer of land to certain authorities and other bodies Section 64 (1)

substitute

- (1) Duty of \$20 is chargeable on a grant of a Crown lease to a non-commercial Commonwealth authority.

5 Repossessed motor vehicles Section 216 (c)

omit

licensed dealer under the *Sale of Motor Vehicles Act 1977*

substitute

licensed vehicle dealer

6 Prerequisites for registration Section 221 (1) (c) (i)

substitute

- (i) the person is carrying on business as a licensed vehicle dealer; and

7 Dictionary, definition of *licensed vehicle dealer*

substitute

licensed vehicle dealer means a licensed dealer under the *Sale of Motor Vehicles Act 1977*, or the holder of a similar licence under a corresponding law.

Part 3 Land Tax Act 2004

8 Legislation amended—pt 3

This part amends the *Land Tax Act 2004*.

9 Payment of land tax New section 17 (2A)

insert

- (2A) However, if the owner of the parcel is a person to whom section 20 (3) applies in relation to the unpaid land tax, the amount is payable by the person who was the owner of the parcel for the period to which the liability relates.

Part 4 Payroll Tax Act 1987

10 Legislation amended—pt 4

This part amends the *Payroll Tax Act 1987*.

11 Wages to which this Act applies Section 2D (1)

substitute

- (1) The following wages are wages to which this Act applies:
 - (a) wages that are paid or payable in the ACT in a month or part of a month in relation to services performed or rendered in—
 - (i) the ACT or another country; or
 - (ii) more than 1 State or Territory;
 - (b) wages that are paid or payable elsewhere than in the ACT in a month or part of a month in relation to services performed or rendered wholly in the ACT.

Part 5 Rates Act 2004

12 Legislation amended—pt 5

This part amends the *Rates Act 2004*.

13 Imposition of rates—qualifying parcels of land Section 34 (3), formula

substitute

$$[(FCC \times CP) + (FCR \times RP)] + [(AUV - TA) \times (\{CP \times PC\} + \{RP \times PR\})]$$

14 Section 34 (4), definition of *FC*

substitute

FCC means the fixed charge determined under the Taxation Administration Act, section 139 for the parcel as commercial land.

FCR means the fixed charge determined under the Taxation Administration Act, section 139 for the parcel as residential land.

Endnotes

1 Presentation speech

Presentation speech made in the Legislative Assembly on 29 May 2007.

2 Notification

Notified under the Legislation Act on 19 June 2007.

3 Republications of amended laws

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

I certify that the above is a true copy of the Revenue Legislation Amendment Bill 2007, which was passed by the Legislative Assembly on 7 June 2007.

Clerk of the Legislative Assembly

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