



Australian Capital Territory

Revenue Legislation Amendment Act 2010

A2010-1

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J2009-430

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



Australian Capital Territory

Revenue Legislation Amendment Act 2010

A2010-1

An Act to amend the *First Home Owner Grant Act 2000* and the *Taxation Administration Act 1999*

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 2010*.

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 First Home Owner Grant Act 2000

3 Legislation amended—pt 2

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

4 Criterion 5—Residence requirements Section 12 (4)

substitute

- (4) The commissioner may give an approval or exemption under this section within 18 months after completion of the eligible transaction to which the application relates.
- (5) If an application is made by joint applicants and at least 1 (but not all) of the applicants complies with the residence requirements, the non-complying applicant or applicants are exempted from compliance with the residence requirements.

5 Applications for review Section 31

omit

a reviewable decision

substitute

a decision of the commissioner under section 29

Part 3 Taxation Administration Act 1999

6 Legislation amended—pt 3

This part amends the *Taxation Administration Act 1999*.

7 New section 19A

insert

19A Application for refund

- (1) If a taxpayer claims to be entitled to a refund of tax paid under a tax law, the taxpayer may apply to the commissioner for a refund.

Note If a form is approved under s 139C for this provision, the form must be used.

- (2) The application must be made within 5 years after the tax was paid.
- (3) This section does not affect the operation of any other provision of a tax law that authorises or requires a refund of tax paid.

Endnotes

1 Presentation speech

Presentation speech made in the Legislative Assembly on 12 November 2009.

2 Notification

Notified under the Legislation Act on 16 February 2010.

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 2010, which originated in the Legislative Assembly as the Revenue Legislation Amendment Bill 2009 and was passed by the Assembly on 9 February 2010.

Acting Clerk of the Legislative Assembly

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