

2009

THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Treasurer)

Revenue Legislation Amendment Bill 2009

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Revenue Legislation Amendment Bill 2009

A Bill for

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:

1 **Part 1 Preliminary**

2 **1 Name of Act**

3 This Act is the *Revenue Legislation Amendment Act 2009*.

4 **2 Commencement**

5 This Act commences on the day after its notification day.

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

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

2 **3** **Legislation amended—pt 2**

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

4 **4** **Criterion 5—Residence requirements**
5 **Section 12 (4)**

6 *substitute*

7 (4) The commissioner may give an approval or exemption under this
8 section within 18 months after completion of the eligible transaction
9 to which the application relates.

10 (5) If an application is made by joint applicants and at least 1 (but not
11 all) of the applicants complies with the residence requirements, the
12 non-complying applicant or applicants are exempted from
13 compliance with the residence requirements.

14 **5** **Applications for review**
15 **Section 31**

16 *omit*

17 a reviewable decision

18 *substitute*

19 a decision of the commissioner under section 29

1 **Part 3 Taxation Administration Act 1999**

2 **6 Legislation amended—pt 3**

3 This part amends the *Taxation Administration Act 1999*.

4 **7 New section 19A**

5 *insert*

6 **19A Application for refund**

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

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

11 (2) The application must be made within 5 years after the tax was paid.

12 (3) This section does not affect the operation of any other provision of a
13 tax law that authorises or requires a refund of tax paid.

Endnotes

1 Presentation speech

Presentation speech made in the Legislative Assembly on 2009.

2 Notification

Notified under the Legislation Act on 2009.

3 Republications of amended laws

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

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