

2010

THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

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(As presented)

(Treasurer)

# Revenue Legislation Amendment Bill 2010

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J2009-949

Authorised by the ACT Parliamentary Counsel—also accessible at [www.legislation.act.gov.au](http://www.legislation.act.gov.au)

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FOR THE AUSTRALIAN CAPITAL TERRITORY

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(As presented)

(Treasurer)

1 **Revenue Legislation Amendment Bill**  
2 **2010**

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**A Bill for**

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

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

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J2009-949

Authorised by the ACT Parliamentary Counsel—also accessible at [www.legislation.act.gov.au](http://www.legislation.act.gov.au)

1 **Part 1 Preliminary**

2 **1 Name of Act**

3 This Act is the *Revenue Legislation Amendment Act 2010*.

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** **Duties Act 1999**

2 **3** **Legislation amended—pt 2**

3 This part amends the *Duties Act 1999*.

4 **4** **New section 73B**

5 *insert*

6 **73B** **Transfers etc to special disability trusts**

7 (1) No duty is chargeable under this chapter on a dutiable transaction  
8 that is a transfer or grant of a residential lease if—

9 (a) the transfer or grant is to a special disability trust; and

10 (b) the commissioner is satisfied that the property the subject of  
11 the transfer or grant is to be used as the principal place of  
12 residence of the beneficiary of the trust.

13 (2) In this section:

14 *special disability trust*—see the *Social Security Act 1991* (Cwlth),  
15 section 1209L.

1 **Part 3 Payroll Tax Act 1987**

2 **5 Legislation amended—pt 3**

3 This part amends the *Payroll Tax Act 1987*.

4 **6 Exempt wages**  
5 **New section 2F (1) (aa)**

6 *insert*

7 (aa) wages paid or payable in relation to any period when an  
8 employee takes part in activities under the *Emergencies*  
9 *Act 2004* as—

10 (i) a volunteer member of the rural fire service; or

11 (ii) a volunteer member of the SES; or

12 (iii) a volunteer member of a community fire unit; or

13 (iv) a casual volunteer; or

14 (v) an emergency services support volunteer;

15 **7 Section 2F (2) and note**

16 *substitute*

17 (2) However, wages mentioned in subsection (1) (aa) that are paid or  
18 payable as annual leave, long service leave or sick leave are not  
19 exempt wages.

20 (3) A declaration is a disallowable instrument.

21 *Note* A disallowable instrument must be notified, and presented to the  
22 Legislative Assembly, under the Legislation Act.

1 **8 Dictionary, note 2**

2 *insert*

- 3 • rural fire service  
4 • SES

1 **Part 4 Rates Act 2004**

2 **9 Legislation amended—pt 4**

3 This part amends the *Rates Act 2004*.

4 **10 Definitions for pt 7**  
5 **Section 45, definition of *eligible person*, new**  
6 **paragraph (d)**

7 *insert*

8 (d) a special disability trust.

9 **11 Section 45, definition of *owner*, new paragraph (a) (ia)**

10 *insert*

11 (ia) for a parcel held under a lease in trust for the beneficiary  
12 of a special disability trust—the special disability trust; or

13 **12 Section 45, new definition of *special disability trust***

14 *insert*

15 *special disability trust*—see the *Social Security Act 1991* (Cwlth),  
16 section 1209L.

17 **13 Determination for deferral of rates on application**  
18 **New section 46 (2) (aa)**

19 *insert*

20 (aa) that the owner is a special disability trust; or



**14 New section 46 (8)**

*insert*

- (8) In subsection (5), the reference to an applicant is, if the applicant is a special disability trust, a reference to the trust beneficiary.

**15 Determination for deferral of rates without application  
New section 47 (4A)**

*insert*

- (4A) If the owner of the parcel of land is a special disability trust—
- (a) a reference to the owner (first and second occurring) in subsection (4) (b) is taken to be a reference to the trust beneficiary; and
- (b) a reference to the owner in subsection (4) (b) (ii) is taken to be a reference to the trust.

**16 Rebate of rates—capped  
New section 64 (4A)**

*insert*

- (4A) In subsection (2), if the person is a special disability trust, the condition in subsection (2) (b) will be satisfied if the parcel is the trust beneficiary's principal place of residence for all or part of the year.

**17 Change in circumstances  
Section 67 (1A)**

*insert*

- (1A) This section also applies to a special disability trust if—
- (a) the trust stops being the owner of the trust beneficiary's principal place of residence; or
- (b) the trust beneficiary's principal place of residence changes.

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## Endnotes

**1 Presentation speech**

Presentation speech made in the Legislative Assembly on 2010.

**2 Notification**

Notified under the Legislation Act on 2010.

**3 Republications of amended laws**

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

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