

2016

THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

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(As presented)

(Treasurer)

# Revenue Legislation Amendment Bill 2016

## Contents

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	Page
<b>Part 1</b>	<b>Preliminary</b>
1	Name of Act 2
2	Commencement 2
3	Legislation amended 2
4	Legislation repealed 2
<b>Part 2</b>	<b>Duties Act 1999</b>
5	Payment of duty—'off the plan' purchase agreements Section 16A (1) (b) 3
6	Section 16A (1) (c) 3
7	Section 16A (4) 3

## Contents

---

	Page	
8	Declaration of affordable house and land packages Section 16B	3
9	What is the <i>dutiable value</i> of dutiable property? Section 20 (2)	3
10	Section 20 (3)	4
11	Section 20 (7), definition of <i>declared affordable house and land package</i>	4
12	Declaration of recognised stock exchanges Section 252A	4
13	Dictionary, definition of <i>recognised stock exchange</i>	4
<b>Part 3</b>	<b>Rates Act 2004</b>	
14	Meaning of <i>unimproved value</i> Section 6 (1)	5
15	Section 6 (1) (b) and (c)	5
16	Section 6 (1), note	5
17	Section 6 (2)	5
18	Sections 9 and 10	5
19	Redetermination—error Section 11 (1)	6
20	Section 11 (2)	7
21	Section 11 (3), except example and note	7
22	Redetermination—change of circumstances Section 11A (5) (a)	7
23	Application by owner of eligible parcel of land Section 31 (1), except notes	7
24	New section 31 (3) (aa)	8
25	End of application of div 5.2 New section 36 (1) (aa)	8
26	Section 36 (3)	8
27	Dictionary, definition of <i>relevant date</i>	8
<b>Part 4</b>	<b>Taxation Administration Act 1999</b>	
28	Increase in penalty tax for concealment Section 34 (c)	9
29	Orders to comply with requirements Section 71 (4)	9

## Contents

---

	Page
30	Powers of entry and inspection
	Section 83 (1) (c) 9
31	Section 83 (4), new definition of <i>identity card</i> 9
32	New division 9.2A 10
33	Dictionary, new definitions 14
34	Dictionary, definition of <i>identity card</i> 15
35	Dictionary, new definition of <i>occupier</i> 15
36	Dictionary, definition of <i>tax officer</i> , new paragraph (a) (ia) 15
37	Further amendments, mentions of <i>served on</i> 15



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# Revenue Legislation Amendment Bill 2016

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## A Bill for

An Act to amend legislation about revenue, and for other purposes

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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 2016*.

4 **2 Commencement**

5 This Act commences on 1 September 2016.

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

8 **3 Legislation amended**

9 This Act amends the following legislation:

- 10 • [Duties Act 1999](#)
- 11 • [Rates Act 2004](#)
- 12 • [Taxation Administration Act 1999](#).

13 **4 Legislation repealed**

14 All instruments under the [Duties Act 1999](#), section 252A are  
15 repealed.

---

1 **Part 2** **Duties Act 1999**

2 **5** **Payment of duty—‘off the plan’ purchase agreements**  
3 **Section 16A (1) (b)**

4 *substitute*

5 (b) the purchaser’s interest under the agreement is transferred;

6 **6** **Section 16A (1) (c)**

7 *substitute*

8 (c) 1 year has passed since the date of the agreement;

9 **7** **Section 16A (4)**

10 *substitute*

11 (4) In this section:

12 *‘off the plan’ purchase agreement* means an agreement for the sale  
13 or transfer of dutiable property that is, or includes, land where a  
14 residence is to be erected or developed before completion of the sale  
15 or transfer.

16 **8** **Declaration of affordable house and land packages**  
17 **Section 16B**

18 *omit*

19 **9** **What is the *dutiable value* of dutiable property?**  
20 **Section 20 (2)**

21 *omit*

- 1 **10 Section 20 (3)**
- 2 *omit*
- 3 Also, the
- 4 *substitute*
- 5 The
- 6 **11 Section 20 (7), definition of *declared affordable house***
- 7 ***and land package***
- 8 *omit*
- 9 **12 Declaration of recognised stock exchanges**
- 10 **Section 252A**
- 11 *omit*
- 12 **13 Dictionary, definition of *recognised stock exchange***
- 13 *omit*



---

## Part 3 Rates Act 2004

### 14 Meaning of *unimproved value* Section 6 (1)

*omit 1st mention of*  
the relevant date  
*substitute*  
a date (the *base date*),

### 15 Section 6 (1) (b) and (c)

*omit*  
the relevant date  
*substitute*  
the base date

### 16 Section 6 (1), note

*omit*

### 17 Section 6 (2)

*omit*  
the relevant date  
*substitute*  
a date

### 18 Sections 9 and 10

*substitute*

## 9 First determination of unimproved value

- (1) This section applies to a parcel of land that becomes rateable in a financial year (the *first financial year*).

1 (2) The commissioner must determine the unimproved value of the  
2 parcel of land for the first financial year as at 1 January in the  
3 immediately preceding financial year.

4 (3) If the determination for the first financial year is not made in that  
5 year, the commissioner must also determine the unimproved value  
6 of the parcel for each subsequent financial year.

7 **Example**

8 A parcel of land became rateable on 28 September 2009. However, the first  
9 determination of the unimproved value of the parcel of land was not made until  
10 2016. The first determination of the unimproved value of the parcel of land is for  
11 the unimproved value as at 1 January 2009 and applies to the parcel for the  
12 financial year beginning on 1 July 2009.

13 The commissioner must redetermine the unimproved value of the parcel of land  
14 for each of the financial years from 2010 to 2016.

15 *Note* An example is part of the Act, is not exhaustive and may extend, but  
16 does not limit, the meaning of the provision in which it appears (see  
17 [Legislation Act](#), s 126 and s 132).

18 **10 Annual redeterminations**

19 (1) This section applies to a parcel of land that is rateable on 1 January  
20 in a year.

21 (2) The commissioner must, as soon as practicable after 1 January,  
22 redetermine the unimproved value of the parcel of land as at that  
23 date for the financial year immediately following that date.

24 **19 Redetermination—error**  
25 **Section 11 (1)**

26 *omit*

27 a particular date

28 *substitute*

29 1 January in a particular year (the *redetermination date*)

---

**20 Section 11 (2)**

*omit*

that date

*substitute*

the redetermination date

**21 Section 11 (3), except example and note**

*substitute*

- (3) The redetermination applies to the parcel of land for the financial year immediately following the redetermination date.

**22 Redetermination—change of circumstances  
Section 11A (5) (a)**

*substitute*

- (a) beginning on 1 July in the calendar year when the redetermination is made; and

**23 Application by owner of eligible parcel of land  
Section 31 (1), except notes**

*substitute*

- (1) The owner of an eligible parcel of land may apply to the commissioner for the parcel to be dealt with under this division if—
- (a) the owner intends—
- (i) to develop the land partly for residential purposes and partly for commercial purposes; and
- (ii) to apply for subdivision of the developed land under the [Unit Titles Act](#); and
- (b) when the application is made—
- (i) the parcel of land is entirely undeveloped; or

- 1 (ii) the owner—  
2 (A) has development approval to undertake commercial  
3 and residential development on the parcel; and  
4 (B) intends to start the development within 2 years after  
5 the application is made.

6 **24 New section 31 (3) (aa)**

7 *insert*

8 (aa) a copy of the development approval; and

9 **25 End of application of div 5.2**  
10 **New section 36 (1) (aa)**

11 *insert*

12 (aa) if, 2 years after the qualifying development application for the  
13 parcel is made, development has not started, or has started but  
14 has not materially affected the ability to use the parcel for the  
15 purposes permitted by the lease—the 1st day after the end of  
16 the 2-year period;

17 **26 Section 36 (3)**

18 *omit*

19 subsection (3)

20 *substitute*

21 subsection (2)

22 **27 Dictionary, definition of *relevant date***

23 *omit*

---

## Part 4 Taxation Administration Act 1999

### 28 Increase in penalty tax for concealment Section 34 (c)

*substitute*

- (c) hinders or obstructs an authorised officer exercising functions under division 9.2, or an authorised valuer exercising functions under division 9.2A, for the purposes of determining the taxpayer's liability; or

### 29 Orders to comply with requirements Section 71 (4)

*omit*

serve a copy of the order on

*substitute*

give a copy of the order to

### 30 Powers of entry and inspection Section 83 (1) (c)

*omit*

tax officer

*substitute*

authorised officer

### 31 Section 83 (4), new definition of *identity card*

*insert*

*identity card* means—

- (a) an identity card issued under section 80 (1); or
- (b) an identity card approved under section 80 (2), together with a notice issued under section 79 (3) (b).

1 **32 New division 9.2A**

2 *insert*

3 **Division 9.2A Authorised valuers**

4 **90A Definitions—div 9.2A**

5 In this division:

6 *at* premises includes in or on the premises.

7 *occupier*, of premises, includes—

- 8 (a) a person believed on reasonable grounds to be an occupier of  
9 the premises; and  
10 (b) a person apparently in charge of the premises.

11 **90B Appointment of authorised valuers**

12 The commissioner may appoint a person as an authorised valuer for  
13 this Act.

14 *Note 1* For the making of appointments (including acting appointments), see  
15 the [Legislation Act](#), pt 19.3.

16 *Note 2* In particular, a person may be appointed for a particular provision of a  
17 law (see [Legislation Act](#), s 7 (3)) and an appointment may be made by  
18 naming a person or nominating the occupant of a position (see  
19 [Legislation Act](#), s 207).

20 **90C Authorised valuers—functions**

21 An authorised valuer has the following functions:

- 22 (a) to conduct a valuation for the purposes of 1 or more of the  
23 following Acts:  
24 (i) the [Duties Act 1999](#);  
25 (ii) the [Lands Acquisition Act 1994](#);  
26 (iii) the [Planning and Development Act 2007](#);  
27 (iv) the [Rates Act 2004](#);

1 (b) to exercise any other function given to the valuer under this  
2 Act or another territory law.

3 *Note* A provision of a law that gives an entity (including a person) a function  
4 also gives the entity powers necessary and convenient to exercise the  
5 function (see [Legislation Act](#), s 196 and dict, pt 1, def *entity*).

6 **90D Authorised valuers—identity cards**

7 (1) The commissioner must give an authorised valuer an identity card  
8 stating the person's name and that the person is an authorised  
9 valuer.

10 (2) The identity card must show—

- 11 (a) a recent photograph of the person; and  
12 (b) the card's date of issue and expiry; and  
13 (c) anything else prescribed by regulation.

14 *Note* If a form is approved under s 139C for the identity card, the form must  
15 be used.

16 (3) A person commits an offence if—

- 17 (a) the person stops being an authorised valuer; and  
18 (b) the person does not return the person's identity card to the  
19 commissioner as soon as practicable after the day the person  
20 stops being an authorised valuer.

21 Maximum penalty: 1 penalty unit.

22 (4) Subsection (3) does not apply to a person if the person's identity  
23 card has been—

- 24 (a) lost or stolen; or  
25 (b) destroyed by someone else.

26 *Note* The defendant has an evidential burden in relation to the matters  
27 mentioned in s (4) (see [Criminal Code](#), s 58).

28 (5) An offence against this section is a strict liability offence.

- 1 **90E Power to enter premises**
- 2 (1) An authorised valuer may, at any reasonable time, enter premises
- 3 for the purpose of conducting a valuation under any of the following
- 4 Acts:
- 5 (a) the *Duties Act 1999*;
- 6 (b) the *Lands Acquisition Act 1994*;
- 7 (c) the *Planning and Development Act 2007*;
- 8 (d) the *Rates Act 2004*.
- 9 (2) However, subsection (1) does not authorise entry into a part of the
- 10 premises used only for residential or private business purposes.
- 11 (3) An authorised valuer may, without the consent of the occupier of
- 12 premises, enter land and any common property to ask for consent to
- 13 enter the premises.
- 14 (4) To remove any doubt, an authorised officer may enter premises
- 15 under subsection (1) without payment of an entry fee or other
- 16 charge.
- 17 (5) In this section:
- 18 *common property* includes common property under the *Community*
- 19 *Title Act 2001* and the *Unit Titles Act 2001*.
- 20 *part of the premises used only for residential or private business*
- 21 *purposes*—
- 22 (a) includes—
- 23 (i) the inside of a residential building; and
- 24 (ii) the inside of a building used to conduct a private
- 25 business; but
- 26 (b) does not include the front yard, back yard or side yards of
- 27 premises on which a residential building or a building used to
- 28 conduct a private business are located.



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1    **90F       Production of identity card**

2           An authorised valuer must not remain at premises entered under this  
3           division if the valuer does not produce the valuer's identity card  
4           when asked by the occupier.

5    **90G       Consent to entry**

6           (1) When seeking the consent of an occupier of premises to enter the  
7           premises under section 90E (3) (Power to enter premises), an  
8           authorised valuer must—

9           (a) produce the valuer's identity card; and

10          (b) tell the occupier—

11               (i) the purpose of the entry; and

12               (ii) that consent may be refused.

13          (2) If the occupier consents, the authorised valuer must ask the occupier  
14          to sign a written acknowledgment (an *acknowledgement of*  
15          *consent*)—

16          (a) that the occupier was told—

17               (i) the purpose of the entry; and

18               (ii) that consent may be refused; and

19          (b) that the occupier consented to the entry; and

20          (c) stating the time and date consent was given.

21          (3) If the occupier signs an acknowledgment of consent, the authorised  
22          officer must immediately give a copy to the occupier.

23          (4) A court must find that an occupier did not consent to entry to  
24          premises by the authorised valuer under this division if—

25               (a) the question arises in a proceeding in the court whether the  
26               occupier consented to the entry; and

27               (b) an acknowledgment of consent is not produced in evidence;  
28               and

Section 33

---

1 (c) it is not proved that the occupier consented to the entry.

2 **90H General powers on entry to premises**

3 (1) An authorised valuer who enters premises under this division may  
4 do 1 or more of the following in relation to the premises or anything  
5 at the premises:

6 (a) inspect or examine;

7 (b) take measurements;

8 (c) take photographs, films, or audio, video or other recordings;

9 (d) require the occupier, or anyone at the premises, to produce  
10 documents or anything else that the occupier or person at the  
11 premises has, or has access to, that are reasonably needed to  
12 exercise a function under this division;

13 (e) require the occupier, or anyone at the premises, to give the  
14 authorised valuer copies of documents produced under  
15 paragraph (d) that are reasonably needed to exercise a function  
16 under this division;

17 (f) require the occupier, or anyone at the premises, to give the  
18 authorised valuer reasonable assistance to exercise a function  
19 under this division.

20 (2) A person must take reasonable steps to comply with a requirement  
21 under subsection (1) (d), (e) or (f).

22 Maximum penalty: 50 penalty units.

23 **33 Dictionary, new definitions**

24 *insert*

25 *at* premises, for division 9.2A (Authorised valuers)—see  
26 section 90A.

27 *authorised valuer* means an authorised valuer appointed under  
28 section 90B.

- 
- 1 **34 Dictionary, definition of *identity card***
- 2 *omit*
- 3 **35 Dictionary, new definition of *occupier***
- 4 *insert*
- 5 *occupier*, of premises, for division 9.2A (Authorised valuers)—see
- 6 section 90A.
- 7 **36 Dictionary, definition of *tax officer*, new paragraph (a) (iia)**
- 8 *insert*
- 9 (iia) an authorised valuer; or
- 10 **37 Further amendments, mentions of *served on***
- 11 *omit*
- 12 *served on*
- 13 *substitute*
- 14 *given to*
- 15 *in*
- 16 • section 45
- 17 • sections 54 and 55
- 18 • section 82
- 19 • section 100
- 20 • section 102
- 21 • section 107, definition of *internally reviewable decision*
- 22 • section 117

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## Endnotes

**1 Presentation speech**

Presentation speech made in the Legislative Assembly on 8 June 2016.

**2 Notification**

Notified under the [Legislation Act](#) on 2016.

**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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