

2016

THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Treasurer)

Revenue Legislation Amendment Bill 2016 (No 2)

Contents

		Page
1	Name of Act	2
2	Commencement	2
3	Legislation amended—sch 1	2
Schedule 1	Legislation amended	3
Part 1.1	Civil Law (Sale of Residential Property) Act 2003	3
Part 1.2	Duties Act 1999	3
Part 1.3	Land Rent Act 2008	45

J2015-782

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Contents

		Page
Part 1.4	Land Tax Act 2004	45
Part 1.5	Land Titles Act 1925	45
Part 1.6	Land Titles (Unit Titles) Act 1970	51
Part 1.7	Payroll Tax Act 2011	51
Part 1.8	Planning and Development Act 2007	52
Part 1.9	Rates Act 2004	52
Part 1.10	Retirement Villages Act 2012	52
Part 1.11	Taxation Administration Act 1999	53
Part 1.12	Unlawful Gambling Act 2009	56
Part 1.13	Unlawful Gambling Regulation 2010	56

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(Treasurer)

Revenue Legislation Amendment Bill 2016 (No 2)

A Bill for

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

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

1 **1 Name of Act**

2 This Act is the *Revenue Legislation Amendment Act 2016 (No 2)*.

3 **2 Commencement**

4 (1) This Act commences on a day fixed by the Minister by written
5 notice.

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

8 *Note 2* A single day or time may be fixed, or different days or times may be
9 fixed, for the commencement of different provisions (see [Legislation](#)
10 [Act](#), s 77 (1)).

11 (2) If this Act has not commenced before 1 January 2018, it
12 automatically commences on that day.

13 (3) The [Legislation Act](#), section 79 (Automatic commencement of
14 postponed law) does not apply to this Act.

15 **3 Legislation amended—sch 1**

16 This Act amends the legislation mentioned in schedule 1.

1 **Schedule 1** **Legislation amended**

2 (see s 3)

3 **Part 1.1** **Civil Law (Sale of Residential**
4 **Property) Act 2003**

5 **[1.1]** **Section 15 (7), note**

6 *substitute*

7 *Note* See the *Duties Act 1999*, s 50 in relation to any liability for duty payable
8 in relation to the contract.

9 **Part 1.2** **Duties Act 1999**

10 **[1.2]** **Section 6, new definition of *cancelled***

11 *insert*

12 *cancelled*—

13 (a) means rescinded, annulled or otherwise terminated without
14 completion; and

15 (b) includes abandoned.

16 **[1.3]** **Section 7 (3), definition of *transfer*, note**

17 *omit*

18 charged

19 *substitute*

20 payable

1 **[1.4] Section 8 (1)**

2 *omit*

3 is to be charged

4 *substitute*

5 is payable

6 **[1.5] Section 8 (2)**

7 *omit*

8 charging

9 *substitute*

10 paying

11 **[1.6] Section 11**

12 *substitute*

13 **11 When does a liability for duty arise?**

14 (1) A liability for duty payable under this chapter arises—

15 (a) when a transfer of dutiable property occurs; or

16 (b) if a transfer of dutiable property is effected by an instrument—
17 when the instrument is first executed.

18 *Note* **First executed**, for an instrument—see s 243.

19 (2) However, a liability for duty payable under this chapter must not be
20 paid until it becomes payable under section 16 (When does duty
21 become payable?).

1 **[1.7] Section 15 (2)**

2 *substitute*

3 (2) Subsection (1) does not apply in relation to a dutiable transaction
4 if—

5 (a) the registrar-general must tell the commissioner about the
6 transaction under the *Land Titles Act 1925*, section 178B
7 (Registrar-general may give information about certain dutiable
8 transactions and instruments to revenue commissioner); or

9 (b) an electronic application for assessment of duty in relation to
10 the transaction is lodged with the commissioner by a person
11 approved under section 239 (Electronic assessment and
12 payment of duty) within the 90-day period.

13 (3) If an agreement for the sale or transfer of dutiable property is
14 cancelled to give effect to a subsale, the purchaser or transferee
15 must, within 14 days after the date the agreement is cancelled (or
16 any longer time determined by the commissioner), lodge with the
17 commissioner the instrument effecting the cancelled agreement.

18 (4) A determination is a notifiable instrument.

19 *Note* A notifiable instrument must be notified under the [Legislation Act](#).

20 **[1.8] Sections 16 and 16A**

21 *substitute*

22 **16 When does duty become payable?**

23 (1) The duty payable under this chapter in relation to a dutiable
24 transaction mentioned in column 2 of an item in table 16 becomes
25 payable at the time mentioned in the item, column 3.

1 **Table 16**

column 1 item	column 2 dutiabale transaction	column 3 when duty becomes payable
1	transfer of dutiable property	when the transfer is registered with the registrar-general
2	agreement for sale or transfer	when the transfer is registered with the registrar-general after the agreement is completed
3	declaration of trust	when the declaration is made
4	grant of a Crown lease (or declared land sublease)	when the lease is registered with the registrar-general
5	grant of a commercial lease with premium	when the lease is registered with the registrar-general
6	cancelled agreement for which duty is payable under s 50	when the cancelled agreement is lodged with the commissioner under s 15 (3)

2 *Note* Liability for duty payable under pt 3.2 arises when a relevant acquisition is made (see
3 s 85). Duty must be paid within 90 days after the relevant acquisition is made (see
4 s 88).

5 (2) A tax default does not happen for the Taxation Administration Act if
6 duty payable under this chapter in relation to a dutiable transaction
7 mentioned in column 2 of an item in table 16 is paid within 14 days,
8 or any longer time determined by the commissioner, after the duty
9 becomes payable.

10 (3) A determination is a notifiable instrument.

11 *Note* A notifiable instrument must be notified under the [Legislation Act](#).

1 **[1.9] Section 17 (1) to (5)**

2 *substitute*

3 (1) If a dutiable transaction is effected by more than 1 instrument, duty
4 under this chapter—

5 (a) is payable in relation to the first executed instrument effecting
6 the transaction; but

7 (b) is not payable in relation to the other instruments.

8 *Note* **First executed**, for an instrument—see s 243.

9 (2) Duty under this chapter is not payable in relation to a transfer of
10 dutiable property made in conformity with an agreement for the sale
11 or transfer of the property.

12 (3) Subsection (3A) applies if—

13 (a) a transfer of dutiable property is not made in conformity with
14 an agreement for the sale or transfer of the property; and

15 (b) the transfer would be in conformity with the agreement if the
16 transferee was the purchaser under the agreement; and

17 (c) the purchaser under the agreement and the transferee under the
18 transfer were related people at the time the agreement was
19 entered into.

20 (3A) Duty under this chapter—

21 (a) is payable in relation to the agreement for the sale or transfer of
22 the dutiable property; but

23 (b) is not payable in relation to the transfer of the dutiable
24 property.

25 (4) Duty under this chapter is not payable in relation to a transfer to a
26 trustee of dutiable property subject to a declaration of trust if ad
27 valorem duty has been paid on the declaration of trust in relation to
28 the same dutiable property.

- 1 (5) Duty under this chapter is not payable in relation to a declaration of
2 trust that declares the same trusts as those on and subject to which
3 the same dutiable property was transferred to the person declaring
4 the trust if ad valorem duty has been paid on the transfer.

5 **[1.10] Section 17 (7) (b)**

6 *substitute*

7 (b) the transfer is not exempt from duty under any of the
8 following:

- 9 (i) section 232G (Transactions under Family Law Act 1975
10 (Cwlth), s 90B, s 90C or s 90D financial agreements);
11 (ii) section 232H (Transactions under Family Law Act 1975
12 (Cwlth), pt VIIIAB financial agreements);
13 (iii) section 232I (Transactions under Domestic Relationships
14 Act 1994, s 33 (1) (d)).

15 **[1.11] Section 18**

16 *omit*

17 charged

18 *substitute*

19 payable

20 **[1.12] Section 18, new note**

21 *insert*

22 *Note* Exemptions from duty payable under this chapter are dealt with in
23 pt 2.5.

1 **[1.13] Section 19**

2 *omit*

3 **[1.14] Section 24 (5)**

4 *omit*

5 charged

6 *substitute*

7 payable

8 **[1.15] Section 24 (6) and (7)**

9 *omit*

10 **[1.16] Section 26 (1)**

11 *omit*

12 it is chargeable with duty under this chapter

13 *substitute*

14 duty is payable under this chapter in relation to the dutiable
15 transaction

16 **[1.17] Section 26 (2)**

17 *omit first mention of*

18 chargeable

19 *substitute*

20 payable

- 1 **[1.18] Section 26 (2)**
- 2 *omit*
- 3 the dutiable transaction is chargeable with duty under this chapter
- 4 *substitute*
- 5 duty is payable under this chapter in relation to the dutiable
- 6 transaction
- 7 **[1.19] Section 29 (4)**
- 8 *omit*
- 9 **[1.20] Section 33 (2)**
- 10 *omit*
- 11 that is chargeable with duty
- 12 *substitute*
- 13 for which duty is payable
- 14 **[1.21] Section 49**
- 15 *omit*
- 16 **[1.22] Section 50**
- 17 *substitute*
- 18 **50 Canceled agreements**
- 19 Duty under this chapter is payable in relation to an agreement for
- 20 the sale or transfer of dutiable property that is cancelled only if the
- 21 agreement was cancelled to give effect to a subsale.

1 **[1.23] Section 50A (1)**

2 *omit everything before paragraph (a), substitute*

3 (1) Duty under this chapter is not payable in relation to a transfer of
4 dutiable property by instrument if the commissioner is satisfied
5 that—

6 **[1.24] Section 50A (2) (a)**

7 *substitute*

8 (a) duty under this chapter is not payable in relation to the transfer
9 because of this section; and

10 **[1.25] Section 50A (4)**

11 *omit*

12 **[1.26] Section 51 (1)**

13 *omit*

14 Duty of \$20 is chargeable

15 *substitute*

16 Duty under this chapter is not payable

17 **[1.27] Section 53 (2)**

18 *omit*

19 less an amount of \$20

20 **[1.28] Part 2.5 heading**

21 *substitute*

22 **Part 2.5 Exemptions**

1 **[1.29] Section 54 (2)**

2 *omit*

3 Duty of \$20 is chargeable in respect of

4 *substitute*

5 Duty under this chapter is not payable in relation to

6 **[1.30] Section 54 (2)**

7 *omit*

8 the transfer is chargeable with the same duty

9 *substitute*

10 the same duty is payable in relation to the transfer

11 **[1.31] Section 54 (3)**

12 *omit*

13 Duty of \$20 is chargeable in respect of

14 *substitute*

15 Duty under this chapter is not payable in relation to

16 **[1.32] Section 54 (4)**

17 *omit*

18 Duty of \$20 is also chargeable

19 *substitute*

20 Duty under this chapter is also not payable

1 **[1.33] Section 55**

2 *substitute*

3 **55 Transfer to custodian of managed investment scheme**

4 Duty under this chapter is not payable in relation to a transfer of
5 dutiable property if the commissioner is satisfied that the transfer
6 is—

- 7 (a) from a responsible entity of a managed investment scheme or a
8 trustee of the responsible entity; and
9 (b) to a custodian or agent of the responsible entity.

10 **[1.34] Section 55A**

11 *omit*

12 Duty of \$20 is chargeable for the transfer of dutiable property—

13 *substitute*

14 Duty under this chapter is not payable in relation to a transfer of
15 dutiable property if the commissioner is satisfied that the transfer
16 is—

17 **[1.35] Section 55B (1)**

18 *substitute*

- 19 (1) Duty under this chapter is not payable in relation to a transfer of
20 dutiable property if the commissioner is satisfied that the transfer is
21 by a trustee of a registered scheme to a custodian or agent of the
22 responsible entity of the scheme as custodian or agent of the
23 scheme.

1 **[1.36] Section 55B (2)**

2 *after*

3 *if*

4 *insert*

5 the commissioner is satisfied that

6 **[1.37] Section 56 (1)**

7 *substitute*

8 (1) Duty under this chapter is not payable in relation to—

9 (a) a declaration of trust made by an apparent purchaser in relation
10 to identified dutiable property if the commissioner is
11 satisfied—

12 (i) that the property is vested in the apparent purchaser on
13 trust for the real purchaser who provided the money for
14 the purchase of the dutiable property; or

15 (ii) that—

16 (A) the property is to be vested in the apparent
17 purchaser on trust for the real purchaser; and

18 (B) the money for the purchase of the dutiable property
19 has been or will be provided by the real purchaser;
20 or

21 (b) a transfer of dutiable property from an apparent purchaser to
22 the real purchaser if the commissioner is satisfied that the
23 dutiable property is vested in an apparent purchaser on trust for
24 the real purchaser who provided the money for the purchase of
25 the dutiable property.

1 **[1.38] Section 57 (1)**

2 *omit everything after paragraph (b), substitute*

3 duty under this chapter is not payable in relation to the transfer of
4 the dutiable property back to the transferor.

5 **[1.39] Section 57 (2)**

6 *substitute*

7 (2) If duty is not payable under subsection (1) on the transfer of dutiable
8 property back from the trustee to the transferor—

9 (a) duty is not payable in relation to the initial transfer from the
10 transferor to the trustee; and

11 (b) the commissioner must reassess the initial transfer and refund
12 any duty paid on application for a refund made within 5 years
13 after the initial assessment, or 12 months after the transfer back
14 to the transferor, whichever is later.

15 **[1.40] Section 58**

16 *substitute*

17 **58 Property passing to beneficiaries**

18 (1) Duty under this chapter is not payable in relation to a transfer for no
19 consideration of dutiable property to a beneficiary made under and
20 in conformity with the trusts contained in a declaration of trust.

- 1 (2) However, subsection (1) applies—
- 2 (a) only to the extent that the property being transferred is property
- 3 that the commissioner is satisfied is—
- 4 (i) wholly or substantially the same as the dutiable property
- 5 the subject of the declaration and that—
- 6 (A) duty payable under this Act has been paid in
- 7 relation to the declaration of trust over that
- 8 property; or
- 9 (B) duty is not payable under this Act in relation to the
- 10 declaration of trust; or
- 11 (ii) dutiable property representing the proceeds of
- 12 reinvestment of property mentioned in paragraph (a); or
- 13 (iii) property to which both paragraphs (a) and (b) apply; and
- 14 (b) only if the commissioner is satisfied that the transferee was a
- 15 beneficiary when the liability for duty in relation to the
- 16 declaration of trust arose.

17 **[1.41] Section 60**

18 *substitute*

19 **60 Declaration of trust relating to managed investment**

20 **scheme**

21 Duty under this chapter is not payable in relation to a declaration of

22 trust if the commissioner is satisfied that the declaration is made—

- 23 (a) by a trustee in relation to dutiable property that, immediately
- 24 before the trust is declared, is held by the trustee as trustee of
- 25 the responsible entity of a managed investment scheme; and
- 26 (b) for the purpose of holding the dutiable property on trust for the
- 27 responsible entity of the managed investment scheme.

1 **[1.42] Section 62 (1)**

2 *after*

3 *if*

4 *insert*

5 the commissioner is satisfied that

6 **[1.43] Section 62 (2) to (6)**

7 *substitute*

8 (2) Duty under this chapter is not payable in relation to a transfer to
9 which this section applies.

10 **[1.44] Section 63 (1) to (3)**

11 *substitute*

12 (1) Duty under this chapter is not payable in relation to the following
13 transactions:

14 (a) a transfer of, or an agreement to transfer, dutiable property
15 from a trustee of a relevant fund or trust to a custodian of the
16 trustee of the fund or trust, if the commissioner is satisfied that
17 there is no change in the beneficial ownership of the property;

18 (b) a transfer of, or an agreement to transfer, dutiable property
19 from a custodian of a trustee of a relevant fund or trust to a
20 trustee of the fund or trust, if the commissioner is satisfied that
21 there is no change in the beneficial ownership of the property;

22 (c) a transfer of, or an agreement to transfer, dutiable property
23 from a custodian of a trustee of a relevant fund or trust to
24 another custodian of the trustee of the fund or trust, if the
25 commissioner is satisfied that there is no change in the
26 beneficial ownership of the property.

- 1 **[1.45] Sections 64, 65 and 66**
- 2 *substitute*
- 3 **65 Transfer of land under Fair Work (Registered**
4 **Organisations) Act 2009 (Cwlth)**
- 5 Duty under this chapter is not payable in relation to a transfer of
6 land if the commissioner is satisfied that the transfer is made in
7 accordance with the *Fair Work (Registered Organisations) Act 2009*
8 (Cwlth), section 82.
- 9 **66 Conveyances to prescribed people**
- 10 Duty under this chapter is not payable in relation to a grant or
11 transfer of land to a person if the commissioner is satisfied that the
12 person is a prescribed person.
- 13 **[1.46] Section 67**
- 14 *omit*
- 15 The duty chargeable on the transfer of a unit within the meaning of
16 the *Unit Titles Act 2001* is \$20 if the commissioner is satisfied
17 that—
- 18 *substitute*
- 19 Duty under this chapter is not payable in relation to the transfer of a
20 unit within the meaning of the *Unit Titles Act 2001* if the
21 commissioner is satisfied that—

1 **[1.47] Section 68 (1)**

2 *omit*

3 (1) Duty of \$20 is chargeable for the grant of a new Crown lease to the
4 lessee under a previous Crown lease because of the surrender of the
5 previous lease if the surrender was only for 1 or more of the
6 following purposes:

7 *substitute*

8 (1) Duty under this chapter is not payable for the grant of a new Crown
9 lease to the lessee under a previous Crown lease because of the
10 surrender of the previous lease if the commissioner is satisfied that
11 the surrender was only for 1 or more of the following purposes:

12 **[1.48] Section 68 (2)**

13 *omit everything before paragraph (a), substitute*

14 (2) Duty under this chapter is not payable for the grant of new Crown
15 leases to a lessee under a previous Crown lease because of the
16 surrender of the previous lease if the commissioner is satisfied that
17 the surrender was only for—

18 **[1.49] Section 68 (3)**

19 *omit everything before paragraph (a), substitute*

20 (3) Duty under this chapter is not payable for the grant of a new Crown
21 lease to a lessee under 2 or more previous Crown leases because of
22 the surrender of the previous leases if the commissioner is satisfied
23 that the surrender was only for—

- 1 **[1.50] Section 69**
- 2 *omit*
- 3 **[1.51] Section 71**
- 4 *omit*
- 5 Duty of \$20 is chargeable in respect of a dutiable transaction if—
- 6 *substitute*
- 7 Duty under this chapter is not payable in relation to a dutiable
- 8 transaction if the commissioner is satisfied that—
- 9 **[1.52] Section 72 (1), except note**
- 10 *substitute*
- 11 (1) Duty under this chapter is not payable in relation to a transfer by
- 12 someone to the person's partner of dutiable property consisting of
- 13 an interest in property if the commissioner is satisfied that, at the
- 14 date of transfer of the interest, the property is used as their principal
- 15 place of residence.
- 16 **[1.53] Part 2.6 heading**
- 17 *omit*
- 18 **[1.54] Section 73**
- 19 *omit*

1 **[1.55] Section 73A (1)**

2 *omit*

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

5 *substitute*

6 (1) Duty under this chapter is not payable in relation to a dutiable
7 transaction that is a transfer or grant of a residential lease if—

8 **[1.56] Section 73B (1)**

9 *omit*

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

12 *substitute*

13 (1) Duty under this chapter is not payable in relation to a dutiable
14 transaction that is a transfer or grant of a residential lease if—

15 **[1.57] Section 74 (1)**

16 *omit*

17 (1) A dutiable transaction is exempt from duty under this chapter if it
18 is—

19 *substitute*

20 (1) Duty under this chapter is not payable in relation to a dutiable
21 transaction if it is—

1 **[1.58] Section 74A**

2 *omit*

3 No duty is chargeable under this chapter on—

4 *substitute*

5 Duty under this chapter is not payable in relation to—

6 **[1.59] Section 74B**

7 *omit*

8 **[1.60] Section 75AB (2) and (3)**

9 *substitute*

10 (2) The application must be made at the same time as the instrument
11 effecting the dutiable transaction is lodged with the registrar-general
12 under the *Land Titles Act 1925*, section 47C (Registration of
13 instruments effecting dutiable transaction).

14 (3) If there is more than 1 transferee or purchaser of the property, each
15 transferee or purchaser must be an eligible person.

16 **[1.61] Section 75AD (1) (a) and (b)**

17 *omit*

18 the day of the dutiable transaction

19 *substitute*

20 the day duty becomes payable in relation to the dutiable transaction

1 **[1.62] Section 77**

2 *omit*

3 This chapter charges duty on

4 *substitute*

5 Duty is payable under this chapter in relation to

6 **[1.63] Section 91**

7 *omit*

8 **[1.64] Section 93 (1)**

9 *omit*

10 chargeable with ad valorem duty

11 *substitute*

12 in relation to which ad valorem duty is payable

13 **[1.65] Section 95 (1)**

14 *substitute*

15 (1) Subsection (1A) applies if—

16 (a) the person lodging an acquisition statement under this part in
17 relation to the acquisition of an interest in a landholder tells the
18 commissioner when the statement is lodged that the acquisition
19 is effected for the purpose of securing financial
20 accommodation; and

21 (b) the commissioner is satisfied that the acquisition is effected for
22 that purpose.

23 (1A) Duty under this Act is not payable in relation to the statement so far
24 as it relates to the acquisition, except as provided by subsection (2).

1 **[1.66] Section 95 (2)**

2 *omit*

3 The statement is chargeable with duty

4 *substitute*

5 Duty is payable in relation to the statement

6 **[1.67] Section 108**

7 *omit*

8 The share allotment or unit issue by which a person acquires a land
9 use entitlement is chargeable with duty

10 *substitute*

11 Duty is payable in relation to the share allotment or unit issue by
12 which a person acquires a land use entitlement

13 **[1.68] Section 115F (1)**

14 *omit*

15 A declaration to the commissioner under section 115B (2) is
16 chargeable with duty

17 *substitute*

18 Duty is payable in relation to a declaration to the commissioner
19 under section 115B (2)

1 **[1.69] Division 3.7.1**

2 *substitute*

3 **Division 3.7.1 Exempt transactions—general**

4 **115H Ch 3 transactions—exemptions**

5 (1) Duty is not payable in relation to a chapter 3 transaction made by
6 operation of law on the bankruptcy of a person or the winding-up of
7 a company.

8 (2) Duty is not payable in relation to a chapter 3 transaction if the land
9 that is the subject of the interest concerned could have been acquired
10 by the person in a way that results in no duty being chargeable under
11 any of the following provisions:

12 (a) section 54 (Change in trustees);

13 (b) section 55 (Transfer to custodian of managed investment
14 scheme);

15 (c) section 55A (Transfers in relation to managed investment
16 schemes);

17 (d) section 55B (Transfers in relation to registered schemes);

18 (e) section 56 (Property vested in apparent purchaser);

19 (f) section 57 (1) (Transfers back from nominee), if the initial
20 transfer from the transferor to the trustee was a chapter 3
21 transaction;

22 *Note* No duty is chargeable for the initial transfer (see s (3)).

23 (g) section 58 (Property passing to beneficiaries);

24 (h) section 62 (Transfer of property from one superannuation fund
25 to another);

26 (i) section 63 (1) (Transfers between trustees and custodians of
27 superannuation funds or trusts).

- 1 (3) If duty is not payable under subsection (2) (f) for a chapter 3
2 transaction consisting of a transfer back from a trustee to a
3 transferor—
- 4 (a) duty is not payable in relation to the initial transfer from the
5 transferor to the trustee; and
- 6 (b) the commissioner must reassess the initial transfer and refund
7 any duty paid on application for a refund made within 5 years
8 after the initial assessment, or 12 months after the transfer back
9 to the transferor, whichever is later.
- 10 (4) Duty is not payable in relation to a chapter 3 transaction if the land
11 that is the subject of the interest concerned could have been acquired
12 by the person in a way that results in no duty being chargeable under
13 section 63 (1).

14 **[1.70] Section 174**

- 15 *omit*
- 16 charged on
- 17 *substitute*
- 18 payable in relation to

19 **[1.71] Sections 177 (1) and 183**

- 20 *omit*
- 21 This part charges duty on
- 22 *substitute*
- 23 Duty is payable under this part in relation to

1 **[1.72] Section 204**

2 *omit*

3 This chapter charges duty on

4 *substitute*

5 Duty is payable under this chapter in relation to

6 **[1.73] Section 205**

7 *omit everything after*

8 unless

9 *substitute*

10 no duty is payable under this chapter in relation to the application.

11 **[1.74] Sections 209, 210, 212 and 213**

12 *omit*

13 **[1.75] Section 224**

14 *omit*

15 Duty of \$20 is chargeable

16 *substitute*

17 Duty is not payable

1 **[1.76] Sections 227 to 229A**

2 *substitute*

3 **229 Minimum amount of duty**

4 (1) This section applies to an amount of duty payable under this Act,
5 other than chapter 8 (Insurance) or chapter 9 (Motor vehicle
6 registration), in relation to a transaction or instrument.

7 *Note* A reference to an Act includes a reference to the statutory instruments
8 made or in force under the Act, including any regulation (see
9 [Legislation Act](#), s 104).

10 (2) Despite any other provision of this Act, if the amount of duty
11 payable under this Act in relation to a transaction or instrument
12 would, apart from this section, be less than \$20, duty under this Act
13 is not payable.

14 **[1.77] New part 11.1 heading**

15 *insert*

16 **Part 11.1 Exemptions from duty—general**

17 **[1.78] Section 232A (1)**

18 *omit*

19 Duty under this chapter is not chargeable

20 *substitute*

21 Duty under this Act is not payable

1 **[1.79] Section 232A (5), definition of *dutiable transaction***

2 *omit*

3 **[1.80] New sections 232B to 232D and part 11.2**

4 *in chapter 11, insert*

5 **232B Hospitals and schools**

- 6 (1) Duty under this Act is not payable if the commissioner is satisfied
7 that the duty would be payable by a hospital or school or a trustee
8 who holds property in trust for the hospital or school.

9 *Note* **Hospital**—see the dictionary.

- 10 (2) In this section:

11 **government school**—see the [Education Act 2004](#), dictionary.

12 **property** held by a trustee in trust for a hospital or school includes
13 the following:

- 14 (a) land granted or transferred to the trustee;
15 (b) property transferred to the trustee under a chapter 3
16 transaction;
17 (c) a motor vehicle for which an application to register the vehicle
18 has been made.

19 **registered non-government school**—see the [Education Act 2004](#),
20 dictionary.

21 **school** means a government school or registered non-government
22 school.

23 **232C Commonwealth, States and Territories**

- 24 (1) Duty under this Act is not payable if the commissioner is satisfied
25 the duty would be payable by any of the following:

- 26 (a) the Commonwealth;

- 1 (b) a State or another Territory;
- 2 (c) a prescribed authority of the Commonwealth, a State or another
- 3 Territory;
- 4 (d) a non-commercial Commonwealth authority.

5 *Note* *State* includes the Northern Territory (see [Legislation Act](#), dict, pt 1).

6 (2) In this section:

7 ***non-commercial Commonwealth authority*** means a body corporate

8 (other than an incorporated company, society or association) that—

9 (a) is incorporated for a public purpose by or under a law of the

10 Territory or the Commonwealth; and

11 (b) does not have as its sole or principal function the carrying on

12 of an activity in the nature of a business, whether or not for

13 profit.

14 **232D Deceased estates**

15 (1) Duty under this Act is not payable in relation to the following:

16 (a) a transfer of dutiable property not made for valuable

17 consideration by the legal personal representative of a deceased

18 person to a beneficiary if the commissioner is satisfied that the

19 transfer is—

20 (i) a transfer made under and in conformity with the trusts

21 contained in the will of the deceased person or arising on

22 an intestacy; or

23 (ii) a transfer of property the subject of a trust for sale

24 contained in the will of the deceased person;

25 (b) a consent by a legal representative of a deceased person if the

26 commissioner is satisfied that the consent is to a transmission

27 application by a beneficiary;

- 1 (c) a transmission application to a devisee if the commissioner is
2 satisfied the devisee is also the sole legal representative;
- 3 (d) a chapter 3 transaction made consequent on the death of a
4 person if the transferor is the executor of the will of the
5 deceased person, the administrator of the estate of the deceased
6 person or a beneficiary of the will or estate of the deceased
7 person;
- 8 (e) an application to register a motor vehicle made by—
- 9 (i) a person in whom an interest in the vehicle has vested as
10 a personal representative of a deceased person in whose
11 name the vehicle was registered in the ACT; or
- 12 (ii) a person who has become beneficially entitled to the
13 vehicle following the death of a person in whose name
14 the vehicle was registered in the ACT; or
- 15 (iii) a person who has become beneficially entitled to the
16 vehicle by a right of survivorship following the death of a
17 former joint owner if, at the time of the death of the
18 former joint owner, the vehicle was registered in the
19 ACT.
- 20 (2) Subsection (3) applies to a transfer of dutiable property in relation to
21 which duty is payable under chapter 2 (Transactions concerning
22 dutiable property) if the commissioner is satisfied that the transfer is
23 made under, but only partly in conformity with, a trust contained in
24 the will of a deceased person or arising on an intestacy (the *trust*).

1 **Part 11.2 Exemptions from duty—certain**
2 **personal relationships**

3 **232E Definitions—pt 11.2**

4 In this part:

5 *de facto relationship*—see the *Family Law Act 1975* (Cwlth),
6 section 4AA.

7 *motor vehicle transfer application* means an application to transfer
8 the registration of a motor vehicle.

9 *spouse party*—see the *Family Law Act 1975* (Cwlth), section 4.

10 *transaction* means any of the following:

- 11 (a) a transfer of dutiable property;
- 12 (b) a motor vehicle transfer application following a transfer of
13 property in the vehicle to the applicant;
- 14 (c) a chapter 3 transaction.

15 **232F Transactions under certain court orders**

16 Duty under this Act is not payable in relation to a transaction made
17 under—

18 (a) an order of a court under the *Family Law Act 1975* (Cwlth) or
19 the *Married Persons Property Act 1986*; or

20 (b) any other order of a court for the distribution of property
21 consequent on the end of the relationship between partners.

22 *Note* The dictionary defines *partner* as a person's spouse or someone with
23 whom the person has a domestic relationship. *Domestic relationship* is
24 defined in the dictionary to have the same meaning as in the *Domestic*
25 *Relationships Act 1994*, s 3.

- 1 **232G Transactions under Family Law Act 1975 (Cwlth), s 90B,**
2 **s 90C or s 90D financial agreements**
- 3 (1) Duty under this Act is not payable in relation to a transaction made
4 under a financial agreement made under the *Family Law Act 1975*
5 (Cwlth), section 90B, section 90C or section 90D that is binding on
6 the parties under that Act, if—
- 7 (a) the commissioner is satisfied that the transaction is consequent
8 on the dissolution, annulment or irretrievable breakdown of a
9 marriage; and
- 10 (b) the property that is the subject of the transaction is matrimonial
11 property; and
- 12 (c) for a transfer of dutiable property or property in a motor
13 vehicle, the transfer is—
- 14 (i) to the parties to the marriage, or to either of them; or
- 15 (ii) to a child or children of either of them, or to a trustee for
16 the child or children; and
- 17 (d) for a chapter 3 transaction, the parties to the transaction are—
- 18 (i) the parties to the marriage, or either of them; or
- 19 (ii) a child or children of either of them, or a trustee for the
20 child or children.
- 21 (2) For subsection (1) (a), in deciding whether a transaction is
22 consequent on the irretrievable breakdown of a marriage, the
23 commissioner must have regard to any statement made by a party to
24 the marriage to the effect that—
- 25 (a) the party intends to apply for dissolution or annulment of the
26 marriage; or

1 (b) the parties to the marriage have separated, and there is no
2 reasonable likelihood of cohabitation being resumed.

3 *Note 1* The commissioner may require a person to provide information, attend
4 and give evidence before the commissioner or an authorised officer and
5 produce a record or other document to the commissioner (see [Taxation](#)
6 [Administration Act](#), s 82).

7 *Note 2* It is an offence to make a false or misleading statement, give false or
8 misleading information or produce a false or misleading document (see
9 [Criminal Code](#), pt 3.4).

10 **232H Transactions under Family Law Act 1975 (Cwlth),**
11 **pt VIIIAB financial agreements**

12 (1) Duty under this Act is not payable in relation to a transaction made
13 under, a part VIIIAB financial agreement made under the [Family](#)
14 [Law Act 1975](#) (Cwlth), section 90UB, section 90UC or
15 section 90UD that is binding on the parties under that Act, if—

16 (a) the commissioner is satisfied that the transaction is consequent
17 on the end of the de facto relationship between the parties; and

18 (b) the property that is the subject of the transaction is relationship
19 property; and

20 (c) for a transfer of dutiable property or property in a motor
21 vehicle, the transfer is—

22 (i) to the parties to the relationship, or to either of them; or

23 (ii) to a child or children of either of them, or to a trustee for
24 the child or children; and

25 (d) for a chapter 3 transaction, the parties to the transaction are—

26 (i) the parties to the relationship, or either of them; or

27 (ii) a child or children of either of them, or a trustee for the
28 child or children.

1 (2) For subsection (1) (a), in deciding whether a transaction under a
2 part VIIIAB financial agreement is consequent on the end of a
3 de facto relationship, the commissioner must have regard to any
4 separation declaration made by a spouse party to the agreement
5 under the *Family Law Act 1975* (Cwlth), section 90UF.

6 *Note* The commissioner may require a person to provide information, attend
7 and give evidence before the commissioner or an authorised officer and
8 produce a record or other document to the commissioner (see [Taxation](#)
9 [Administration Act](#), s 82).

10 **232I Transactions under Domestic Relationships Act 1994,**
11 **s 33 (1) (d)**

12 (1) Duty under this Act is not payable in relation to a transaction made
13 under a domestic relationship agreement or termination agreement
14 under the *Domestic Relationships Act 1994*, if—

- 15 (a) the agreement is in writing and signed by each party; and
16 (b) the agreement is endorsed with, or accompanied by, the
17 certificates mentioned in that Act, section 33 (1) (d) for each
18 party; and

19 *Note* The certificates relate to independent legal advice about the
20 agreement.

21 (c) the commissioner is satisfied that the transaction is consequent
22 on the end of the domestic relationship between the parties;
23 and

24 (d) the property that is the subject of the transaction is relationship
25 property; and

26 (e) for a transfer of dutiable property or property in a motor
27 vehicle, the transfer is—

- 28 (i) to the parties to the relationship, or to either of them; or
29 (ii) to a child or children of either of them, or to a trustee for
30 the child or children; and

- 1 (f) for a chapter 3 transaction, the parties to the transaction are—
- 2 (i) the parties to the relationship, or either of them; or
- 3 (ii) a child or children of either of them, or a trustee for the
- 4 child or children.
- 5 (2) For subsection (1) (c), in deciding whether a transaction under a
- 6 domestic relationship agreement is consequent on the end of a
- 7 relationship, the commissioner must have regard to any statement
- 8 made by a party to the relationship to the effect that—
- 9 (a) the relationship has ended; or
- 10 (b) if the relationship is a civil union—the party has given, or
- 11 intends to give, a termination notice to the registrar-general
- 12 under the *Civil Unions Act 2012*; or
- 13 (c) if the relationship is a civil partnership—the party has given, or
- 14 intends to give, a termination notice to the registrar-general
- 15 under the *Domestic Relationships Act 1994*.
- 16 *Note* The commissioner may require a person to provide information, attend
- 17 and give evidence before the commissioner or an authorised officer and
- 18 produce a record or other document to the commissioner (see [Taxation](#)
- 19 [Administration Act](#), s 82).

20 **[1.81] Part 12.1 heading**

21 *omit*

22 **[1.82] Sections 233 to 238**

23 *omit*

24 **[1.83] Section 239 (5) (c), except note**

25 *omit*

1 **[1.84] Section 241**

2 *omit*

3 **[1.85] Section 243 (3)**

4 *omit*

5 **[1.86] Sections 244 to 246**

6 *substitute*

7 **244 Certificate of duty and other charges**

8 (1) A person may apply to the commissioner for a certificate of—

9 (a) the duty payable under this Act in relation to a dutiable
10 transaction, including the amount payable under a deferral
11 arrangement (if any) under part 2.6A (Deferred payments—
12 home buyers); and

13 (b) the amount of duty and any other amounts immediately
14 payable to the Territory under this Act in relation to the
15 dutiable transaction.

16 *Note 1* If a form is approved under the [Taxation Administration Act](#), s 139C for
17 an application, the form must be used.

18 *Note 2* A single application form may be approved for this section and the
19 [Land Rent Act 2008](#), s 31, the [Land Tax Act 2004](#), s 41 and the [Rates](#)
20 [Act 2004](#), s 76 (see [Legislation Act](#), s 255 (7)).

21 (2) The commissioner must give the applicant the certificate.

22 (3) The certificate is conclusive proof for an honest buyer for value of
23 the matters certified.

24 *Note* The certificate may include a certificate of amounts payable under the
25 [Land Tax Act 2004](#) and the [Rates Act 2004](#) in relation to the parcel (see
26 [Legislation Act](#), s 49).

- 1 (4) For this section, duty and other amounts payable are taken to be
2 payable immediately even though any necessary time after service
3 of a notice has not ended.

4 **[1.87] Part 12.2 heading**

5 *omit*

6 **[1.88] Section 247**

7 *omit*

8 **[1.89] Section 250**

9 *substitute*

10 **250 Receiving instruments in evidence**

- 11 (1) This section applies to an instrument if—
12 (a) the instrument effects a dutiable transaction; or
13 (b) duty under this Act is payable in relation to the instrument.
14 (2) The instrument is available for use in law or equity for any purpose,
15 and may be presented in evidence in a court or tribunal exercising
16 civil jurisdiction, if—
17 (a) it is marked by, or in a way approved by, the commissioner; or
18 (b) any duty payable in relation to the instrument, including any
19 penalty tax or interest, has been assessed and paid.
20 (3) If the instrument is not marked by, or in a way approved by, the
21 commissioner, or if any duty payable in relation to the instrument,
22 including any penalty tax or interest, has been not assessed or paid,
23 a court or tribunal may admit it in evidence if—
24 (a) the instrument is, after its admission, sent to the commissioner
25 in accordance with arrangements approved by the court or
26 tribunal; or

- 1 (b) if the person producing the instrument is not the person liable
2 to pay the duty in relation to the instrument—the instrument
3 and the name and address of the person liable to pay the duty
4 are sent to the commissioner in accordance with arrangements
5 approved by the court or tribunal.
- 6 (4) A court or tribunal may admit in evidence an unexecuted copy of
7 the instrument if the court or tribunal is satisfied that—
- 8 (a) the instrument is marked in a way approved by the
9 commissioner; or
- 10 (b) any duty payable in relation to the instrument, including any
11 penalty tax or interest, has been assessed and paid.

12 **[1.90] Part 12.3 heading**

13 *omit*

14 **[1.91] Section 252 (d), (e), (j), (k), (s) and (t)**

15 *omit*

16 **[1.92] New section 252 (z) to (zb)**

17 *insert*

- 18 (z) under section 232G (1) (a) that a transaction is not consequent
19 on the dissolution, annulment or irretrievable breakdown of a
20 marriage; or
- 21 (za) under section 232H (1) (a) that a transaction is not consequent
22 on the end of a de facto relationship; or
- 23 (zb) under section 232I (1) (c) that a transaction is not consequent
24 on the end of a domestic relationship.

1 **[1.93] New chapter 19**

2 *insert*

3 **Chapter 19 Transitional—Revenue**
4 **Legislation Amendment**
5 **Act 2016 (No 2)**

6 **470 Definitions—ch 19**

7 In this chapter:

8 *amending Act* means the *Revenue Legislation Amendment Act 2016*
9 *(No 2)*.

10 *commencement day* means the day the amending Act, schedule 1
11 commences.

12 **471 Application of ch 2 and ch 12 to pre-commencement day**
13 **transactions**

14 (1) This section applies to the following dutiable transactions:

- 15 (a) an agreement for the sale or transfer of dutiable property;
- 16 (b) a declaration of trust over dutiable property;
- 17 (c) a grant of a Crown lease;
- 18 (d) a grant of a declared land sublease;
- 19 (e) a grant of a commercial lease with premium.

20 (2) Chapter 2 and chapter 12, as in force immediately before the
21 commencement day, apply to a dutiable transaction mentioned in
22 subsection (1) if—

- 23 (a) a liability for duty charged by chapter 2 in relation to the
24 transaction arose before the commencement day; and

1 (b) immediately before the commencement day, the duty had not
2 been paid.

3 **472 Application of ch 12 to pre-commencement day**
4 **instruments**

5 Chapter 12, as in force immediately before the commencement day,
6 applies to an instrument that effects a dutiable transaction or an
7 instrument chargeable with duty if—

8 (a) a liability for duty charged in relation to the instrument arose
9 before the commencement day; and

10 (b) immediately before the commencement day, the duty had not
11 been paid.

12 **473 Transitional regulations**

13 (1) A regulation may prescribe transitional matters necessary or
14 convenient to be prescribed because of the enactment of the
15 amending Act.

16 (2) A regulation may modify this chapter (including in its operation in
17 relation to another territory law) to make provision in relation to
18 anything that, in the Executive’s opinion, is not, or is not adequately
19 or appropriately, dealt with by this chapter.

20 (3) A regulation under subsection (2) has effect despite anything
21 elsewhere in this Act.

22 **474 Expiry—ch 19**

23 This chapter expires 5 years after the commencement day.

24 **[1.94] Dictionary, note 2**

25 *insert*

- 26 • child

1 **[1.95] Dictionary, new definitions**

2 *insert*

3 *cancelled*, for chapter 2 (Transactions concerning dutiable
4 property)—see section 6.

5 *de facto relationship*, for part 11.2 (Exemptions from duty—certain
6 personal relationships)—see section 232E.

7 *motor vehicle transfer application*, for part 11.2 (Exemptions from
8 duty—certain personal relationships)—see section 232E.

9 *spouse party*, for part 11.2 (Exemptions from duty—certain
10 personal relationships)—see section 232E.

11 **[1.96] Dictionary, definition of *stamped***

12 *omit*

13 **[1.97] Dictionary, new definition of *transaction***

14 *insert*

15 *transaction*, for part 11.2 (Exemptions from duty—certain personal
16 relationships)—see section 232E.

17 **[1.98] Further amendments, mentions of *chargeable***

18 *omit*

19 chargeable

20 *substitute*

21 payable

22 *in*

23 • sections 31 and 33 (1)

24 • section 51 (2)

25 • section 53 (1)

- 1 • section 68A (1)
- 2 • section 89 (1)
- 3 • section 90 (1) and (2)
- 4 • section 105
- 5 • section 115E
- 6 • section 115L (2) (a) and (c)
- 7 • section 178
- 8 • section 185
- 9 • section 195 (1)
- 10 • sections 209A to 209C
- 11 • sections 211 and 211A
- 12 • section 214
- 13 • sections 215 to 219
- 14 • section 221 (1) (e)
- 15 • sections 230 (1) and 231
- 16 • section 242

17 **[1.99] Further amendments, mentions of *charged by***

18 *omit*

19 charged by

20 *substitute*

21 payable under

22 *in*

- 23 • section 5
- 24 • section 8 (1)
- 25 • sections 12 and 13
- 26 • section 17 (6)
- 27 • section 29 (5)

- 1 • section 85
2 • section 103 (1)
3 • section 115C

4 **Part 1.3 Land Rent Act 2008**

5 **[1.100] Section 31 (1), note 3**

6 *substitute*

7 *Note 3* A single application form may be approved for this section and the
8 *Duties Act 1999*, s 244, the *Land Tax Act 2004*, s 41 and the *Rates*
9 *Act 2004*, s 76 (see *Legislation Act*, s 255 (7)).

10 **Part 1.4 Land Tax Act 2004**

11 **[1.101] Section 41 (1), note 3**

12 *substitute*

13 *Note 3* A single application form may be approved for this section and the
14 *Duties Act 1999*, s 244, the *Land Rent Act 2008*, s 31 and the *Rates*
15 *Act 2004*, s 76 (see *Legislation Act*, s 255 (7)).

16 **Part 1.5 Land Titles Act 1925**

17 **[1.102] New section 47C**

18 *insert*

19 **47C Registration of instruments effecting dutiable transaction**

20 (1) This section applies to an instrument that effects a dutiable
21 transaction, other than the following:

- 22 (a) a declaration of trust over dutiable property;

- 1 (b) a cancelled agreement for the sale or transfer of dutiable
2 property;
- 3 (c) a grant of a commercial lease with premium.
- 4 (2) The transferee must lodge the instrument with the registrar-general
5 for registration.
- 6 *Note 1* The registrar-general must register an instrument lodged in registrable
7 form (see s 48 (1)).
- 8 *Note 2* If a form is approved under s 140 for registration of an instrument, the
9 form must be used.
- 10 *Note 3* A fee may be determined under s 139 for this provision.
- 11 (3) If the instrument is an agreement for the transfer of dutiable
12 property in conformity with the agreement, it must be lodged with
13 the registrar-general within 14 days after the day the agreement is
14 completed, or any longer time determined by the commissioner.
- 15 (4) A determination is a notifiable instrument.
- 16 *Note* A notifiable instrument must be notified under the [Legislation Act](#).
- 17 (5) In this section:
- 18 *commercial lease with premium*—see the [Duties Act 1999](#),
19 section 6A.
- 20 *dutiable property*—see the [Duties Act 1999](#), section 10.
- 21 *dutiable transaction*—see the [Duties Act 1999](#), section 7 (2).
- 22 *transfer*—see the [Duties Act 1999](#), dictionary.
- 23 **[1.103] Section 58 (1) (f)**
- 24 *before*
- 25 rates,
- 26 *insert*
- 27 duty,
-

1 **[1.104] New section 139 (1) (ca)**

2 *insert*

3 (ca) the *Duties Act 1999*;

4 **[1.105] New section 140 (1) (ba)**

5 *insert*

6 (ba) the *Duties Act 1999*;

7 **[1.106] New section 178B**

8 *insert*

9 **178B Registrar-general must give information about certain**
10 **transactions and instruments to revenue commissioner**

11 (1) This section applies if any of the following transactions or
12 instruments are lodged for registration:

- 13 (a) a transfer of dutiable property;
- 14 (b) a grant of a Crown lease;
- 15 (c) a grant of a declared land sublease;
- 16 (d) a grant of a commercial lease with premium;
- 17 (e) a transaction or instrument prescribed by regulation.

18 (2) The registrar-general is authorised to collect the following
19 information in relation to the transaction or instrument:

- 20 (a) the date any agreement in relation to the transaction or
21 instrument was first executed;
- 22 (b) the date any agreement in relation to the transaction or
23 instrument was completed;
- 24 (c) the date the transaction or instrument was executed;

- 1 (d) the date the transaction or instrument was registered;
- 2 (e) the name of the person lodging the transaction or instrument
3 for registration;
- 4 (f) the dutiable value of the property that is the subject of the
5 transaction or instrument;
- 6 (g) the location of the property;
- 7 (h) whether the property is vacant land or land with improvements;
- 8 (i) whether the property is or will be used for commercial
9 purposes, residential purposes or the purposes of primary
10 production;
- 11 (j) the purchaser's name;
- 12 (k) any details prescribed by regulation about the proof of identity
13 for the purchaser;
- 14 (l) the kind of entity the purchaser is;
- 15 **Examples—entity**
16 trust, trustee, corporation, individual, government
- 17 *Note* An example is part of the Act, is not exhaustive and may extend,
18 but does not limit, the meaning of the provision in which it
19 appears (see [Legislation Act](#), s 126 and s 132).
- 20 (m) if the purchaser is a trustee—the name of the trust administered
21 by the purchaser;
- 22 (n) if the purchaser is a corporation—
- 23 (i) the place where the purchaser is incorporated; and
24 (ii) the place where the purchaser is registered; and
25 (iii) if the purchaser is incorporated in Australia—the
26 purchaser's ACN and ABN; and

- 1 (iv) if the purchaser is a foreign company—the unique
2 identifying number given to the company for
3 identification;
- 4 (o) whether the purchaser holds the property as a joint tenant,
5 tenant in common, sole proprietor or tenant in common in
6 unequal shares;
- 7 (p) the name of the vendor, transferor or lessor;
- 8 (q) the GST payable in relation to the transaction or instrument;
- 9 (r) the percentage of the interest in the property that is transferred
10 to the purchaser;
- 11 (s) whether the purchaser has applied, or intends to apply, for
12 deferred duty under the *Duties Act 1999*, section 75AB;
- 13 (t) details of any concessions or exemptions from duty applying to
14 the transaction or instrument;
- 15 (u) the following details for the purchaser:
- 16 (i) a telephone number;
- 17 (ii) an email address;
- 18 (iii) a home address or other address for service of notices by
19 the commissioner for revenue;
- 20 (v) if the purchaser has an agent—the agent’s name and email
21 address.
- 22 (3) The registrar-general must give any information collected under
23 subsection (2) to the commissioner for revenue.
- 24 *Note* The Territory privacy principles apply to the registrar-general and the
25 commissioner for revenue (see *Information Privacy Act 2014*, sch 1).

- 1 (4) The registrar-general must not include in the register information
2 that is collected only under this section.
- 3 *Note* Some information mentioned in s (2) that is collected under other
4 provisions of this Act may be included in the register.
- 5 (5) In this section:
- 6 *commercial lease with premium*—see the *Duties Act 1999*,
7 section 6A.
- 8 *commercial purposes*—see the *Duties Act 1999*, section 6.
- 9 *declared land sublease*—see the *Planning and Development*
10 *Act 2007*, section 312C.
- 11 *dutiable property*—see the *Duties Act 1999*, section 10.
- 12 *dutiable value*—see the *Duties Act 1999*, section 20.
- 13 *first executed*, for an instrument—see the *Duties Act 1999*,
14 section 243.
- 15 *foreign company*—see the *Corporations Act*, section 9.
- 16 *incorporated in Australia*, in relation to a purchaser that is a
17 corporation—see the *Corporations Act*, section 9.
- 18 *primary production*—see the *Duties Act 1999*, section 6.
- 19 *purchaser*, in relation to a transaction or instrument mentioned in
20 subsection (1), means a purchaser, transferee or lessee.

21 **[1.107] Dictionary, note 2**

- 22 *insert*
- 23 • GST
- 24 • home address

1 **Part 1.6** **Land Titles (Unit Titles) Act 1970**

2 **[1.108] New section 7 (1) (e) (iii)**

3 *before the note, insert*

- 4 (iii) no duty or other amounts assessed as payable under the
5 *Duties Act 1999* are outstanding at the time the units plan
6 is to be registered.

7 **[1.109] Section 7 (1) (e), note**

8 *substitute*

9 *Note* A person may apply for a certificate of duty and other charges
10 under the *Duties Act 1999*, s 244, and a certificate of land tax and
11 other charges under the *Land Tax Act 2004*, s 41, and a certificate
12 of rates and other charges under the *Rates Act 2004*, s 76.

13 **Part 1.7** **Payroll Tax Act 2011**

14 **[1.110] New section 83 (2A)**

15 *insert*

- 16 (2A) However, if the difference payable by an employer under
17 subsection (2) is less than \$20, the commissioner must determine
18 that the difference is \$0.

1 **Part 1.11 Taxation Administration Act 1999**

2 **[1.114] New section 4 (ha)**

3 *insert*

4 (ha) the *Land Titles Act 1925*, section 47C (Registration of
5 instruments effecting dutiable transaction) and section 178B
6 (Registrar-general must give information about certain
7 transactions and instruments to revenue commissioner);

8 **[1.115] New section 27**

9 *insert*

10 **27 No interest imposed if amount would be small**

- 11 (1) No interest is payable under a tax law if the amount that would
12 otherwise be payable is less than \$20.
- 13 (2) This section does not apply to the following tax laws:
- 14 (a) the *Land Rent Act 2008*;
- 15 (b) the *Land Tax Act 2004*;
- 16 (c) the *Rates Act 2004*.

17 **[1.116] New section 35**

18 *insert*

19 **35 Minimum amount of penalty tax**

20 No penalty tax is payable if the amount that would otherwise be
21 payable is less than \$20.

- 1 **[1.117] Section 42 (2)**
- 2 *omit*
- 3 **[1.118] Section 43 (2)**
- 4 *omit*
- 5 **[1.119] Section 44 (2) (f)**
- 6 *omit*
- 7 **[1.120] Section 47**
- 8 *omit*
- 9 **[1.121] New section 56F (aa)**
- 10 *before paragraph (a), insert*
- 11 (aa) the *Duties Act 1999*;
- 12 **[1.122] Section 56G (1), definition of *owner*, new paragraph (f)**
- 13 *insert*
- 14 (f) for a parcel of land that is property transferred under a dutiable
- 15 transaction—the transferee in relation to the dutiable
- 16 transaction.
- 17 **[1.123] Section 56G (1), definition of *parcel*, new paragraph (c)**
- 18 *insert*
- 19 (c) in relation to a dutiable transaction—property transferred under
- 20 the dutiable transaction.

1 **[1.124] Section 56G (1), new definition of *tax payable***

2 *insert*

3 *tax payable*, in relation to a parcel of land, includes duty payable in
4 relation to a dutiable transaction.

5 **[1.125] Section 56G (2), new definitions**

6 *insert*

7 *dutiable transaction*—see the *Duties Act 1999*, section 7 (2).

8 *property transferred*—see the *Duties Act 1999*, section 8 (2) (a).

9 *transferee*, in relation to property transferred—see the *Duties*
10 *Act 1999*, section 8 (2) (b).

11 **[1.126] New section 56H (3) (a) (ia)**

12 *before subparagraph (i), insert*

13 (ia) for tax payable under the *Duties Act 1999*—the *Duties*
14 *Act 1999*, section 244 (Certificate of duty and other
15 charges); or

16 **[1.127] Section 67 (3)**

17 *omit*

18 **[1.128] Section 71 (1) (c)**

19 *omit*

20 **[1.129] Section 122 (2)**

21 *substitute*

22 (2) Any other tax may be paid to the commissioner by the means,
23 including electronic means, approved by the commissioner.

Endnotes

1 Presentation speech

Presentation speech made in the Legislative Assembly on 15 December 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.

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