

2017

THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Treasurer)

Revenue Legislation Amendment Bill 2017 (No 2)

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Revenue Legislation Amendment Bill 2017 (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 2017 (No 2)*.

3 **2 Commencement**

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

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

7 **3 Legislation amended**

8 This Act amends the legislation mentioned in schedule 1.

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

2 (see s 3)

3 **Part 1.1** **Civil Law (Property) Act 2006**

4 **[1.1] Section 305 (2)**

5 *substitute*

- 6 (2) To remove any doubt, this section is subject to the *Taxation*
7 *Administration Act 1999*, section 56H (Tax payable is charge on
8 land).

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

10 **[1.2] New section 11 (3)**

11 *insert*

- 12 (3) To remove any doubt, the commissioner may assess the liability for
13 duty payable under this chapter before the duty becomes payable
14 under section 16.

15 **[1.3] Table 16, except note**

16 *substitute*

17 **Table 16**

column 1 item	column 2 dutiabale transaction	column 3 when duty becomes payable	column 4 period within which duty must be paid
1	transfer of dutiable property	when the transfer is registered with the registrar-general	14 days
2	agreement for sale or transfer	when the transfer is registered with the registrar-general after the agreement is completed	14 days

column 1 item	column 2 dutiabale transaction	column 3 when duty becomes payable	column 4 period within which duty must be paid
3	declaration of trust	when the declaration is made	90 days
4	grant of a Crown lease (or declared land sublease)	when the lease (or sublease) is registered with the registrar- general	14 days
5	grant of a commercial lease with premium	when the lease is granted	90 days
6	cancelled agreement for which duty is payable under s 50	when the cancelled agreement is lodged with the commissioner under s 15 (3)	14 days

1 **[1.4] Section 16 (2)**

2 *omit*

3 14 days

4 *substitute*

5 the period mentioned in column 4 of the item

6 **[1.5] Section 90 (1) and (2)**

7 *omit*

8 , at the rate specified under this Act for a transfer of dutiable
9 property,

10 *substitute*

11 , at the determined rate,

1 **[1.6] Section 214 (2)**

2 *substitute*

- 3 (2) However, if the dealer has not disposed of the vehicle within
4 12 months after its registration under this section, the dealer
5 becomes liable to pay the duty on the application for registration
6 that would have been payable if the exemption under this section
7 had not applied.

8 **[1.7] Section 214A**

9 *omit*

10 **[1.8] Section 217 (3)**

11 *substitute*

- 12 (3) In this section:

13 ***historic vehicle*** means a motor vehicle, other than a veteran vehicle
14 or a vintage vehicle, built not less than 30 years before—

15 (a) the day it was last registered; or

16 (b) if it is unregistered and is to be registered—the date of
17 registration.

18 ***veteran vehicle*** means a motor vehicle built before 1919.

19 ***vintage vehicle*** means a motor vehicle built after 1918 and before
20 1931.

21 **[1.9] Section 252 (k), (l) and (m)**

22 *omit*

1 **[1.10] New section 252AB**

2 *insert*

3 **252AB Determination of fees**

4 (1) The Minister may determine fees for this Act.

5 *Note* The [Legislation Act](#) contains provisions about the making of
6 determinations and regulations relating to fees (see pt 6.3)

7 (2) A determination is a disallowable instrument.

8 *Note* A disallowable instrument must be notified, and presented to the
9 Legislative Assembly, under the [Legislation Act](#).

10 **Part 1.3 First Home Owner Grant**
11 **Regulation 2008**

12 **[1.11] Section 4**

13 *omit*

14 **Part 1.4 Land Rent Act 2008**

15 **[1.12] Section 18, definition of *related*, paragraph (c)**

16 *substitute*

17 (c) the commissioner has, in relation to the parcel, complied with
18 the [Taxation Administration Act](#), section 56I (Notice of tax in
19 arrears).

- 1 **[1.13] Further amendments, mentions of section 10 (1)**
- 2 *omit*
- 3 section 10 (1)
- 4 *substitute*
- 5 section 10
- 6 *in*
- 7 • section 8 (4), definition of *unimproved value*, paragraph (b)
- 8 • section 8AA (4), definition of *unimproved value*, paragraph (b)
- 9 • section 15 (3), definition of *unimproved value*
- 10 • section 17 (3), definition of *unimproved value*, paragraph (b)

11 **Part 1.5 Land Tax Act 2004**

- 12 **[1.14] Section 17 (3)**
- 13 *omit*
- 14 section 20 (3)
- 15 *substitute*
- 16 the [Taxation Administration Act](#), section 56H (3) (Tax payable is
- 17 charge on land)

18 **Part 1.6 Land Titles Act 1925**

- 19 **[1.15] Section 178B (1)**
- 20 *after*
- 21 lodged
- 22 *insert*
- 23 , or are required to be lodged,

1 **[1.16] Section 178B (1) (d)**

2 *omit*

3 **Part 1.7 Payroll Tax Act 2011**

4 **[1.17] Section 29 (11) (a)**

5 *substitute*

6 (a) the rate determined by legislative instrument under the [ITAA](#),
7 section 28-25 (How to calculate your deduction) for working
8 out a deduction for car expenses using the cents per kilometre
9 method in the financial year immediately before the financial
10 year in which the allowance is paid or payable; or

11 (aa) if there is more than 1 rate under the determination mentioned
12 in paragraph (a), the highest of those rates; or

13 **Part 1.8 Rates Act 2004**

14 **[1.18] Section 28 (2) (b) (ii)**

15 *omit*

16 **[1.19] Section 38**

17 *omit*

18 **[1.20] Section 40 (1) (b) (ii)**

19 *omit*

20 section 36 (1) (e) or (f)

21 *substitute*

22 section 36 (1) (b), (e) or (f)

1 **[1.21] Section 67 (6)**

2 *omit*

3 **[1.22] Section 75**

4 *omit*

5 **Part 1.9 Taxation Administration Act 1999**

6 **[1.23] Section 4 (b), (e), (f), (m) and (n)**

7 *omit*

8 **[1.24] Section 5A, note 1**

9 *substitute*

10 *Note 1 Criminal Code*

11 The [Criminal Code](#), ch 2 applies to the following offences against this
12 Act (see Code, pt 2.1):

- 13 • s 71 (6) (Orders to comply with requirements)
- 14 • s 90D (3) (Authorised valuers—identity cards)
- 15 • s 90H (2) (General powers on entry to premises)

16 The chapter sets out the general principles of criminal responsibility
17 (including burdens of proof and general defences), and defines terms
18 used for offences to which the Code applies (eg *conduct*, *intention*,
19 *recklessness* and *strict liability*).

20 **[1.25] New section 14A**

21 *insert*

22 **14A Notice of assessment—multiple blocks or sections in**
23 **parcel**

- 24 (1) This section applies if the commissioner issues a notice of
25 assessment of the tax liability of a taxpayer in relation to a parcel of
26 land comprising more than 1 block or section.

- 1 (2) The notice of assessment may identify the parcel of land by
2 referring to 1 or more of the blocks or sections comprising the
3 parcel.

4 **[1.26] Section 18G (2) (a)**

5 *substitute*

- 6 (a) duty for any of the following dutiable transactions registered
7 with the registrar-general under the *Land Titles Act 1925* while
8 the determination is in effect:
- 9 (i) an agreement for the transfer of dutiable property;
- 10 (ii) a grant of a Crown lease;
- 11 (iii) a grant of a declared land sublease;
- 12 (iv) a transaction prescribed by regulation for the *Land Titles*
13 *Act 1925*, section 178B (1); and
- 14 (aa) duty for any other dutiable transaction entered into while the
15 determination is in effect; and

Endnotes

1 Presentation speech

Presentation speech made in the Legislative Assembly on 26 October 2017.

2 Notification

Notified under the [Legislation Act](#) on 2017.

3 Republications of amended laws

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

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