

2018

THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

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(As presented)

(Mark Parton)

# Land Tax (Community Housing Exemption) Amendment Bill 2018

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## A Bill for

An Act to amend the *Land Tax Act 2004*

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

1 **1 Name of Act**

2 This Act is the *Land Tax (Community Housing Exemption)*  
3 *Amendment Act 2018*.

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)).

8 **3 Legislation amended**

9 This Act amends the *Land Tax Act 2004*.

10 **4 Land exempted from s 9 generally**  
11 **New section 10 (1) (ba)**

12 *after the note, insert*

13 (ba) a parcel of land if exempted under section 13A (Exemption for  
14 community housing);

15 **5 New sections 13A and 13B**

16 *insert*

17 **13A Exemption for community housing**

18 (1) This section applies if an owner of a parcel of land—

19 (a) enters into an agreement with a registered community housing  
20 provider; and

21 (b) makes the parcel of land available under the agreement to the  
22 provider for the purpose of community housing.

- 1 (2) The parcel of land is exempt from land tax.
- 2 *Note* Under s 14, the commissioner must be told within 30 days if there is a  
3 change in circumstances that would cause land tax to become payable for  
4 the parcel.
- 5 (3) An agreement under subsection (1) must require the registered  
6 community housing provider to—
- 7 (a) take all reasonable steps to rent the parcel of land for community  
8 housing; and
- 9 (b) before the 1st day of a quarter, notify the commissioner whether  
10 or not the parcel of land is rented.
- 11 (4) Subsection (2) does not apply if—
- 12 (a) the parcel of land is not rented within 3 months after the date the  
13 parcel—
- 14 (i) is made available under the agreement to the registered  
15 community housing provider; or
- 16 (ii) if rented, stops being rented; or
- 17 (b) any part of the parcel of land is rented for a purpose other than  
18 community housing under the agreement.
- 19 (5) In this section:
- 20 *community housing*—see the *Housing Assistance Act 2007*,  
21 dictionary.
- 22 *Community Housing Providers National Law (ACT)* means the  
23 provisions applying because of the *Community Housing Providers*  
24 *National Law (ACT) Act 2013*, section 7.
- 25 *registered community housing provider*—see the *Community*  
26 *Housing Providers National Law (ACT)*, section 4 (1).

1 **13B Review of section 13A**

2 (1) The Minister must review the operation of section 13A as soon as  
3 practicable after the end of its 2nd year of operation.

4 (2) The Minister must present a report of the review to the Legislative  
5 Assembly within 3 months after the day the review is started.

6 (3) This section expires 3 years after the day it commences.

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**Endnotes**

**1 Presentation speech**

Presentation speech made in the Legislative Assembly on 19 September 2018.

**2 Notification**

Notified under the [Legislation Act](#) on 2018.

**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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