

2019

THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

---

(As presented)

(Treasurer)

# Revenue Legislation Amendment Bill 2019

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# **Revenue Legislation Amendment Bill 2019**

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## **A Bill for**

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

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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 *Revenue Legislation Amendment Act 2019*.
- 3 **2 Commencement**
- 4 (1) This Act (other than schedule 1, amendments 1.45 and 1.46)
- 5 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 (2) Schedule 1, amendments 1.45 and 1.46 commence on 1 July 2019.
- 9 **3 Legislation amended**
- 10 This Act amends the legislation mentioned in schedule 1.

**Schedule 1            Legislation amended**

(see s 3)

**Part 1.1                Betting Operations Tax Act 2018**

**[1.1]            Section 12 (2) (b)**

*substitute*

(b) pay to the commissioner the amount of betting operations tax payable by the operator under section 10 (2) (b).

**[1.2]            Section 12 (4) (b)**

*omit*

section 10 (1) (b)

*substitute*

section 10 (2) (b)

**[1.3]            Dictionary, definition of *gaming Act*, new paragraph (e)**

*insert*

(e) the *Pool Betting Act 1964*.

## Part 1.2 Duties Act 1999

### [1.4] Section 10 (1) (f), note

*omit*

### [1.5] Section 51 (3)

*substitute*

(3) This section applies to a declared land sublease as if it were a Crown lease.

(4) In this section:

***development lease*** means a Crown lease or declared land sublease that is expressed to be granted for the purpose of developing the land comprised in the lease or sublease for subdivision and resale.

### [1.6] Section 75AA, definition of *home buyer concession scheme*, except note

*substitute*

***home buyer concession scheme*** means a home buyer concession scheme determined under the [Taxation Administration Act](#), section 139 (Determination of amounts payable under tax laws).

### [1.7] Section 115A, definition of *FS (BTGR) Act*

*omit*

### [1.8] Section 115A, new definition of *FS (TR) Act*

*insert*

***FS (TR) Act*** means the [Financial Sector \(Transfer and Restructure\) Act 1999](#) (Cwlth).

1 **[1.9] Section 244 (1)**

2 *omit*

3 A person

4 *substitute*

5 A relevant person for a dutiable transaction

6 **[1.10] Section 244 (1) (a)**

7 *omit*

8 a dutiable transaction

9 *substitute*

10 the dutiable transaction

11 **[1.11] New section 244 (5)**

12 *insert*

13 (5) In this section:

14 ***relevant person***, for a dutiable transaction, means the transferor,  
15 transferee or mortgagee of the property the subject of the dutiable  
16 transaction.

17 **[1.12] Dictionary, definition of *FS (BTGR) Act***

18 *omit*

19 **[1.13] Dictionary, new definition of *FS (TR) Act***

20 *insert*

21 ***FS (TR) Act***, for part 3.6 (Voluntary transfers under Financial Sector  
22 (Transfer and Restructure) Act 1999 (Cwlth))—see section 115A.

**[1.14] Further amendments, mentions of *Financial Sector (Business Transfer and Group Restructure) Act 1999 (Cwlth)***

*omit*

Financial Sector (Business Transfer and Group Restructure) Act 1999  
(Cwlth)

*substitute*

Financial Sector (Transfer and Restructure) Act 1999 (Cwlth)

*in*

- part 3.6 heading
- dictionary, definitions of
  - asset*
  - business*
  - receiving body*
  - voluntary transfer*

**[1.15] Further amendments, mentions of *FS (BTGR) Act***

*omit*

[FS \(BTGR\) Act](#)

*substitute*

[FS \(TR\) Act](#)

*in*

- section 115A, definitions of
  - asset*
  - business*
  - receiving body*
  - voluntary transfer*

- 1                   • section 115B (1), note
- 2                   • section 115B (3) (d)

## 3                   **Part 1.3                   Land Rent Act 2008**

### 4                   **[1.16]                   Section 18 heading**

5                   *substitute*

### 6                   **18                   Definitions—pt 5**

### 7                   **[1.17]                   Section 18, new definition of *tax***

8                   *insert*

9                   *tax* means a tax under the following tax laws:

- 10                   (a) the *Duties Act 1999*;
- 11                   (b) the *Land Tax Act 2004*;
- 12                   (c) the *Rates Act 2004*.

### 13                   **[1.18]                   Section 26 (3)**

14                   *substitute*

- 15                   (3) In the application, the commissioner may ask that the proceeds of the
- 16                   sale also be applied in paying the total amount of any tax in arrears
- 17                   for the land rent lease, and any land rent or tax in arrears for 1 or more
- 18                   related parcels of land stated in the application.

### 19                   **[1.19]                   Section 26 (4) (a) (iii) (A)**

20                   *omit*

21                   land tax or rates

22                   *substitute*

23                   tax

1    **[1.20]      Section 26 (4) (a) (iii) (B)**

2                      *omit*  
3                      , land tax or rates  
4                      *substitute*  
5                      or tax

6    **[1.21]      Section 26A (3)**

7                      *substitute*  
8                      (3) In the application, the commissioner may ask that the proceeds of the  
9                      sale also be applied in paying the total amount of any land rent or tax  
10                     in arrears for the land rent lease, and any land rent or tax in arrears  
11                     for 1 or more related parcels of land stated in the application.

12   **[1.22]      Section 26A (4) (a) (ii) (A) and (B)**

13                     *omit*  
14                     , land tax or rates  
15                     *substitute*  
16                     or tax

17   **[1.23]      Section 27 (6) (b) and (e)**

18                     *omit*  
19                     , land tax or rates  
20                     *substitute*  
21                     or tax

1 **[1.24] Section 31 (1)**

2 *omit*

3 A person

4 *substitute*

5 A relevant person for a land rent lease

6 **[1.25] Section 31 (1) (a)**

7 *omit*

8 a land rent lease

9 *substitute*

10 the lease

11 **[1.26] New section 31 (5)**

12 *insert*

13 (5) In this section:

14 ***relevant person***, for a land rent lease, means—

15 (a) the lessee, buyer or mortgagee of the land rent lease; or

16 (b) the purchaser of a parcel of land under the land rent lease.

17 **[1.27] Dictionary, new definition of *tax***

18 *insert*

19 ***tax***, for part 5 (Land rent—payment and recovery of unpaid rent)—  
20 see section 18.

## Part 1.4 Land Tax Act 2004

### [1.28] New section 10 (1) (ba)

*after the note, insert*

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

### [1.29] New section 13A

*insert*

## 13A Exemption for land provided for affordable community housing

- (1) This section applies if an owner of a parcel of land—
- (a) enters into an agreement with a registered community housing provider; and
- (b) makes the parcel of land available under the agreement to the provider for the purpose of affordable community housing.
- (2) The parcel of land is exempt from land tax.
- Note* Under s 14, the commissioner must be told within 30 days if there is a change in circumstances that would cause land tax to become payable for the parcel.
- (3) An agreement under subsection (1) must require the registered community housing provider to—
- (a) take all reasonable steps to rent the parcel of land for affordable community housing; and
- (b) before the 1st day of a quarter, notify the commissioner whether or not the parcel of land is rented.

- 1 (4) Subsection (2) does not apply if—
- 2 (a) the parcel of land is not rented within 3 months after the date the
- 3 parcel—
- 4 (i) is made available under the agreement to the registered
- 5 community housing provider; or
- 6 (ii) if rented, stops being rented; or
- 7 (b) any part of the parcel of land is rented for a purpose other than
- 8 affordable community housing under the agreement.
- 9 (5) The Minister may determine—
- 10 (a) criteria that an owner of a parcel of land must satisfy before
- 11 being eligible for an exemption under this section; and
- 12 (b) the maximum number of parcels of land, or the maximum value
- 13 of the land tax for parcels of land, for which an owner of the
- 14 parcels is entitled to an exemption under this section.
- 15 (6) A determination is a disallowable instrument.
- 16 *Note* A disallowable instrument must be notified, and presented to the
- 17 Legislative Assembly, under the [Legislation Act](#).
- 18 (7) This section and section 10 (1) (ba) expire on 30 June 2021.
- 19 (8) In this section:
- 20 ***affordable community housing*** means community housing that is—
- 21 (a) rented at a rate that is less than the current market rent; and
- 22 (b) affordable by people on low or moderate incomes.
- 23 ***community housing***—see the [Community Housing Providers](#)
- 24 [National Law \(ACT\)](#), section 4 (1).
- 25 ***Community Housing Providers National Law (ACT)*** means the
- 26 provisions applying because of the [Community Housing Providers](#)
- 27 [National Law \(ACT\) Act 2013](#), section 7.

1                      *registered community housing provider*—see the [Community](#)  
2                      [Housing Providers National Law \(ACT\)](#), section 4 (1).

3                      **[1.30]        Section 17F (3), definition of *P*, except note**

4                      *substitute*

5                      *P*—see section 17E (4).

6                      **[1.31]        Section 36**

7                      *substitute*

8                      **36            Remission of interest**

9                      The commissioner may, if the commissioner considers it appropriate  
10                     in the circumstances, remit interest payable by a person in relation to  
11                     land tax by any amount.

12                    **[1.32]        Section 38 (i)**

13                    *omit*

14                    section 36 (1)

15                    *substitute*

16                    section 36

17                    **[1.33]        Section 41 (1)**

18                    *omit*

19                    A person

20                    *substitute*

21                    A relevant person for a parcel of land

1 **[1.34] Section 41 (1) (a)**

2 *omit*

3 a parcel of land

4 *substitute*

5 the parcel

6 **[1.35] Section 41 (5), new definition of *relevant person***

7 *insert*

8 ***relevant person***, for a parcel of land, means—

9 (a) the owner of the parcel; or

10 (b) a buyer who has entered into a contract to buy the parcel; or

11 (c) a mortgagee of the parcel.

12 **Part 1.5 Planning and Development**  
13 **Act 2007**

14 **[1.36] Section 272B (2) (a)**

15 *omit*

16 duty, rates and land tax

17 *substitute*

18 tax

**[1.37] New section 272B (4)**

*after the note, insert*

(4) In this section:

**tax** means a tax under the following tax laws:

(a) division 9.6.3 (Variation of nominal rent leases);

*Note* An unpaid amount of tax may arise under div 9.6.3 if an amount is deferred under a deferral arrangement or due to a reconsideration, reassessment or review.

(b) the *Duties Act 1999*;

(c) the *Land Tax Act 2004*;

(d) the *Rates Act 2004*.

**[1.38] Section 279AE (2)**

*omit*

A person

*substitute*

A relevant person in relation to the land to which the lease variation charge applies

**[1.39] New section 279AE (6)**

*insert*

(6) In this section:

**relevant person**, in relation to land to which a lease variation charge applies, means—

(a) the lessee, buyer or mortgagee of the land; or

(b) an applicant for a development application in relation to the land, if the applicant is not the lessee.

**Part 1.6                      Rates Act 2004**

**[1.40]      Section 43**

*substitute*

**43              Remission of interest**

(1) The commissioner may, if the commissioner considers it appropriate in the circumstances, remit interest payable by a person in relation to rates by any amount.

(2) In this section:

*rates* includes an amount for which a person is indebted to the Territory because of a determination under division 7.2 (Deferral of rates).

**[1.41]      Section 76 (1)**

*omit*

A person

*substitute*

A relevant person for a parcel of land

**[1.42]      Section 76 (1) (a)**

*omit*

a parcel of land

*substitute*

the parcel

1    **[1.43]      New section 76 (5)**

2                      *insert*

3                      (5) In this section:

4                      ***relevant person***, for a parcel of land, means—

5                      (a) the owner of the parcel; or

6                      (b) a buyer who has entered into a contract to buy the parcel; or

7                      (c) a mortgagee of the parcel.

8    **Part 1.7                      Taxation Administration Act 1999**

9    **[1.44]      Section 29**

10                     *substitute*

11    **29                      Remission of interest**

12                     The commissioner may, if the commissioner considers it appropriate  
13                     in the circumstances, remit interest by any amount.

14                     *Note*      The commissioner's decision refusing to remit interest is a  
15                     commissioner-reviewable decision (see s 107, def ***commissioner-***  
16                     ***reviewable decision***), and the commissioner must give an internal review  
17                     notice to the person (see s 107B).

18    **[1.45]      Section 31 (2) to (5)**

19                     *substitute*

20                     (2) The commissioner may increase the amount of penalty tax payable in  
21                     relation to a tax default to 50% of the amount of tax unpaid if the  
22                     commissioner is satisfied that the tax default—

23                     (a) was caused wholly or partly by the taxpayer (or a person acting  
24                     on behalf of the taxpayer)—

25                     (i) delaying the payment of tax; or

- 1 (ii) delaying the provision of information required for the  
2 assessment of tax; or
- 3 (iii) providing information required under a tax law that is  
4 incorrect, incomplete or misleading; or
- 5 (b) is the taxpayer's second or subsequent tax default in relation to  
6 a tax liability, or in relation to a similar or related tax liability.
- 7 (3) Subsection (2) applies to a tax default in the same way whether the  
8 tax default happened before or after the subsection commenced.
- 9 (4) The commissioner may increase the amount of penalty tax payable in  
10 relation to a tax default to 75% of the amount of tax unpaid if the  
11 commissioner is satisfied that the tax default was caused wholly or  
12 partly by the intentional disregard by the taxpayer (or a person acting  
13 on behalf of the taxpayer) of a tax law.

14 **[1.46] Table 34, items 3 and 4**

15 *substitute*

3	tax default	25%	5%	20%
4	<ul style="list-style-type: none"><li>• delayed payment of tax</li><li>• delayed provision of information</li><li>• provided incorrect, incomplete or misleading information</li><li>• second or subsequent tax default</li></ul>	50%	10%	40%

1    **[1.47]      Section 36**

2                      *omit*

3                      , of not less than 14 days, specified

4                      *substitute*

5                      stated

6    **[1.48]      Section 37**

7                      *substitute*

8    **37              Remission of penalty tax**

9                      The commissioner may, if the commissioner considers it appropriate  
10                     in the circumstances, remit penalty tax by any amount.

11                    *Note*      The commissioner's decision refusing to remit penalty tax payable by a  
12                    person is an internally reviewable decision (see s 107, def *internally*  
13                    *reviewable decision*), and the commissioner must give an internal review  
14                    notice to the person (see s 107B).

15   **[1.49]      Division 7.3 heading**

16                      *substitute*

17   **Division 7.3              Tax in arrears—recovery measures**

18   **[1.50]      Section 56H (2)**

19                      *substitute*

20                    (2) The charge takes priority over a sale (other than as provided under  
21                    subsection (4)), conveyance, transfer, mortgage, charge, lien or  
22                    encumbrance in relation to the parcel.

23                    (2A) The commissioner may notify a mortgagee of the parcel or credit  
24                    provider of the owner of the parcel, about the tax payable  
25                    (the *tax debt*) by the owner (the *debtor*), the charge and the effect of  
26                    subsection (2).

- 1 (2B) However, the commissioner may notify a mortgagee or credit  
2 provider only if—
- 3 (a) the commissioner has registered the charge on the parcel under  
4 the *Land Titles Act 1925*; and
- 5 (b) the tax debt is in arrears; and
- 6 (c) the tax debt is more than—
- 7 (i) \$2 000; or
- 8 (ii) another amount determined by the Minister; and
- 9 (d) the commissioner has—
- 10 (i) taken reasonable steps to make arrangements for the  
11 debtor to pay the tax debt; and
- 12 (ii) notified the debtor, in writing, that the mortgagee or credit  
13 provider will be notified under subsection (2A) not earlier  
14 than 28 days after the date of the notice to the debtor.
- 15 (2C) A determination under subsection (2B) (c) is a disallowable  
16 instrument.
- 17 *Note* A disallowable instrument must be notified, and presented to the  
18 Legislative Assembly, under the *Legislation Act*.
- 19 (2D) If the commissioner notifies the mortgagee or credit provider under  
20 subsection (2A), the commissioner must give a copy of the notice to  
21 the debtor.

22 **[1.51] Section 56H (3) (a) (iv)**

- 23 *after*
- 24 section 279AE
- 25 *insert*
- 26 (Certificate of lease variation charge and other amounts)

**[1.52] New section 56H (4)**

*insert*

(4) The charge ends on the earlier of the following:

- (a) the commissioner applies under the *Land Titles Act 1925* to remove the charge;
- (b) the sale or disposition of the parcel with the commissioner's consent.

**[1.53] New section 56HA**

*insert*

**56HA Recovery of tax from mortgagee**

(1) This section applies if—

- (a) a mortgagee of a parcel of land has been notified about a tax debt under section 56H (2A); and
- (b) the tax debt has been in arrears for at least 1 year.

(2) The commissioner must, in writing, notify the debtor that—

- (a) the tax debt is in arrears; and
- (b) if the tax debt is not paid within 90 days after the date of the notice, the tax debt will be recovered from the mortgagee of the parcel.

(3) If the tax debt is not paid within the 90-day period, the commissioner may, by written notice, require the mortgagee of the parcel to pay the tax debt for the debtor.

- 1           (4) However, before recovering the tax debt from the mortgagee, the  
2           commissioner must be satisfied that the recovery is reasonable in the  
3           circumstances including, from the information available, whether the  
4           recovery is likely to cause substantial hardship to the debtor or other  
5           people.
- 6           **Example**  
7           partner or dependent children occupying the parcel as their principal place of  
8           residence
- 9           (5) If the commissioner notifies the mortgagee of the parcel under  
10          subsection (3), the commissioner must give a copy of the notice to the  
11          debtor.
- 12          (6) The tax debt must be paid to the commissioner on the later of the  
13          following:  
14              (a) receipt of the notice;  
15              (b) the date stated in the notice.
- 16          (7) If the mortgagee pays the tax debt for the debtor—  
17              (a) the mortgagee may recover the tax debt from the debtor as a  
18              debt; and  
19              (b) the tax debt is taken to be secured by the mortgage in addition  
20              to any other amount secured by it.
- 21          (8) In this section:  
22              *debtor*—see section 56H (2A).  
23              *tax debt*—see section 56H (2A).

1 **[1.54] Section 56J (12), definition of *related*, paragraph (b)**

2 *omit*

3 section 56H

4 *substitute*

5 section 56I

6 **[1.55] Section 56K (1)**

7 *omit 1st mention of*

8 section 56I

9 *substitute*

10 section 56J

11 **[1.56] New sections 56L to 56N**

12 *in division 7.3, insert*

13 **56L Registration of charge on land**

14 (1) This section applies if—

15 (a) a person (the *debtor*) is liable to pay an amount of tax  
16 (a *tax debt*) that is more than—

17 (i) \$2 000; or

18 (ii) another amount determined by the Minister; and

19 (b) the tax debt is in arrears; and

20 (c) the debtor is the owner of 1 or more parcels of land, either solely  
21 or jointly with another person (the *joint owner*).

22 (2) A determination under subsection (1) (a) is a disallowable instrument.

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

- 1 (3) The commissioner may apply to register a charge for the tax debt  
2 under the *Land Titles Act 1925* on 1 of the parcels.
- 3 (4) The application must identify the parcel of land subject to the charge.
- 4 (5) However, the commissioner may register the charge only if—  
5 (a) the commissioner has—  
6 (i) taken reasonable steps to make arrangements for the  
7 debtor to pay the tax debt; and  
8 (ii) if the charge is to be registered for a jointly-owned  
9 parcel—considered from the information available  
10 whether the registration is likely to cause substantial  
11 hardship to the debtor, the joint owner or other people; and  
12 **Example**  
13 partner or dependent children occupying the parcel as their principal  
14 place of residence  
15 (iii) notified the debtor and any joint owner, in writing, that a  
16 charge will be registered on the parcel not earlier than  
17 28 days after the date of the notice to the debtor and joint  
18 owner.
- 19 (6) If the commissioner registers a charge under subsection (3), the  
20 commissioner must notify the debtor and any joint owner, in writing,  
21 of the registration.

22 **56M Registered charge on other land takes priority**

- 23 (1) This section applies if the commissioner registers a charge on a parcel  
24 of land under section 56L.
- 25 (2) The charge takes priority over a sale (other than as provided under  
26 subsection (7)), conveyance, transfer, mortgage, charge, lien or  
27 encumbrance in relation to the parcel.

- 1           (3) The commissioner may notify the mortgagee of the parcel or a credit  
2           provider of the debtor about the tax debt, charge and the effect of  
3           subsection (2).
- 4           (4) However, the commissioner may notify a mortgagee or credit  
5           provider only if the commissioner has notified the debtor and any  
6           joint owner, in writing, that the mortgagee or credit provider will be  
7           notified under subsection (3) not earlier than 28 days after the date of  
8           the notice to the debtor and joint owner.
- 9           (5) If the commissioner notifies the mortgagee or credit provider under  
10          subsection (3), the commissioner must give a copy of the notice to the  
11          debtor and any joint owner.
- 12          (6) The charge does not have effect against an honest purchaser of the  
13          parcel of land for value if—
- 14           (a) the purchaser had obtained a certificate under—
- 15               (i) for tax payable under the *Duties Act 1999*—the *Duties*  
16               *Act 1999*, section 244 (Certificate of duty and other  
17               charges); or
- 18               (ii) for tax payable under the *Land Tax Act 2004*—the *Land*  
19               *Tax Act 2004*, section 41 (Certificate of land tax and other  
20               charges) in relation to the parcel before the purchase; or
- 21               (iii) for tax payable under the *Rates Act 2004*—the *Rates*  
22               *Act 2004*, section 76 (Certificate of rates and other  
23               charges) in relation to the parcel before the purchase; or
- 24               (iv) for tax payable under the *Planning and Development*  
25               *Act 2007*, division 9.6.3 (Variation of nominal rent  
26               leases)—the *Planning and Development Act 2007*,  
27               section 279AE (Certificate of lease variation charge and  
28               other amounts) in relation to the parcel before the  
29               purchase; and
- 30           (b) at the time of purchase, the purchaser did not have notice of  
31           liability under the charge.

- 1           (7) The charge ends on the earlier of the following:
- 2               (a) the commissioner applies under the *Land Titles Act 1925* to
- 3               remove the charge;
- 4               (b) the sale or disposition of the parcel of land with the
- 5               commissioner's consent.
- 6           (8) In this section:
- 7               *debtor*—see section 56L (1).
- 8               *joint owner*—see section 56L (1).
- 9               *tax debt*—see section 56L (1).
- 10   **56N       Recovery of tax from mortgagee of other land**
- 11           (1) This section applies if—
- 12               (a) a mortgagee of a parcel of land has been notified about a tax debt
- 13               under section 56M (3); and
- 14               (b) the tax debt has been in arrears for at least 1 year.
- 15           (2) The commissioner must, in writing, notify the debtor—
- 16               (a) that the tax debt is in arrears; and
- 17               (b) if the tax debt is not paid within 90 days after the date of the
- 18               notice, the tax debt will be recovered from the mortgagee of the
- 19               parcel.
- 20           (3) If the tax debt is not paid within the 90-day period, the commissioner
- 21               may, by written notice, require the mortgagee to pay the tax debt for
- 22               the debtor.

- 1           (4) However, before recovering the tax debt from the mortgagee, the  
2           commissioner must be satisfied that the recovery is reasonable in the  
3           circumstances including, from the information available, whether the  
4           recovery is likely to cause substantial hardship to the debtor, any joint  
5           owner or other people.

6           **Example**

7           partner or dependent children occupying the parcel as their principal place of  
8           residence

- 9           (5) If the commissioner notifies the mortgagee under subsection (3), the  
10          commissioner must give a copy of the notice to the debtor and any  
11          joint owner.

- 12          (6) The tax debt must be paid to the commissioner, on the later of the  
13          following:

- 14               (a) receipt of the notice;  
15               (b) the date stated in the notice.

- 16          (7) If the mortgagee pays the tax debt for the debtor—

- 17               (a) the mortgagee may recover the tax debt from the debtor as a  
18               debt; and  
19               (b) the tax debt is taken to be secured by the mortgage in addition  
20               to any other amount secured by it.

- 21          (8) In this section:

22               *debtor*—see section 56L (1).

23               *joint owner*—see section 56L (1).

24               *tax debt*—see section 56L (1).

1 **[1.57] New section 97 (aa)**

2 *insert*

3 (aa) if—

4 (i) it is unreasonable or impracticable to obtain consent under  
5 paragraph (a); and

6 (ii) the tax officer reasonably believes that the disclosure is  
7 necessary to lessen or prevent a serious threat to a person's  
8 life, health or safety, or to public health or safety; or

9 **[1.58] Dictionary, definitions of *owner* and *parcel***

10 *substitute*

11 ***owner***, of a parcel of land, for division 7.3 (Tax in arrears—recovery  
12 measures)—see section 56G.

13 ***parcel***, of land, for division 7.3 (Tax in arrears—recovery  
14 measures)—see section 56G.

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## Endnotes

**1 Presentation speech**

Presentation speech made in the Legislative Assembly on 14 February 2019.

**2 Notification**

Notified under the [Legislation Act](#) on 2019.

**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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