

2021

THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

---

(As presented)

(Treasurer)

# Revenue Legislation Amendment Bill 2021

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J2020-1790

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# Revenue Legislation Amendment Bill 2021

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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 2021*.

3 **2 Commencement**

4 (1) This Act, other than amendment 1.11, commences on the day after its  
5 notification day.

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

8 (2) Amendment 1.11 commences, or is taken to have commenced, on the  
9 earlier of—

10 (a) the day after this Act's notification day; and

11 (b) 30 June 2021.

12 **3 Legislation amended—sch 1**

13 This Act amends the legislation mentioned in schedule 1.

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

2 (see s 3)

3 **Part 1.1**                **Duties Act 1999**

4 **[1.1] Section 10 (1) (i)**

5 *substitute*

6 (i) an interest in any dutiable property mentioned in paragraphs (a)  
7 to (h), except to the extent that—

8 (i) it is, or is attributable to, an option over dutiable property;  
9 or

10 (ii) it is an interest under a commercial lease or a sublease of  
11 a commercial lease, other than a commercial lease with  
12 premium.

13 **[1.2] Table 16, item 1, column 2**

14 *after*

15 dutiable property

16 *insert*

17 , other than dutiable property mentioned in s 10 (1) (h)

18 **[1.3] Table 16, new item 1A**

19 *insert*

1A	transfer of dutiable property mentioned in s 10 (1) (h)	when the option to purchase is granted	90 days
----	---------------------------------------------------------	----------------------------------------	---------

1    **[1.4]        Section 73B (2)**

2                    *omit*

3    **[1.5]        New section 109**

4                    *in part 3.4, insert*

5    **109         Disability exemption**

6            (1) Duty under this part is not payable by a person who acquires a land  
7            use entitlement by an allotment of shares or an issue of units if—

8                    (a) each of the following applies:

9                            (i) the person receives an NDIS amount as a participant under  
10                            the *National Disability Insurance Scheme Act 2013*  
11                            (Cwlth) or someone else receives the NDIS amount on the  
12                            person's behalf;

13                            (ii) the person receives or holds 1 of the following and has  
14                            done so for at least 1 year immediately before the date of  
15                            the acquisition of the land use entitlement:

16                                    (A) an age pension under the *Social Security Act 1991*  
17                                    (Cwlth);

18                                    (B) an age service pension under the *Veterans'*  
19                                    *Entitlements Act 1986* (Cwlth);

20                                    (C) a disability support pension under the *Social Security*  
21                                    *Act 1991* (Cwlth);

22                                    (D) a current gold card;

23                            (iii) the commissioner is satisfied that the land the subject of  
24                            the land use entitlement is to be used as the principal place  
25                            of residence of the person; or

26                    (b) the land use entitlement—

27                            (i) is acquired by a special disability trust; and

- 1 (ii) the commissioner is satisfied that the land the subject of  
2 the land use entitlement is to be used as the principal place  
3 of residence of the beneficiary of the trust.
- 4 (2) For subsection (1)—
- 5 (a) the shares allotted or units issued for the land use entitlement  
6 must be in a corporation or trust that is—
- 7 (i) a charitable organisation for a tax law, registered as a  
8 charity under the *Australian Charities and Not-for-profits*  
9 *Commission Act 2012* (Cwlth); or
- 10 (ii) a not-for-profit housing corporation; and
- 11 (b) the land the subject of the land use entitlement must be used for  
12 supportive housing; and
- 13 (c) any other criteria determined under subsection (3) must be  
14 satisfied.
- 15 (3) The Minister may determine other criteria for an exemption from duty  
16 under this section, including criteria relating to the purpose of the land  
17 use entitlement under subsection (2) (b).
- 18 (4) A determination is a disallowable instrument.
- 19 (5) In this section:
- 20 ***charitable organisation***, for a tax law—see section 232.
- 21 ***gold card*** means a card known as the Repatriation Health Card—For  
22 All Conditions that evidences a person’s eligibility, under the  
23 *Veterans’ Entitlements Act 1986* (Cwlth) or the *Military*  
24 *Rehabilitation and Compensation Act 2004* (Cwlth), to be provided  
25 with treatment for all injuries or diseases.
- 26 ***NDIS amount***—see the *National Disability Insurance Scheme*  
27 *Act 2013* (Cwlth), section 9.
- 28 ***not-for-profit housing corporation***—see the *Land Tax Act 2004*,  
29 section 11 (2).

1                    *retirement village*—see the *Retirement Villages Act 2012*, section 10.

2                    *supportive housing*—

3                    (a) means premises used to provide residential accommodation for  
4                    people with physical or intellectual disability; but

5                    (b) does not include a retirement village or premises used for  
6                    student accommodation.

7                    **Example—par (a)**

8                    housing for people with intellectual disability that fosters independent living

9                    **[1.6] Dictionary, new definition of *special disability trust***

10                    *insert*

11                    *special disability trust*—see the *Social Security Act 1991* (Cwlth),  
12                    section 1209L.

13                    **Part 1.2                    Land Tax Act 2004**

14                    **[1.7] Section 11A (1)**

15                    *substitute*

16                    (1) This section applies if a parcel of land is, on the 1st day of a quarter—

17                    (a) owned by someone other than a corporation or trustee; and

18                    (b) occupied as the principal place of residence of 1 or more owners  
19                    of the parcel of land.

20                    **[1.8] Section 11B (1)**

21                    *after*

22                    parcel of land

23                    *insert*

24                    , other than a parcel of land owned by a corporation or trustee



1 **[1.9] Section 11C (1)**

2 *after*

3 person

4 *insert*

5 , other than a corporation or trustee,

6 **[1.10] Sections 11CA (1) and 11D (1) (a)**

7 *after*

8 parcel of land

9 *insert*

10 , other than a parcel of land owned by a corporation or trustee,

11 **[1.11] Section 13A (7)**

12 *omit*

13 **Part 1.3 Land Titles (Unit Titles) Act 1970**

14 **[1.12] New section 7 (1) (d) (iv)**

15 *before the notes, insert*

16 (iv) no lease variation charges, payable or deferred under a  
17 deferral arrangement under the *Planning and Development*  
18 *Act 2007*, division 9.6.3 (Variation of nominal rent leases),  
19 are outstanding at the time the units plan is to be registered;

20 **[1.13] Section 7 (1) (d), note 2**

21 *substitute*

22 *Note 2* A person may apply for a certificate of duty, land tax, rates and other  
23 charges under the *Duties Act 1999*, s 244, *Land Tax Act 2004*, s 41, *Rates*  
24 *Act 2004*, s 76 and *Planning and Development Act 2007*, s 279AE.

1    **[1.14]    New section 7 (3)**

2                    *insert*

3                    (3) In this section:

4                    *deferral arrangement*, for a lease variation charge—see the *Planning*  
5                    *and Development Act 2007*, section 279AB (2).

6                    *lease variation charge*—see the *Planning and Development*  
7                    *Act 2007*, dictionary.

8                    **Part 1.4                    Payroll Tax Act 2011**

9    **[1.15]    Sections 9 (1) (b) and 87 (2) (b)**

10                    *omit*

11                    21 days

12                    *substitute*

13                    28 days

14                    **Part 1.5                    Planning and Development**  
15                    **Act 2007**

16    **[1.16]    Section 276D (1), note 1**

17                    *substitute*

18                    *Note 1* The notice of assessment is an assessment under the *Taxation*  
19                    *Administration Act 1999* as if the lease variation charge were a tax  
20                    liability of the lessee under that Act (see this Act, s 279B (1)). However,  
21                    no obligation to pay the lease variation charge arises on the giving of the  
22                    notice (see s 279B (2)). The planning and land authority must not execute  
23                    a variation of the lease unless the lessee has paid the assessed lease  
24                    variation charge or the amount has been deferred (see s 276B (1)).

1 **[1.17] Section 276E (2)**

2 *substitute*

3 (2) In considering whether to determine a lease variation charge for a  
4 s 276E chargeable variation, the Treasurer must—

5 (a) obtain advice from an accredited valuer at least once every  
6 3 years; and

7 (b) have regard to that advice; and

8 (c) comply with any other requirement prescribed by regulation.

9 **[1.18] Section 279AA (2)**

10 *after*

11 *defer*

12 *insert*

13 the time for

14 **[1.19] Section 279B (1)**

15 *omit*

16 tax payable

17 *substitute*

18 tax liability



- 1 **[1.23] New section 20A**
- 2 *insert*
- 3 **20A Penalty tax**
- 4 (1) The [Taxation Administration Act](#), division 5.2 (Penalty tax) does not
- 5 apply to unpaid overdue rates.
- 6 (2) However, the commissioner may impose penalty tax for unpaid
- 7 overdue rates payable by a corporation or trust.
- 8 (3) If the commissioner imposes penalty tax on a corporation or trust, the
- 9 [Taxation Administration Act](#), division 5.2 applies to the corporation
- 10 or trust as if—
- 11 (a) the unpaid overdue rates were a tax default; and
- 12 (b) a reference to interest under that [Act](#), division 5.1 were a
- 13 reference to interest under this Act, section 21; and
- 14 (c) a reference to a taxpayer were a reference to the corporation or
- 15 trust; and
- 16 (d) a reference to the amount of tax unpaid were a reference to the
- 17 amount of the unpaid overdue rates.
- 18 (4) Subsection (2) applies in relation to rates that are unpaid and overdue
- 19 on or after 1 August 2021.
- 20 (5) In this section:
- 21 *trust* does not include a special disability trust.

1 **[1.24] Section 31 (1) (b) (ii) (B)**

2 *substitute*

3 (B) intends to start the development not later than 2 years  
4 after the day the application is made.

5 **Example—working out the 2-year period**

6 ABC Mixed Developments Pty Ltd plans to make a qualifying  
7 development application for a parcel of land on 1 July 2021. When the  
8 application is made, ABC Mixed Development Pty Ltd must intend to  
9 start the development on the parcel on or before 1 July 2023.

10 **[1.25] Section 31 (3) (b)**

11 *substitute*

12 (b) if the development approval has been given—a copy of the  
13 development approval; and

14 **[1.26] New section 31 (4)**

15 *insert*

16 (4) In this section:

17 *development approval*—see the *Planning and Development*  
18 *Act 2007*, dictionary.

19 **[1.27] Section 40E (2)**

20 *substitute*

21 (2) For the purposes of working out the growth index over a calendar  
22 year, the commissioner must give Canberra Airport information about  
23 the calculation of the growth index on 1 January in the calendar year,  
24 by 31 July in that year.

25 **[1.28] Section 45, definition of *special disability trust***

26 *omit*

1 **[1.29] New section 70 (aa)**

2 *before section 70 (a), insert*

3 (aa) a decision under section 20A (2) to impose penalty tax for  
4 unpaid overdue rates payable by a corporation or trust;

5 **[1.30] Section 71 (2)**

6 *substitute*

7 (2) The objection must be made within—

8 (a) 60 days after the day the commissioner gives notice under  
9 section 12 (2) of the amount determined as the unimproved  
10 value of the parcel; or

11 (b) if the Minister determines a longer period—the period  
12 determined.

13 (2A) A determination is a disallowable instrument.

14 **[1.31] Dictionary, definition of *special disability trust***

15 *omit*

16 , for part 7 (Deferral and rebates)

17 **Part 1.7 Taxation Administration Act 1999**

18 **[1.32] New section 56H (2A)**

19 *insert*

20 (2A) The commissioner may give the registrar-general written notice of the  
21 charge.

22 *Note* If the registrar-general is given notice that land is affected by a territory  
23 or Commonwealth law, or anything done under it, under the *Land Titles*  
24 *Act 1925*, s 14 (3), the registrar-general must record the effect of the law  
25 in the register kept under that *Act*, s 43.

1    **[1.33]    Section 56H (4) (a)**  
2            *substitute*  
3            (a) the charge has been recorded in the register under the *Land Titles*  
4                      *Act 1925*; and

5    **[1.34]    New section 56H (7) (a) (ia)**  
6            *insert*  
7            (ia) for tax payable under the *Land Rent Act 2008*—the *Land*  
8                      *Rent Act 2008*, section 31 (Certificate of land rent and  
9                      other charges) in relation to the parcel before the purchase;  
10                     or

11   **[1.35]    New section 56H (8)**  
12            *insert*  
13            (8) In this section:  
14                      *register*—see the *Land Titles Act 1925*, dictionary.

15   **[1.36]    Section 56L heading**  
16            *substitute*  
17    **56L        Creation of charge on other land**

18   **[1.37]    New section 56L (1) (d)**  
19            *insert*  
20            (d) the tax debt is not related to the parcel or parcels of land.  
21                      *Note*        Section 56H deals with tax payable that relates to a parcel of land.



1 **[1.38] Section 56L (3)**

2 *substitute*

- 3 (3) The commissioner may, by written notice to the registrar-general,  
4 create a charge on 1 of the parcels.

5 *Note* If the registrar-general is given notice that land is affected by a territory  
6 or Commonwealth law, or anything done under it, under the *Land Titles*  
7 *Act 1925*, s 14 (3), the registrar-general must record the effect of the law  
8 in the register kept under that *Act*, s 43.

9 **[1.39] Section 56L (4)**

10 *omit*

11 application

12 *substitute*

13 written notice

14 **[1.40] Section 56L (5) and (6)**

15 *substitute*

- 16 (5) However, the commissioner may create the charge only if the  
17 commissioner has—

18 (a) taken reasonable steps to make arrangements for the debtor to  
19 pay the tax debt; and

20 (b) if the charge is to be created on a jointly-owned parcel—  
21 considered from the information available whether the charge is  
22 likely to cause substantial hardship to the debtor, the joint owner  
23 or other people; and

24 **Example**

25 partner or dependent children occupying the parcel as their principal place of  
26 residence

1                    (c) notified the debtor and any joint owner, in writing, that the  
2                    commissioner intends to create a charge on the parcel not earlier  
3                    than 28 days after the date of the notice to the debtor and joint  
4                    owner.

5                    (6) If the commissioner creates a charge under subsection (3), the  
6                    commissioner must notify the debtor and any joint owner, in writing,  
7                    of the existence of the charge.

8                    **[1.41]    Section 56M (1)**

9                    *substitute*

10                    (1) This section applies if a charge on a parcel of land is created under  
11                    section 56L (3).

12                    **[1.42]    New section 56M (6) (a) (ia)**

13                    *insert*

14                    (ia) for tax payable under the *Land Rent Act 2008*—the *Land*  
15                    *Rent Act 2008*, section 31 (Certificate of land rent and  
16                    other charges) in relation to the parcel before the purchase;  
17                    or

18                    **[1.43]    Section 97 (e) (vii) to (xi)**

19                    *substitute*

20                    (vii) for the administration or execution of a tax law or the *Fair*  
21                    *Trading (Australian Consumer Law) Act 1992*—the  
22                    commissioner for fair trading;

23                    (viii) for the administration or execution of the *Australian*  
24                    *Bureau of Statistics Act 1975* (Cwlth) or the *Census and*  
25                    *Statistics Act 1905* (Cwlth)—the Australian statistician;

- 1 (ix) for the administration or execution of the *Australian Crime*  
2 *Commission Act 2002* (Cwlth), or a law of the Territory, a  
3 State or another Territory that makes provision for the  
4 operation of the Commission in the State or Territory—the  
5 Australian Crime Commission;
- 6 (x) for the administration or execution of the *Corporations Act*  
7 or the *Australian Securities and Investments Commission*  
8 *Act 2001* (Cwlth), part 3 (Investigations and  
9 information-gathering)—ASIC;
- 10 (xi) for investigating an offence against, or enforcing, a law of  
11 the Territory, the Commonwealth, a State or another  
12 Territory—
- 13 (A) a Commonwealth enforcement body, in connection  
14 with its functions; or
- 15 (B) a Commonwealth intelligence body, in connection  
16 with its functions;
- 17 (xii) for the administration or execution of the *Australian*  
18 *Charities and Not-for-profits Commission Act 2012*  
19 (Cwlth)—the Australian Charities and Not-for-profits  
20 Commission;
- 21 (xiii) for the administration or execution of the *Child Support*  
22 *(Registration and Collection) Act 1988* (Cwlth) or the  
23 *Child Support (Assessment) Act 1989* (Cwlth)—the Child  
24 Support Registrar;
- 25 (xiv) for the administration or execution of the *Paid Parental*  
26 *Leave Act 2010* (Cwlth) or the *A New Tax System (Family*  
27 *Assistance) (Administration) Act 1999* (Cwlth)—the Chief  
28 Executive Centrelink;

- 1                            (xv) for the administration or execution of the *Foreign*  
2                                            *Acquisitions and Takeovers Act 1975* (Cwlth) and  
3                                            supporting the administration of matters in relation to  
4                                            foreign investment—
- 5                                            (A) the body known as the Foreign Investment Review  
6                                            Board; or
- 7                                            (B) the Treasurer of the Commonwealth;
- 8                            (xvi) for supporting the provision of community waste and  
9                                            recycling services, only if the information relates to the  
10                                           ownership of property—the director-general of the  
11                                           administrative unit responsible for transport and city  
12                                           services;
- 13                            (xvii) for the administration or execution of the *Government*  
14                                           *Procurement Act 2001*, part 2B (Secure local jobs code)—  
15                                           the secure local jobs code registrar;
- 16                            (xviii) a Minister, to enable the Minister to respond to a  
17                                           constituent about the constituent's obligations under a tax  
18                                           law (whether about the payment of tax or otherwise);
- 19                            (xix) a person prescribed by regulation for this section.

20    **[1.44]    New section 97 (2) and (3)**

- 21                            *insert*
- 22                            (2) If a tax officer may disclose information to a person under  
23                                           subsection (1) (e) (the *primary recipient*) for a particular purpose, the  
24                                           tax officer may also disclose the information to another person (the  
25                                           *secondary recipient*) to enable the secondary recipient to exercise a  
26                                           function, for or on behalf of the primary recipient, in relation to that  
27                                           purpose.

- 1 (3) In this section:
- 2 *ASIC* means the Australian Securities and Investments Commission  
3 under the *Australian Securities and Investments Commission*  
4 *Act 2001* (Cwlth).
- 5 *Australian Crime Commission* means the Australian Crime  
6 Commission established by the *Australian Crime Commission*  
7 *Act 2002* (Cwlth).
- 8 *Chief Executive Centrelink*—see the *Human Services (Centrelink)*  
9 *Act 1997* (Cwlth), section 7.
- 10 *Child Support Registrar* means the Child Support Registrar under the  
11 *Child Support (Registration and Collection) Act 1988* (Cwlth).
- 12 *Commonwealth enforcement body* means the following:
- 13 (a) the Office of National Intelligence established under the *Office*  
14 *of National Intelligence Act 2018* (Cwlth), section 6;
- 15 (b) that part of the Defence Department known as the Defence  
16 Intelligence Organisation;
- 17 (c) that part of the Defence Department known as the Australian  
18 Geospatial-Intelligence Organisation;
- 19 (d) the Integrity Commissioner appointed under the *Law*  
20 *Enforcement Integrity Commissioner Act 2006* (Cwlth),  
21 section 175.
- 22 *Commonwealth intelligence body*—see the *Information Privacy*  
23 *Act 2014*, section 25 (2).
- 24 *Defence Department*—see the *Information Privacy Act 2014*,  
25 section 25 (2).
- 26 *secure local jobs code registrar* means the secure local jobs code  
27 registrar appointed under the *Government Procurement Act 2001*,  
28 section 22V.

1    **[1.45]    Dictionary, note 2**

2                    *insert*

- 3                    • administrative unit  
4                    • Corporations Act

5    **Part 1.8                    Taxation Administration**  
6                                    **Regulation 2004**

7    **[1.46]    Section 4 heading**

8                    *substitute*

9    **4                    Permitted disclosure of information—Act, s 97 (1) (e) (xix)**

---

## Endnotes

**1 Presentation speech**

Presentation speech made in the Legislative Assembly on 31 March 2021.

**2 Notification**

Notified under the [Legislation Act](#) on 2021.

**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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