

**2009**

**The Legislative Assembly for  
Australian Capital Territory**

**Revenue Legislation Amendment Bill 2009**

**Explanatory Statement**

**Circulated by authority of  
Treasurer  
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# Revenue Legislation Amendment Bill 2009

## Summary

This Bill amends the *First Home Owner Grant Act 2000* and the *Taxation Administration Act 1999*.

## Overview

The *First Home Owner Grant Act 2000* is amended to:

- a. Clarify that a 'reviewable decision' is a decision of the Commissioner under another provision in the Act; and
- b. Extend the timeframe in which certain First Home Owner Grant applicants have to apply to the Commissioner for a shorter period or exemption from the residency requirement; and
- c. Insert an automatic exemption for non-complying applicants (where a grant application is made by joint applicants, and at least one complies) from the residency requirement.

The *Taxation Administration Act 1999* (the TAA) is amended to introduce a 5-year time limit in which a taxpayer may apply to the Commissioner for a refund of tax paid.

## Commencement Date

The Bill's amendments will be effective from the day after it's notification.



# Details of the Revenue Legislation Amendment Act 2009

## Part 1 Preliminary

### Clause 1 – Name of Act

This clause provides that the Act is named the *Revenue Legislation Amendment Act 2009*.

### Clause 2 – Commencement

This clause provides that the Act will commence on the day after it is notified on the ACT Legislation Register.

## Part 2 First Home Owner Grant Act 2000

### Clause 3 – Legislation amended

This clause provides that this part of the Act makes amendments to the *First Home Owner Grant Act 2000*.

### Clause 4 – Criterion 5 – Residence requirements Section 12 (4)

This clause substitutes the existing subsection 12 (4), by including a new (4) and (5). The new subsection (4) provides an extended period of 6 months to the existing 12 months in which the Commissioner may approve an exemption from, or a shortened period of residency for an applicant who, due to extenuating circumstances, cannot meet the required continuous 6-month period of residency.

The new subsection (5) provides an exemption from the residency requirement for applicants (where the application is made by joint applicants) who are unable to meet the residency requirement, but at least one of the other (joint) applicants does meet the requirement.

### Clause 5 – Applications for review Section 31

This clause substitutes the term ‘reviewable decision’, instead referencing a decision made by the Commissioner under section 29 of the Act.

## Part 3 Taxation Administration Act 1999

### Clause 6 – Legislation amended – pt 3

This clause provides that this part of the Act makes amendments to the *Taxation Administration Act 1999*.

### Clause 7 – New section 19A

This clause inserts a new provision that sets a time limit of 5 years in which an applicant may apply to the Commissioner for a refund of tax paid. Subsection (3) makes an exception to this in cases where another Act that is a tax law, has its own specific provision in relation to refunds of tax.

