

2006

THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Treasurer)

Revenue Legislation Amendment Bill 2006

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Revenue Legislation Amendment Bill 2006

A Bill for

An Act to amend the *Duties Act 1999*, the *Payroll Tax Act 1987* and the
Taxation Administration Act 1999

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

J2005-1059

Authorised by the ACT Parliamentary Counsel—also accessible at www.legislation.act.gov.au

1 **Part 1 Preliminary**

2 **1 Name of Act**

3 This Act is the *Revenue Legislation Amendment Act 2006*.

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)).

1 **Part 2** **Duties Act 1999**

2 **3** **Legislation amended—pt 2**

3 This part amends the *Duties Act 1999*.

4 **4** **Change in trustees**
5 **New section 54 (4)**

6 *insert*

- 7 (4) Duty of \$20 is also chargeable in relation to a transfer of dutiable
8 property to a person as a consequence of the retirement of a trustee
9 or the appointment of a new trustee for a self managed
10 superannuation fund within the meaning of the *Superannuation*
11 *Industry (Supervision) Act 1993* (Cwlth).

1 **Part 3 Payroll Tax Act 1987**

2 **5 Legislation amended—pt 3**

3 This part amends the *Payroll Tax Act 1987*.

4 **6 Wages to which this Act applies**
5 **New section 2D (4)**

6 *insert*

7 (4) If an employer gives an instruction to credit an account at a place in
8 payment of wages, the wages are taken to have been paid—

9 (a) at the place; and

10 (b) when the account is credited in accordance with the
11 instructions.

Endnotes

1 Presentation speech

Presentation speech made in the Legislative Assembly on 2006.

2 Notification

Notified under the Legislation Act on 2006.

3 Republications of amended laws

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

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