

2007

THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

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(As presented)

(Treasurer)

# Revenue Legislation Amendment Bill 2007

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Authorised by the ACT Parliamentary Counsel—also accessible at [www.legislation.act.gov.au](http://www.legislation.act.gov.au)

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## A Bill for

*An Act to amend the Duties Act 1999, the Land Tax Act 2004, the Payroll Tax Act 1987 and the Rates Act 2004*

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

1 **Part 1 Preliminary**

2 **1 Name of Act**

3 This Act is the *Revenue Legislation Amendment Act 2007*.

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)).

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

2 **3** **Legislation amended—pt 2**

3 This part amends the *Duties Act 1999*.

4 **4** **Transfer of land to certain authorities and other bodies**  
5 **Section 64 (1)**

6 *substitute*

- 7 (1) Duty of \$20 is chargeable on a grant of a Crown lease to a  
8 non-commercial Commonwealth authority.

9 **5** **Repossessed motor vehicles**  
10 **Section 216 (c)**

11 *omit*

12 licensed dealer under the *Sale of Motor Vehicles Act 1977*

13 *substitute*

14 licensed vehicle dealer

15 **6** **Prerequisites for registration**  
16 **Section 221 (1) (c) (i)**

17 *substitute*

- 18 (i) the person is carrying on business as a licensed vehicle  
19 dealer; and

1 **7 Dictionary, definition of *licensed vehicle dealer***

2 *substitute*

3 *licensed vehicle dealer* means a licensed dealer under the *Sale of*  
4 *Motor Vehicles Act 1977*, or the holder of a similar licence under a  
5 corresponding law.

1 **Part 3** **Land Tax Act 2004**

2 **8** **Legislation amended—pt 3**

3 This part amends the *Land Tax Act 2004*.

4 **9** **Payment of land tax**  
5 **New section 17 (2A)**

6 *insert*

7 (2A) However, if the owner of the parcel is a person to whom  
8 section 20 (3) applies in relation to the unpaid land tax, the amount  
9 is payable by the person who was the owner of the parcel for the  
10 period to which the liability relates.

1 **Part 4 Payroll Tax Act 1987**

2 **10 Legislation amended—pt 4**

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

4 **11 Wages to which this Act applies**  
5 **Section 2D (1)**

6 *substitute*

- 7 (1) The following wages are wages to which this Act applies:
- 8 (a) wages that are paid or payable in the ACT in a month or part of  
9 a month in relation to services performed or rendered in—
- 10 (i) the ACT or another country; or
- 11 (ii) more than 1 State or Territory;
- 12 (b) wages that are paid or payable elsewhere than in the ACT in a  
13 month or part of a month in relation to services performed or  
14 rendered wholly in the ACT.



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## 1 Part 5 Rates Act 2004

### 2 12 Legislation amended—pt 5

3 This part amends the *Rates Act 2004*.

### 4 13 Imposition of rates—qualifying parcels of land 5 Section 34 (3), formula

6 *substitute*

7  $[(FCC \times CP) + (FCR \times RP)] + [(AUV - TA) \times ((CP \times PC) +$   
8  $\{RP \times PR\})]$

### 9 14 Section 34 (4), definition of *FC*

10 *substitute*

11 *FCC* means the fixed charge determined under the Taxation  
12 Administration Act, section 139 for the parcel as commercial land.

13 *FCR* means the fixed charge determined under the Taxation  
14 Administration Act, section 139 for the parcel as residential land.

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## Endnotes

**1 Presentation speech**

Presentation speech made in the Legislative Assembly on 2007.

**2 Notification**

Notified under the Legislation Act on 2007.

**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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