

2019

**THE LEGISLATIVE ASSEMBLY FOR THE
AUSTRALIAN CAPITAL TERRITORY**

**Revenue Legislation Amendment Bill 2019
SUPPLEMENTARY EXPLANATORY STATEMENT**

**Presented By
Andrew Barr MLA
Treasurer**

REVENUE LEGISLATION AMENDMENT BILL 2019

GOVERNMENT AMENDMENT

Amendment 1

Schedule 1, part 1.4

Amendment 1.29

Proposed new section 13A (4) (c) to (f)

Page 11, line 8—

This amendment is a consequential amendment that clarifies that the exemption for land provided for affordable community housing does not apply if the criteria determined by the Minister under new section 13A (5) are not satisfied. New section 13A (5) provides that the Minister may determine criteria that an owner of a parcel of land must satisfy before being eligible for the exemption, and the maximum number of parcels of land or value of land tax that may be exempted.

Amendment 2

Schedule 1, part 1.4

Amendment 1.29

Proposed new section 13A (5) (b)

Page 11, line 12—

This amends new section 13A (5) (b) to clarify the criteria that the Minister may determine for the land tax exemption for parcels of land provided for affordable community housing. Amendment 2 specifies that the Minister may determine the maximum number of parcels of land provided for affordable community housing that are entitled to a land tax exemption, the maximum value of land tax that may be exempted, and the maximum number of parcels of land provided for affordable community housing for which an owner may be entitled to be exempt from the payment of land tax.