



Queensland

Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015

Act No. 4 of 2015



Queensland

Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015

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Queensland

Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015

Act No. 4 of 2015

An Act to amend the Criminal Law (Criminal Organisations Disruption) and Other Legislation Amendment Act 2013, the Duties Act 2001, the Environmental Protection Act 1994, the Financial Accountability Act 2009, the First Home Owner Grant Act 2000, the Payroll Tax Act 1971, the Plumbing and Drainage Act 2002, the Taxation Administration Act 2001 and the Water Supply (Safety and Reliability) Act 2008 for particular purposes

[Assented to 11 June 2015]

[s 1]

The Parliament of Queensland enacts—

Part 1 Preliminary

1 Short title

This Act may be cited as the *Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015*.

2 Commencement

- (1) The following sections commence on 1 July 2015—
 - (a) section 65;
 - (b) section 66;
 - (c) section 67;
 - (d) section 68;
 - (e) section 70.
- (2) Parts 4, 8 and 10 commence on a day to be fixed by proclamation.

Part 2 **Amendment of Criminal Law (Criminal Organisations Disruption) and Other Legislation Amendment Act 2013**

3 **Act amended**

This part amends the *Criminal Law (Criminal Organisations Disruption) and Other Legislation Amendment Act 2013*.

4 **Amendment of s 2 (Commencement)**

(1) Section 2(1)—

insert—

(f) parts 8, 14 and 24.

(2) Section 2—

insert—

(3) Parts 8, 14 and 24 commence on 1 July 2016.

Part 3 **Amendment of Duties Act 2001**

5 **Act amended**

This part amends the *Duties Act 2001*.

6 **Amendment of s 8 (Imposition of transfer duty)**

Section 8(1), note, ‘parts 9’—

omit, insert—

parts 8A

[s 7]

7 Amendment of s 11 (What is the *dutiable value* of a dutiable transaction)

Section 11—

insert—

- (6A) The *dutiable value* of a dutiable transaction that is an agreement for the transfer of dutiable property that is a farm-in agreement is determined under part 8A.

8 Amendment of s 16 (When liability for transfer duty arises)

Section 16—

insert—

Note—

In relation to a dutiable transaction that is an ELN transfer, see also sections 156H and 156K.

9 Amendment of s 18 (Need for instrument or statement)

- (1) Section 18, heading, after ‘instrument’—

insert—

, ELN transfer document

- (2) Section 18, after ‘instrument’—

insert—

or ELN transfer document

10 Amendment of s 19 (Lodging instrument or statement)

- (1) Section 19, heading, after ‘instrument’—

insert—

, ELN transfer document

- (2) Section 19(1)(a) and (3)(a), after ‘instrument’—

insert—

or ELN transfer document

11 Amendment of s 20 (Effect of making or lodging instrument or statement by 1 party)

(1) Section 20, heading, after ‘instrument’—

insert—

, ELN transfer document

(2) Section 20, after ‘instrument’—

insert—

, ELN transfer document

12 Amendment of s 21 (No double duty—general)

Section 21(1), note—

omit, insert—

Notes—

- 1 For objections and appeals against assessments of duty, see the Administration Act, part 6.
- 2 For a dutiable transaction that is an ELN transfer, see also part 15, division 2.

13 Amendment of s 22 (No double duty—particular dutiable transactions)

Section 22—

insert—

- (2A) Also, if a payment commitment is made for a dutiable transaction that is an agreement for the transfer of dutiable property, no transfer duty is imposed on an ELN transfer of the dutiable property to the transferee under the agreement.

Notes—

[s 14]

- 1 In relation to subsections (2) and (2A), for a dutiable transaction that is an ELN transfer, see also part 15, division 2.
- 2 See part 15, division 3 in relation to the making of a payment commitment for an agreement for the transfer of dutiable property.

14 Amendment of s 30 (Aggregation of dutiable transactions)

Section 30(6), after ‘instrument’—

insert—

, ELN transfer document

15 Insertion of new ch 2, pt 8A

Chapter 2—

insert—

Part 8A Concessions for farm-in agreements

Division 1 Some basic concepts about farm-in agreements

84A Who is a *farmor*

- (1) A *farmor* is—
 - (a) a person to whom an exploration authority, is granted under the relevant Act for the authority, even if the person is yet to be registered as the holder of the authority under that Act; or
 - (b) another person to whom the exploration authority has been transferred under the relevant Act for the authority, even if the

other person is yet to be registered as the holder of the authority under that Act.

- (2) For subsection (1), the *relevant Act* for an exploration authority is the Act under which the authority is granted.

84B What is an *upfront farm-in agreement*

- (1) An *upfront farm-in agreement* is a written agreement entered into by a farmor and another person (the *farmee*) in relation to an exploration authority, under which—
 - (a) the farmor must make 1 or more transfers to the farmee of a stated interest in the exploration authority, each interest being less than 100% of the total interest in the authority; and
 - (b) on the transfer of each interest, the interest is held by the farmee subject to the farmee spending a stated amount (an *exploration amount*) on relevant exploration or development—
 - (i) after the agreement is entered into; and
 - (ii) on or before the expenditure completion date for the amount; and
 - (c) the farmee must, if the obligation under the agreement mentioned in paragraph (b) is not complied with for the interest transferred, transfer the interest back to the farmor.
- (2) However, if the farm-in agreement is a 100% transfer farm-in agreement, the last interest in the exploration authority to be transferred under the agreement need not be held by the farmee subject to an obligation mentioned in subsection (1)(b).

[s 15]

84C What is a *deferred farm-in agreement*

- (1) A *deferred farm-in agreement* is a written agreement entered into by a farmor and another person (the *farmee*) in relation to an exploration authority, under which—
 - (a) the farmee is entitled to 1 or more transfers from the farmor of a stated interest in the exploration authority, each interest being less than 100% of the total interest in the authority; and
 - (b) the entitlement to each transfer arises only if the farmee spends a stated amount (an *exploration amount*) on relevant exploration or development—
 - (i) after the agreement is entered into; and
 - (ii) on or before the expenditure completion date for the amount.
- (2) However, if the farm-in agreement is a 100% transfer farm-in agreement, the last interest in the exploration authority to be transferred under the agreement need not be subject to an obligation mentioned in subsection (1)(b).

84D What is a *100% transfer farm-in agreement*

A *100% transfer farm-in agreement*, for an exploration authority, is a deferred farm-in agreement or upfront farm-in agreement under which, on the completion of all the transfers of interests in the exploration authority that are proposed to be made by the farmor under the agreement, 100% of the interest in the exploration authority will be held by the farmee.

84E What is the *expenditure completion date* and an *ECD variation*

- (1) The *expenditure completion date* for an exploration amount for the transfer of an interest in an exploration authority under a farm-in agreement is—
 - (a) the day stated in the agreement on or before which the exploration amount must be spent; or
 - (b) if the farmor and farmee agree to vary the day mentioned in paragraph (a)—the day as varied; or
 - (c) if the day mentioned in paragraph (b) is further varied—the day as further varied.
- (2) A variation mentioned in subsection (1)(b) or (c) is an *ECD variation*.

84F What is *relevant exploration or development*

Exploration or development is *relevant exploration or development* for an exploration amount relating to an interest in an exploration authority the subject of a farm-in agreement if—

- (a) the exploration or development is comprised of, or associated with, the carrying out of an activity under the exploration authority; and
- (b) all of the exploration or development is carried out after the farm-in agreement is entered into.

[s 15]

Division 2 Transfer duty for farm-in agreements

84G Farm-in agreement is an agreement for the transfer of dutiable property

- (1) A farm-in agreement is an agreement for the transfer of dutiable property mentioned in section 9(1)(b).
- (2) Section 21 does not apply in relation to the agreement.

84H Exemption—particular transfers to farmor under upfront farm-in agreement

If transfer duty imposed on an upfront farm-in agreement is paid, no transfer duty is imposed on a transfer of an interest in the exploration authority from the farmee to the farmor made because of the obligation mentioned in section 84B(1)(c).

84I Exclusion of s 22(2) for particular dutiable transactions under farm-in agreement

Section 22(2) does not apply to the transfer of an interest in an exploration authority if—

- (a) both of the following apply—
 - (i) the transfer is made under a 100% transfer farm-in agreement; and
 - (ii) the transfer results in the farmee holding 100% of the interest in the exploration authority; or
- (b) the interest is transferred to the farmee for a deferred farm-in agreement, even though the farmee has failed to spend all or part of the exploration amount for the transfer under

the agreement in the way mentioned in section 84C(1)(b).

Division 3 Concessions for transfer duty for farm-in agreements

84J How transfer duty is initially assessed on farm-in agreement

- (1) This section applies for assessing liability for transfer duty on a farm-in agreement.
- (2) The dutiable value of a farm-in agreement is the consideration paid or payable to the farmor, or a related person of the farmor, for the farmor entering into the agreement, other than an exploration amount.
- (3) Section 502(1)(a) and (b) and (2)(a)—
 - (a) applies in relation to the consideration mentioned in subsection (2); and
 - (b) does not apply in relation to any other consideration payable under the agreement.

Division 4 Lodgement and notice requirements for upfront farm-in agreements

84K Lodgement requirement on expenditure of exploration amount

The farmee under an upfront farm-in agreement must, within 14 days after spending the exploration amount for each interest in the exploration authority, lodge—

- (a) information, in the approved form, about the expenditure of the exploration amount; and

[s 15]

- (b) the upfront farm-in agreement or a transfer duty statement for the agreement.

Note—

Under the Administration Act, the requirement under this section is a lodgement requirement for which a failure to comply is an offence under section 121 of that Act.

84L Notice requirement for farmee in particular circumstances

- (1) This section applies if—
 - (a) an interest in an exploration authority is transferred to the farmee under an upfront farm-in agreement; and
 - (b) the farmee fails, under the agreement, to spend all or part of the exploration amount for the interest on or before the expenditure completion date for the amount.
- (2) The farmee must, within 30 days after the expenditure completion date—
 - (a) give notice to the commissioner, in the approved form, of the matter mentioned in subsection (1)(b); and
 - (b) lodge the farm-in agreement or a transfer duty statement for the agreement.

Note—

Failure to give the notice mentioned in paragraph (a) is an offence under the Administration Act, section 120. Also, the requirement under paragraph (b) is a lodgement requirement under the Administration Act for which a failure to comply is an offence under section 121 of that Act.

- (3) If the original expenditure completion date is varied under the farm-in agreement, the farmee must comply with subsection (2) in relation to a failure to spend an exploration amount on or before each of the following—

-
- (a) the original expenditure completion date for the amount;
 - (b) the original expenditure completion date, as varied under the agreement;
 - (c) each variation to the date mentioned in paragraph (b) made under the agreement.
- (4) In this section—
- original expenditure completion date*, for an exploration amount for an interest in an exploration authority under an upfront farm-in agreement, means the day stated in the agreement on or before which the exploration amount must be spent.

Division 5 Reassessments

84M When commissioner must reassess transfer duty

- (1) The commissioner must make a reassessment of transfer duty for a farm-in agreement if, under the agreement, either of the following events happen (each a *reassessment event*)—
 - (a) for an upfront farm-in agreement, the farmee is required to—
 - (i) lodge the information and farm-in agreement or a transfer duty statement for the agreement under section 84K; or
 - (ii) give notice and lodge the farm-in agreement or a transfer duty statement for the agreement under section 84L(2);

[s 15]

- (b) for a deferred farm-in agreement—an interest in an exploration authority is transferred by the farmor to the farmee.

Note—

See also section 84P for when the commissioner must make a reassessment.

- (2) However, subsection (1)(a)(ii) does not apply if—
 - (a) the farmee transfers the interest back to the farmor under the agreement before the expiry of—
 - (i) the period for complying with section 84L(2); or
 - (ii) if the commissioner considers a longer period is appropriate—the longer period; or
 - (b) both of the following apply—
 - (i) an ECD variation has been made for the expenditure of the exploration amount;
 - (ii) the commissioner is satisfied the ECD variation is not part of an arrangement to avoid the imposition of transfer duty.
- (3) Also, subsection (1) does not apply if—
 - (a) the requirement mentioned in subsection (1)(a) relates to the transfer of an interest in an exploration authority under an upfront farm-in agreement that is a 100% farm-in agreement and, on the completion of the transfer, 100% of the interest in the authority will be held by the farmee; or
 - (b) the transfer of an interest in an exploration authority mentioned in subsection (1)(b) is made under a deferred farm-in agreement that is a 100% farm-in agreement and, on

the completion of the transfer, 100% of the interest in the authority will be held by the farmee.

- (4) Subsection (1) applies despite the limitation period under the Administration Act for reassessments.

Note—

See the Administration Act, part 3 (Assessments of tax), division 3 (Reassessments).

84N How transfer duty is reassessed on farm-in agreements

- (1) Subject to subsections (3) and (4), for a reassessment under section 84M the dutiable value of the farm-in agreement includes each of the following, other than an exploration amount—
- (a) the consideration paid or payable to the farmor, or a related person of the farmor, for the farmor entering into the agreement;
 - (b) an amount relating to the transfer of an interest in the exploration authority the subject of a reassessment event, paid or payable on or before the day the latest reassessment event happens;
 - (c) any other consideration under the agreement paid or payable to the farmor, or a related person of the farmor, on or before the day the latest reassessment event happens.
- (2) If subsection (1) applies for a reassessment, section 502(1)(a) and (b) and (2)(a)—
- (a) applies in relation to the consideration mentioned in subsection (1); and
 - (b) does not apply in relation to any other consideration payable under the agreement.

[s 15]

- (3) Subsection (4) applies to a reassessment for a reassessment event mentioned in section 84M(1)(a)(ii) in relation to an interest if the farmee has failed to transfer the interest back to the farmor under the agreement within the time mentioned in section 84M(2)(a) and—
 - (a) an ECD variation has not been made for the expenditure of the exploration amount; or
 - (b) both of the following apply—
 - (i) an ECD variation has been made for the expenditure of the exploration amount;
 - (ii) the commissioner is satisfied the variation is part of an arrangement to avoid the imposition of transfer duty.
- (4) The commissioner must make the reassessment to impose transfer duty on the transaction that is the agreement mentioned in section 84M(1) as if the transaction were not a farm-in agreement under this part.
- (5) This section applies despite section 84J.

Division 6 Miscellaneous

84O Application of penalty tax under Administration Act

The Administration Act, section 58(1)(c) does not apply in relation to a reassessment made by the commissioner under section 84M, unless—

- (a) section 84N(4) applies for the reassessment; or
- (b) the farmee has failed to comply with—

-
- (i) a lodgement requirement for the reassessment event to which the reassessment relates; or
 - (ii) a requirement to give the commissioner notice under section 84L(2) for the reassessment event to which the reassessment relates.

84P Exclusion of arrangements to avoid the imposition of transfer duty

- (1) This section applies to a dutiable transaction that is a farm-in agreement if the transaction is part of an arrangement to avoid the imposition of transfer duty.
- (2) The commissioner must make an assessment to impose transfer duty on the transaction as if the transaction were not a farm-in agreement under this part.
- (3) Subsection (2) applies despite the limitation period under the Administration Act for reassessments.

Note—

See the Administration Act, part 3, division 3.

16 Amendment of s 136 (Exemption—dealings under Land Act)

- (1) Section 136(c)—
omit.
- (2) Section 136(d) to (h)—
renumber as section 136(c) to (g).

[s 17]

17 Amendment of s 145 (Exemption—transfer to State for public or community purpose)

Section 145, after ‘land to’—

insert—

, or vesting of land in a way mentioned in section 9(1)(d)(i) in,

18 Amendment of s 156A (Reassessment of duty for cancelled transfer of dutiable property)

(1) Section 156A(1), (2) and (4), after ‘instrument’—

insert—

or ELN transfer document

(2) Section 156A(5), after ‘instrument’, first mention—

insert—

, ELN transfer document or a copy of the ELN transfer document

(3) Section 156A(5), ‘of the instrument’—

omit.

19 Insertion of new ch 2, pt 15

Chapter 2—

insert—

Part 15 Provisions for ELN transfers

Division 1 Preliminary

156D Definitions for pt 15

In this part—

completed transfer means a transfer of dutiable property—

- (a) for which an instrument or ELN transfer document is registered under the *Land Title Act 1994*; and
- (b) on which a liability for transfer duty is imposed.

ELN transfer means a transfer of dutiable property—

- (a) that consists only of relevant residential land and any chattel incidental to the land; and
- (b) for which an ELN workspace exists; and
- (c) that is to the transferee under a relevant transfer agreement and for the same consideration as provided for under the agreement.

ELN transfer document means a document under the Electronic Conveyancing National Law (Queensland) that—

- (a) is an instrument of transfer under the *Land Title Act 1994*, section 61; and
- (b) would effect a transfer of dutiable property that is an ELN transfer if the document were—
 - (i) digitally signed; and
 - (ii) lodged electronically under the Electronic Conveyancing National Law (Queensland), section 7; and
 - (iii) registered under the *Land Title Act 1994*.

Note—

Under the Electronic Conveyancing National Law (Queensland), schedule 1, section 12(1), definition *document*, a document includes a record of information

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that exists in a digital form and is capable of being reproduced, transmitted, stored and duplicated by electronic means.

ELN workspace, for an ELN transfer, means the part of an ELN on which information is entered and kept for the ELN transfer.

incomplete ELN transfer means an ELN transfer for which the ELN workspace is unlocked before an ELN transfer document for the ELN transfer is registered under the *Land Title Act 1994*.

locked, in relation to an ELN workspace for an ELN transfer, see section 156F(1).

lot means a lot under the *Body Corporate and Community Management Act 1997* or the *Building Units and Group Titles Act 1980*.

outstanding liability, for division 4, see section 156P(1)(b).

payment commitment, for an agreement for the transfer of dutiable property, see section 156N.

related see section 156G.

relevant residential land means land—

- (a) that is, or will be, used wholly for residential purposes; and
- (b) to which any of the following applies—
 - (i) on the land there is, or will be constructed, a building that is designed or approved by a local government for human habitation by a single family unit;
 - (ii) the land is a lot on which there is a building or a part of a building that, for the separate area the lot comprises, is designed or approved by a local government for human habitation by a single family unit;

- (iii) the land will be a lot on which there is a building or a part of a building that, for the separate area the lot comprises, is designed or approved by a local government for human habitation by a single family unit;
- (iv) the land is a lot on which there will be a building or a part of a building that, for the separate area the lot comprises, is designed or approved by a local government for human habitation by a single family unit.

relevant transfer agreement means an agreement for the transfer of dutiable property—

- (a) that consists only of relevant residential land and any chattel incidental to the land; and
- (b) on which transfer duty is imposed; and
- (c) that is not eligible for a concession, exemption or other reduction of transfer duty, other than a concession under chapter 2, part 9; and
- (d) that either—
 - (i) is not aggregated under section 30 with any other dutiable transaction; or
 - (ii) is aggregated under section 30 only with another agreement for the transfer of dutiable property that complies with paragraphs (a) to (c).

signed, in relation to an ELN transfer document, see section 156E.

subscriber see the Electronic Conveyancing National Law (Queensland), section 3.

transfer information, in an ELN workspace for an ELN transfer, means information in the ELN workspace that is necessary for either of the

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following purposes in relation to an ELN transfer document for the ELN transfer—

- (a) complying with a provision of the *Land Title Act 1994* in relation to the registration of the document; or
- (b) endorsing the document under this Act.

unlocked, in relation to an ELN workspace for an ELN transfer, see section 156F(2).

156E When an ELN transfer document is *signed*

An ELN transfer document for an ELN transfer is ***signed*** when all transfer information in the ELN workspace for the ELN transfer is digitally signed by or for all parties to the ELN transfer.

156F When an ELN workspace is *locked* and *unlocked*

- (1) An ELN workspace for an ELN transfer is ***locked*** when the subscribers to the ELN workspace are unable to amend the transfer information in the ELN workspace.
- (2) An ELN workspace for an ELN transfer is ***unlocked*** if, after the ELN workspace has been locked, the subscribers to the ELN workspace are no longer unable to amend the transfer information in the ELN workspace.

156G When transfers of dutiable property are *related*

For this part, an incomplete ELN transfer and a completed transfer, or an incomplete ELN transfer and another incomplete ELN transfer, are ***related*** to each other if both are transfers—

- (a) of the same dutiable property; and

- (b) to the same transferee; and
- (c) under the same relevant transfer agreement.

Note—

There may be more than 1 ELN transfer of the same dutiable property to the same transferee under the same relevant transfer agreement—see section 156H.

Division 2 Provisions about liability for transfer duty

Subdivision 1 Preliminary

156H Effect of multiple locking events for ELN workspace

- (1) Each time a multiple locking event happens for the ELN workspace for an ELN transfer, when the ELN workspace is locked again—
 - (a) another ELN transfer document is taken to exist, regardless of whether another ELN transfer document has been created in the ELN workspace; and
 - (b) the document is taken to be signed by the parties to the transfer; and
 - (c) to remove any doubt, it is declared that another dutiable transaction that is an ELN transfer is taken to arise.
- (2) For this section, a *multiple locking event* happens for the ELN workspace for an ELN transfer if, after the ELN workspace has been unlocked, the ELN workspace is locked again.

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156I Liability for transfer duty not affected by particular events

- (1) To remove any doubt, it is declared that the following events do not affect a liability for transfer duty imposed on an ELN transfer—
 - (a) an unlocking of the ELN workspace for the ELN transfer;
 - (b) an unsigning of the ELN transfer document for the ELN transfer;
 - (c) after an event mentioned in paragraph (a) or (b)—
 - (i) a signing of an ELN transfer document for another ELN transfer that is related to the ELN transfer; or
 - (ii) another locking of the ELN workspace;
 - (d) the signing of an instrument that, when recorded in a register, would effect a completed transfer related to the ELN transfer.
- (2) In this section—

unsigning, in relation to an ELN transfer document, means unsigning of the ELN transfer document for the purposes of the Electronic Conveyancing National Law (Queensland).

Note—

See the Electronic Conveyancing National Law (Queensland), section 12(3).

Subdivision 2 No multiple duty—incomplete ELN transfers related to completed transfer

156J Application of sdiv 2

This subdivision applies if 1 or more incomplete ELN transfers are related to a completed transfer.

156K When liability for transfer duty is imposed on incomplete ELN transfers and completed transfer

- (1) This section applies to a liability for transfer duty imposed on each of the following—
 - (a) any incomplete ELN transfer related to the completed transfer, other than the first related transfer;
 - (b) the completed transfer.
- (2) The liability is taken to be imposed when the liability for transfer duty is imposed on the first related transfer.
- (3) This section applies despite section 16.
- (4) In this section—

first related transfer means the incomplete ELN transfer related to the completed transfer for which the ELN workspace is first locked.

156L Deemed compliance with duty obligation for incomplete ELN transfer

- (1) A duty obligation for an incomplete ELN transfer that is related to the completed transfer is taken to be complied with when the duty obligation under

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the same provision is complied with in full for the completed transfer.

(2) In this section—

duty obligation means an obligation under any of the following provisions—

- (a) a provision for a lodgement requirement under the Administration Act;
- (b) the Administration Act, section 30, 31, 32, 35, 54 or 58;
- (c) section 455A(1)(b) or 471E(1).

Subdivision 3 Other provisions

156M Exclusion of ss 21 and 22(2) and (2A) for ELN transfers etc.

- (1) To remove any doubt, it is declared that section 21 does not apply to the imposition of transfer duty on either of the following—
 - (a) an incomplete ELN transfer that is related to—
 - (i) a completed transfer; or
 - (ii) another incomplete ELN transfer;
 - (b) a completed transfer.
- (2) Section 22(2) or (2A) does not apply to an incomplete ELN transfer that is related to a completed transfer.
- (3) The fact that an incomplete ELN transfer is not related to a completed transfer does not affect a liability for transfer duty imposed on the incomplete ELN transfer.
- (4) This section does not limit section 156A or 499.

Division 3 Payment commitments

156N Making of *payment commitment* for agreement to transfer dutiable property

- (1) A *payment commitment* for an agreement for the transfer of dutiable property is made by the parties to the agreement if—
 - (a) the ELN workspace for an ELN transfer of the dutiable property to the transferee under the agreement is locked; and
 - (b) the amount (the *commitment amount*) of transfer duty, assessed interest and penalty tax imposed on the agreement—
 - (i) is included in the ELN workspace as an amount to be paid; and

Example—

The settlement schedule in the ELN workspace includes the amount of transfer duty, assessed interest and penalty tax imposed on the agreement.

- (ii) is outstanding when the ELN workspace becomes locked.
- (2) For subsection (1)(b), an amount is *outstanding* if it has not been—
 - (a) if the relevant self assessor is registered under chapter 12, part 2—paid to the commissioner; or
 - (b) if the relevant self assessor is registered under chapter 12, part 3—paid to the commissioner or received by the relevant self assessor.
- (3) A payment commitment made for an agreement for the transfer of dutiable property has effect until the earlier of the following—

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- (a) the commissioner is paid all of the commitment amount;
 - (b) the ELN workspace for an ELN transfer of the dutiable property to the transferee under the agreement is unlocked.
- (4) In this section—
- relevant self assessor* means a self assessor registered under chapter 12, part 2 or 3 who, for the purposes of endorsing an ELN transfer document under section 455A—
- (a) assigns a transaction number to the ELN transfer document; or
 - (b) is notified of a transaction number assigned to the ELN transfer document under a system administered by the commissioner.

156O Payment commitment does not affect liability to pay

To remove any doubt, it is declared that a party's liability under this Act to pay an amount to the commissioner is not affected by the making of a payment commitment for all or part of the amount.

Division 4 Charge for unpaid transfer duty

156P Charge over transferee's interest in land for unpaid transfer duty for ELN transfer

- (1) This section applies if—
 - (a) an ELN transfer document for an ELN transfer is—

-
- (i) stamped on the basis that duty is not imposed on the transfer under section 22(2A); and
 - (ii) registered under the *Land Title Act 1994*; and
- (b) all or part of the commitment amount for the payment commitment made for the relevant transfer agreement is not paid by the date the amount (the *outstanding liability*) is payable.

Note—

For when tax must be paid, see the Administration Act, section 30.

- (2) The outstanding liability is a first charge on the transferee's interest in the land that is the subject of the ELN transfer.
- (3) The charge has priority over all other encumbrances over the transferee's interest in the land.
- (4) Subsection (3) applies—
 - (a) whether the other encumbrances over the transferee's interest in the land—
 - (i) are registered or unregistered; or
 - (ii) were created before or after the charge arises under subsection (2); and
 - (b) despite the *Land Title Act 1994*, part 3, divisions 2 and 2A.
- (5) The commissioner may lodge, under the Administration Act, part 4, division 5, a request to register the charge on the land that is the subject of the ELN transfer.
- (6) Despite section 47B of the Administration Act, the registrar must not register the charge if the

[s 19]

transferee is no longer the registered owner of the land.

- (7) On its registration, the charge is not affected by a disposition of the transferee's interest in the land.

156Q Commissioner may apply to Supreme Court for order to sell

- (1) This section applies if—
- (a) a charge has been registered over the land under section 156P; and
 - (b) the outstanding liability has not been paid within 18 months after registration.
- (2) The commissioner may apply to the Supreme Court for an order to sell the land stated in the application.
- (3) At least 6 months before making the application, the commissioner must give the persons mentioned in subsection (4) notice of the commissioner's intention to apply to the Supreme Court for an order to sell the land unless the outstanding liability is paid within 6 months after the date of the notice.
- (4) The persons to whom notice must be given are—
- (a) the person liable to pay the outstanding liability; and
 - (b) the owner of the land.

156R When court must order sale of land

- (1) The court must order the sale of the land if it is satisfied—
- (a) proper notice of the application for the order was given under section 156Q; and

- (b) there is an outstanding liability payable to the State.
- (2) However, the court may make an order only for the land the court considers is sufficient to realise proceeds to pay the amounts mentioned in section 156S(a) to (d).

156S Application of proceeds of sale

The proceeds of the sale of land sold under the order must be applied as follows—

- (a) first, in payment of the commissioner's expenses on the application to the court for the order;
- (b) second, in payment of expenses properly incurred by the commissioner on the sale or any attempted sale;
- (c) third, in payment of the outstanding liability under the Administration Act, section 42;
- (d) fourth, in payment of amounts secured by a security interest or charge on the land recorded before the charge mentioned in section 156Q(1)(a), unless the land is sold subject to the security interest or charge;
- (e) fifth, any balance must be applied as the court orders.

156T Registration of transfer

- (1) If land is sold under the order to sell, the person stated in the order for this section must—
 - (a) sign a transfer in the appropriate form in favour of the purchaser; and
 - (b) lodge the transfer with the registrar.

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- (2) The registrar must register the transfer as if it had been signed by the registered owner of the land.
- (3) Subsection (2) applies despite non-production of the relevant instrument of title.

156U Former owner may recover proceeds of sale as debt

- (1) The amount equal to the proceeds of the sale of land under the order to sell less an amount paid under section 156S(d) is a debt payable to the former owner of the land by the persons liable to pay the outstanding liability for which the order was made.
- (2) The former owner may recover the debt in a court of competent jurisdiction.
- (3) In this section—
former owner, of land sold under the order to sell, means the person who owned the land immediately before its sale.

Division 5 Miscellaneous

156V Particular information in ELN workspace taken to be stated to commissioner

- (1) For this Act and the Administration Act, each party to an ELN transfer, and each relevant subscriber, is taken to have stated to the commissioner information that is—
 - (a) in the ELN workspace for an ELN transfer; and
 - (b) relevant to this Act or the Administration Act.

Note—

For the consequences of stating anything to the commissioner that is false or misleading, see the Administration Act, section 123.

(2) In this section—

relevant subscriber means a subscriber, including a self assessor registered under chapter 12, part 3, who is engaged by a party for the ELN transfer.

156W Effect of self assessor’s endorsement of ELN transfer document for incomplete ELN transfer

(1) This section applies if—

- (a) an ELN transfer document for an ELN transfer is endorsed by a self assessor registered under chapter 12, part 2 or 3; and
- (b) the ELN transfer becomes an incomplete ELN transfer.

(2) The endorsement is of no effect from the time the ELN workspace for the incomplete ELN transfer is unlocked.

20 Amendment of s 384 (Reduction in vehicle registration duty payable)

(1) Section 384(2), example, ‘\$300’—

omit, insert—

\$225

(2) Section 384(2), example, ‘\$150’—

omit, insert—

\$112.50

21 Amendment of s 416 (Start of use requirement)

Section 416(4)(d), ‘1 year’—

[s 22]

omit, insert—

9 months

22 Amendment of s 445 (Notice of registration)

Section 445(2)(g), after ‘instruments’—

insert—

or ELN transfer documents

23 Amendment of s 447 (Restriction on assessment by commissioner)

Section 447(1), ‘instrument for’—

omit, insert—

instrument or ELN transfer document for

24 Amendment of s 452 (Notice of registration)

Section 452(2)(g), after ‘instruments’—

insert—

or ELN transfer documents

25 Amendment of s 454 (Restriction on assessment by commissioner)

Section 454(1), ‘instrument for’—

omit, insert—

instrument or ELN transfer document for

26 Amendment of s 455 (Lodging returns)

Section 455(5)—

omit.

27 Amendment of s 455A (Lodging transaction statements)

- (1) Section 455A(1)(b), after ‘stamp the instrument’—

insert—

or ELN transfer document

- (2) Section 455A(1)(b)(i) and (ii), after ‘instrument’—

insert—

or transaction

- (3) Section 455A(1), note—

omit, insert—

Notes—

- 1 For provisions about payments by self assessors who are tax agents under the Administration Act, see section 35 of that Act.
- 2 For when a self assessor is taken to have stamped an ELN transfer document, see subsection (7).

- (4) Section 455A(1A), after ‘instruments’—

insert—

or ELN transfer documents

- (5) Section 455A(4)(a), after ‘instrument’—

insert—

or ELN transfer document

- (6) Section 455A(5)—

omit, insert—

- (5) Subsection (4)(a)(ii)(F) does not apply to an ELN transfer document.
- (6) Subsection (7) applies if—
 - (a) a self assessor registered under part 2 or 3 validly assigns a transaction number to an ELN transfer document for an ELN transfer; or

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- (b) a transaction number is assigned to an ELN transfer document for an ELN transfer, and notified to a self assessor registered under part 2 or 3, by a system administered by the commissioner.
- (7) For subsection (1)(b), the ELN transfer document is taken to have been stamped by the self assessor immediately after the ELN workspace for the ELN transfer is locked.

Note—

An endorsement of an ELN transfer document stops having effect if the ELN workspace for the ELN transfer is unlocked—see section 156W.

- (8) Subsection (7) does not affect the self assessor's compliance with the requirements mentioned in subsection (4).

28 Amendment of s 465 (Grounds for suspension or cancellation)

- (1) Section 465(f)—
renumber as section 465(g).
- (2) Section 465—
insert—
 - (f) each of the following applies—
 - (i) the self assessor has endorsed an ELN transfer document on the basis that section 22(2A) applies to the ELN transfer;
 - (ii) the ELN transfer document is registered under the *Land Title Act 1994*;
 - (iii) the commitment amount for the payment commitment made for the relevant transfer agreement was not

paid to the commissioner in full as required;

29 Amendment of s 468 (Ending show cause process without further action)

Section 468—

insert—

(1A) Also, this section applies if—

- (a) the ground mentioned in section 465(f) is the only ground for the proposed action stated in the show cause notice; and
- (b) after considering the accepted representations for the show cause notice, the commissioner is reasonably satisfied the reason the commitment amount was not paid to the commissioner in full as required was beyond the self assessor's control.

Example for subsection (1A)—

The commitment amount was not paid because an ELN system occurrence prevented the ELN distributing funds for duty, assessed interest or penalty tax.

30 Amendment of s 480, hdg (Offences about self assessments)

Section 480, heading, after 'assessments'—

insert—

—endorsements of instruments

31 Insertion of new s 480A

After section 480—

insert—

[s 31]

**480A Offences about self
assessments—endorsements of ELN transfer
documents**

- (1) A self assessor registered under chapter 12, part 2 or 3 must not endorse an ELN transfer document for an ELN transfer under section 455A on the basis that section 22(2) applies to the ELN transfer unless the duty amount for the relevant transfer agreement has been—
 - (a) if the self assessor is registered under chapter 12, part 2—paid to the commissioner; or
 - (b) if the self assessor is registered under chapter 12, part 3—paid to the commissioner or received by the self assessor.

Maximum penalty—200 penalty units.

Note—

This provision is an executive liability provision under the Administration Act, section 140.

- (2) A self assessor registered under chapter 12, part 2 or 3 must not endorse an ELN transfer document for an ELN transfer under section 455A on the basis that section 22(2A) applies to the ELN transfer unless a payment commitment has been made for the relevant transfer agreement.

Maximum penalty—200 penalty units.

Note—

This provision is an executive liability provision under the Administration Act, section 140.

- (3) However, a self assessor does not commit an offence against this section only because—
 - (a) the self assessor endorses an ELN transfer document for an ELN transfer; and

(b) the ELN transfer becomes an incomplete ELN transfer within the meaning of chapter 2, part 15.

(4) In this section—

duty amount, for an agreement for the transfer of dutiable property, means the amount of duty and any assessed interest and penalty tax imposed on the agreement.

32 Replacement of s 481 (Offence for person other than self assessor to endorse instrument)

Section 481—

omit, insert—

481 Offence for person other than self assessor to endorse instrument or ELN transfer document

(1) A person must not make any notation or endorsement on an instrument or ELN transfer document indicating or implying duty has been paid for the instrument or ELN transfer document unless the person is authorised to do so under this Act.

Maximum penalty—200 penalty units.

Note—

This provision is an executive liability provision under the Administration Act, section 140.

(2) A person does not commit an offence against subsection (1) if the person makes a notation on an ELN transfer document required under the Electronic Conveyancing National Law (Queensland) for the completion of an ELN transfer.

(3) In this section—

make, a notation or endorsement on an ELN transfer document, includes enter information

[s 33]

into the ELN workspace for the ELN transfer to which the ELN transfer document relates.

33 Amendment of s 481A (Offence to endorse instrument incorrectly or illegibly)

(1) Section 481A, heading, after ‘instrument’—

insert—

or ELN transfer document

(2) Section 481A(1) and (2), after ‘instrument’—

insert—

or ELN transfer document

(3) Section 481A(3)—

omit, insert—

(3) However, the person does not commit an offence against subsection (2)(c) in relation to an endorsement made on an ELN transfer document for an ELN transfer only because—

(a) the endorsement was made on the basis that section 22(2A) applies to the ELN transfer; and

(b) when the endorsement was made, the commitment amount for the payment commitment had not been paid to the commissioner.

34 Amendment of s 482 (Obligations relating to unstamped instruments)

(1) Section 482, heading, after ‘instruments’—

insert—

or ELN transfer documents

(2) Section 482(1) and (2)(b), after ‘instrument’—

insert—

or ELN transfer document

35 Amendment of s 483 (Registration of instruments and transactions)

Section 483, ‘instrument that’—

omit, insert—

instrument or ELN transfer document that

36 Amendment of s 487 (Receipt of instruments in evidence)

(1) Section 487, heading, after ‘instruments’—

insert—

or ELN transfer documents

(2) Section 487(1), (2)(a) and (b) and (3), after ‘instrument’—

insert—

or ELN transfer document

(3) Section 487(2), ‘the instrument in’—

omit, insert—

an instrument or ELN transfer document in

37 Insertion of new s 487A

After section 487—

insert—

487A Limitation on use of ELN transfer document endorsed on basis of payment commitment

- (1) This section applies if an ELN transfer document has been endorsed under section 455A on the basis that section 22(2A) applies to the ELN transfer to which the document relates.

[s 38]

- (2) Until the ELN transfer document is registered under the *Land Title Act 1994*, a person must not use the endorsed ELN transfer document for a purpose other than the completion of the ELN transfer.

Maximum penalty—200 penalty units.

38 Amendment of s 488 (Commissioner may require payment of penalty)

- (1) Section 488(1)(bb), (bd) and (c), after ‘instrument’—

insert—

or ELN transfer document

- (2) Section 488(1)(bd)—

renumber as section 488(1)(be).

- (3) Section 488(1)—

insert—

(bd) a self assessor contravenes section 480A in relation to the endorsement of an ELN transfer document; or

39 Amendment of s 491 (When is an instrument *properly stamped*)

- (1) Section 491, heading, after ‘instrument’—

insert—

or ELN transfer document

- (2) Section 491—

insert—

- (1A) An ELN transfer document is *properly stamped* if it is stamped under section 455A(1)(b).

40 Amendment of s 496 (Lodging declaration stating facts and circumstances)

Section 496, after ‘instrument’—

insert—

or ELN transfer document

41 Amendment of s 499 (Reassessments of duty in particular circumstances)

(1) Section 499(1), after ‘by an instrument’—

insert—

or ELN transfer document

(2) Section 499(2)(a) to (e), (3) and (4), after ‘instrument’—

insert—

or ELN transfer document

(3) Section 499(6) and (8), after ‘instrument’—

insert—

, ELN transfer document or a copy of the ELN transfer document

42 Amendment of s 503 (Amounts stated in foreign currency)

(1) Section 503, ‘instrument, an’—

omit, insert—

instrument or ELN transfer document, an

(2) Section 503(a), after ‘instrument’—

insert—

or ELN transfer document

[s 43]

43 Insertion of new ch 17, pt 20

Chapter 17—

insert—

**Part 20 Transitional provisions
for Payroll Tax Rebate,
Revenue and Other
Legislation
Amendment Act 2015**

655 Definitions for pt 20

In this part—

retrospectivity period means the period beginning at the start time and ending immediately before the commencement.

ruling means the commissioner’s ruling called ‘DA000.12.1 Transfer duty—exemption for farm-in transactions in the resources sector’.

start time means 10.30a.m. on 13 January 2012.

656 Retrospective operation of s 145

Section 145, as amended by the *Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015*, applies to a vesting of land in the State made on or after 25 February 2014.

657 Retrospective operation of ch 2, pt 8A

- (1) Chapter 2, part 8A and any ancillary provision, as inserted or amended by the *Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015*, is taken to have had effect on and from the start time.

(2) In this section—

ancillary provision means a provision of this Act necessary to give effect to chapter 2, part 8A.

658 Particular matters relating to upfront farm-in agreements for retrospectivity period

- (1) If, during the retrospectivity period, the farmee for an upfront farm-in agreement has lodged the agreement in compliance with paragraph 12 of the ruling the farmee is taken to have complied with section 84K.
- (2) Also, if, during the retrospectivity period, the farmee for an upfront farm-in agreement has notified the commissioner in compliance with paragraph 14 of the ruling, the farmee is taken to have complied with section 84L.
- (3) To remove any doubt, it is declared that if subsection (2) applies, the commissioner or an investigator under the Administration Act may, under that Act, require a person liable for transfer duty for the agreement to give the commissioner or investigator the agreement, or a transfer duty statement for the agreement, on or after the commencement.
- (4) If, during the retrospectivity period, a person to whom paragraph 12 of the ruling applied did not comply with that paragraph, section 84K applies as if the person were required to lodge the information and agreement or a transfer duty statement for the agreement under that section within 14 days after the commencement.
- (5) If, during the retrospectivity period, a person to whom paragraph 14 of the ruling applied did not comply with that paragraph, section 84L applies as if the person were required to give the notice and lodge the agreement or a transfer duty

[s 43]

statement for the agreement under section 84L(2)
within 30 days after the commencement.

**659 Application of Administration Act, pt
6—farm-in agreements**

- (1) This section applies if liability for transfer duty arose and was assessed during the retrospectivity period for a dutiable transaction that was—
 - (a) a farm-in agreement; or
 - (b) a transfer of an interest in an exploration authority under a farm-in agreement.
- (2) Despite the Administration Act, section 65(1)(d), the person liable for transfer duty on the agreement may object to the assessment within 30 days after the commencement.

**660 Application of start of use requirement under s
416**

- (1) This section applies to a dutiable transaction that is an application to register or transfer a vehicle in the name of a charitable institution—
 - (a) if—
 - (i) the application was made on or after 26 February 2013 but before 25 February 2014; and
 - (ii) the period for which the vehicle is used solely or almost solely by the institution for a qualifying exempt purpose has not ended before 25 February 2014; or
 - (b) if the application was made on or after 25 February 2014.

- (2) Section 416(4)(d) as in force on the commencement applies in relation to the application to register or transfer the vehicle.

44 Amendment of sch 2 (When liability for transfer duty on dutiable transaction arises)

Schedule 2, entry for ‘Transfer of dutiable property’, column 2, paragraph (b)—

omit, insert—

(b) either—

(i) for an ELN transfer—when the ELN workspace for the ELN transfer—

(A) includes an ELN transfer document for the ELN transfer signed by the parties to the transaction; and

(B) is locked; or

(ii) for a transfer other than an ELN transfer, if an instrument effects, or when recorded in a register will effect, the transfer—when the instrument is signed by the parties to the transaction

45 Amendment of sch 6 (Dictionary)

(1) Schedule 6, definition *associated person*—

omit.

(2) Schedule 6—

insert—

100% transfer farm-in agreement see section 84D.

commitment amount see section 156N(1)(b).

[s 45]

completed transfer, for chapter 2, part 15, see section 156D.

deferred farm-in agreement see section 84C.

digitally sign see the Electronic Conveyancing National Law (Queensland), section 3.

ECD variation see section 84E(2).

ELN means an Electronic Lodgment Network under the Electronic Conveyancing National Law (Queensland).

ELN transfer see section 156D.

ELN transfer document see section 156D.

ELN workspace, for an ELN transfer, see section 156D.

expenditure completion date see section 84E(1).

exploration amount—

- (a) for an upfront farm-in agreement—see section 84B(1)(b); or
- (b) for a deferred farm-in agreement—see section 84C(1)(b).

farmee—

- (a) for an upfront farm-in agreement—see section 84B(1); or
- (b) for a deferred farm-in agreement—see section 84C(1).

farm-in agreement means a deferred farm-in agreement or an upfront farm-in agreement.

farmor see section 84A.

incomplete ELN transfer, for chapter 2, part 15, see section 156D.

locked, in relation to an ELN workspace for an ELN transfer, see section 156F(1).

lot, for chapter 2, part 15, see section 156D.

outstanding liability, for chapter 2, part 15, division 4, see section 156P(1)(b).

payment commitment, for an agreement for the transfer of dutiable property, see section 156N.

reassessment event see section 84M(1).

related, for chapter 2, part 15, see section 156G.

relevant exploration or development see section 84F.

relevant residential land, for chapter 2, part 15, see section 156D.

relevant transfer agreement see section 156D.

signed, in relation to an ELN transfer document for an ELN transfer, see section 156E.

subscriber, for chapter 2, part 15, see section 156D.

transaction number, for an instrument or ELN transfer document endorsed by a self assessor, means the transaction number—

- (a) assigned to the instrument or ELN transfer document by the self assessor under a system stated in the self assessor's notice of registration; or
- (b) assigned to the instrument or ELN transfer document, and notified to the self assessor, under a system administered by the commissioner.

transfer information, for chapter 2, part 15, see section 156D.

unlocked, in relation to an ELN workspace for an ELN transfer, see section 156F(2).

upfront farm-in agreement see section 84B.

[s 46]

Part 4 **Amendment of Environmental Protection Act 1994**

46 **Act amended**

This part amends the *Environmental Protection Act 1994*.

47 **Insertion of new ch 7, pt 3, div 3B**

Chapter 7, part 3—

insert—

Division 3B Cancellation of approval for transitional environmental programs

344E Cancelling approval

- (1) The administering authority may cancel the approval for a transitional environmental program for any of the following reasons—
 - (a) the approval holder—
 - (i) agrees in writing to the cancellation; or
 - (ii) gives the administering authority a notice under section 347(6) of the disposal of the place or business to which the program relates; or
 - (iii) gives the administering authority a notice under section 348 of ceasing the activity to which the program relates;
 - (b) the administering authority is otherwise satisfied the approval holder has—
 - (i) disposed of the place or business to which the program relates; or

-
- (ii) ceased the activity to which the program relates.
- (2) If the administering authority decides to cancel an approval, the administering authority must—
- (a) give a notice that states the details of the cancellation to the approval holder; or
 - (b) if after making reasonable enquiries the administering authority can not locate the approval holder—record details of the cancellation in the register of transitional environmental programs.
- (3) The cancellation takes effect on the date stated in the notice or record.
- (4) The administering authority must ensure the date stated for cancellation is—
- (a) at least 20 business days after the administering authority gives the notice or makes the record; and
 - (b) if the approval is being cancelled under subsection (1)(a)(ii)—not before the day when the place or business is disposed of.
- (5) In this section—
- details of the cancellation* means—
- (a) that the approval is cancelled; and
 - (b) the reason for the cancellation; and
 - (c) the date on which the cancellation takes effect.

344F Cancelling without approval holder's agreement

- (1) This section applies if the administering authority gives a notice or makes a record about the cancellation, under section 344E(1)(b), of the

[s 48]

- approval for a transitional environmental program.
- (2) If the administering authority stops being satisfied of a matter in section 344E(1)(b) before the cancellation takes effect, the authority must immediately—
- (a) withdraw the notice by another written notice; or
- (b) remove the record.
- (3) If the notice is withdrawn or the record is removed, the proposed cancellation has no effect.

344G Cancelled approval noted under s 343A

- (1) This section applies if—
- (a) the approval for a transitional environmental program is cancelled; and
- (b) a note about the program was included in an environmental authority under section 343A; and
- (c) the environmental authority is still in force.
- (2) The administering authority must give the holder of the environmental authority a copy of the authority that does not include the note.

48 Amendment of s 348 (Notice of ceasing activity by holder of program approval)

Section 348, ‘the ceasing’—

omit, insert—

ceasing

49 Replacement of s 357H (Licence can not be surrendered or transferred)

Section 357H—

omit, insert—

357H No transfer of licence

A temporary emissions licence can not be transferred to another person.

50 Amendment of s 357J (Amendment, cancellation or suspension of temporary emissions licence)

Section 357J—

insert—

- (c) for the cancellation of a temporary emissions licence—
 - (i) the holder of the licence agrees in writing to the cancellation; or
 - (ii) the holder of the licence gives the administering authority notice of ceasing the activity to which the licence relates.

51 Amendment of sch 2 (Original decisions)

Schedule 2, part 2, division 4—

insert—

- 344E(1)(b) cancelling approval for a transitional environmental program

Part 5 **Amendment of Financial Accountability Act 2009**

52 **Act amended**

This part amends the *Financial Accountability Act 2009*.

53 **Amendment of s 48 (Delegation by Treasurer of particular powers)**

(1) Section 48(2), '18(4)'—

omit, insert—

17, 18

(2) Section 48(3)(b), 'section 50'—

omit, insert—

section 50 or 53(5)

54 **Amendment of s 53 (Corporation sole of The Treasurer of Queensland)**

(1) Section 53(5)—

insert—

(ea) enter into derivative transactions; and

(2) Section 53(5)(ea) and (f)—

renumber as section 53(5)(f) and (g).

(3) Section 53—

insert—

(5A) However, the Treasurer may enter into a derivative transaction only to hedge against a risk to which the State is or will be exposed.

(4) Section 53(8), 'subsection (7)'—

omit, insert—

subsection (8)

- (5) Section 53(5A) to (8)—
renumber as section 53(6) to (9).

55 Amendment of s 78 (Head of internal audit)

- (1) Section 78(1)(a)(ii), from ‘public’—
omit, insert—
person; and
- (2) Section 78(3), definition *appropriately qualified*, ‘an employee’—
omit, insert—
a person
- (3) Section 78(3), definition *appropriately qualified*, example—
omit, insert—
Examples of standing for a person—
- a departmental employee’s classification or level in a department or agency
 - a person’s level of seniority within an organisation

56 Amendment of s 85 (When departments may enter into derivative transactions)

Section 85—

insert—

- (3) To remove any doubt, it is declared that a department does not enter into a derivative transaction for the purposes of subsection (1) if the department merely takes over the administration of a derivative transaction entered into by another department under this section.

[s 57]

57 Amendment of s 86 (Requirement to report to appropriate Minister about derivative transactions)

(1) Section 86(1)—

omit, insert—

(1) A department must give the appropriate Minister a report about each derivative transaction administered by the department.

(2) Section 86(3)—

omit, insert—

(3) The appropriate Minister must monitor each derivative transaction administered by the department.

(3) Section 86(4), after ‘Treasurer’—

insert—

or an appropriately qualified employee of the treasury department

(4) Section 86—

insert—

(5) For this section, a department administers a derivative transaction if—

(a) the department entered into the derivative transaction under section 85; or

(b) the department has taken over the administration of the derivative transaction from another department that entered into the transaction under section 85.

58 Insertion of new s 88A

Part 5, division 7—

insert—

88A Transfer of involvement in company to another department

- (1) This section applies if—
 - (a) an approval is given for a department (the *first department*) under section 88(1); and
 - (b) because of a redistribution of public business of departments, the first department's involvement in a company becomes the responsibility of another department (the *second department*).

Example—

Following a machinery of government change, the second department replaces the first department as the member of a company. The second department need not comply with section 88(1), but must comply with subsections (2) and (3).

- (2) The second department must, within 4 months after the redistribution of public business of departments mentioned in subsection (1)(b), apply for a Treasurer's approval for the second department's proposed action in relation to the company.

Examples of proposed actions—

continue as a member of a company, wind up or sell the company

- (3) The second department may continue as a member of the company only under a Treasurer's approval.
- (4) The Treasurer may give an approval for subsection (3) only if the department has developed a business case that satisfies the Treasurer the continued membership is appropriate.

Part 6

Amendment of First Home Owner Grant Act 2000

59 Act amended

This part amends the *First Home Owner Grant Act 2000*.

60 Amendment of s 15 (Criterion 5—Residence requirements)

Section 15—

insert—

- (5) The commissioner may give an approval or exemption under subsection (2), (3) or (4) at any time, even if the period to which the approval or exemption relates has ended.

61 Insertion of new pt 12

After part 11—

insert—

Part 12

Transitional provision for Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015

82 Application of s 15

Section 15(5) applies in relation to an approval or exemption given by the commissioner on or after 4 July 2013.

Part 7 **Amendment of Payroll Tax Act 1971**

62 Act amended

This part amends the *Payroll Tax Act 1971*.

63 Amendment of s 13B (Meaning of *relevant contract*)

(1) Section 13B(2)(d)(i), after ‘services’—

insert—

solely for or

(2) Section 13B—

insert—

(3A) Subsection (2)(a), (b), (c) or (d) does not apply to a contract under which any additional services or work of a kind not covered by the relevant subsection is supplied or performed.

(3) Section 13B(4), ‘(2)(c) and (d) do’—

omit, insert—

(2) does

64 Amendment of s 14 (Exemption from payroll tax)

(1) Section 14(4)—

omit.

(2) Section 14(5), ‘Also, despite’—

omit, insert—

Despite

(3) Section 14(7), ‘subsections (4)(a) and’—

omit, insert—

subsection

[s 65]

(4) Section 14(9)—

insert—

Australian Qualifications Framework has the meaning given under the *Higher Education Support Act 2003* (Cwlth), schedule 1.

certificate II traineeship means a traineeship leading to a certificate II qualification under the Australian Qualifications Framework.

certificate III traineeship means a traineeship leading to a certificate III traineeship qualification under the Australian Qualifications Framework.

65 Amendment of s 27A (Rebate for periodic liability)

Section 27A(1)(a), ‘a financial year ending 30 June 2010, 2011 or 2012’—

omit, insert—

an eligible year

66 Amendment of s 35A (Rebate for annual payroll tax amount)

(1) Section 35A(1)(a), ‘a financial year ending 30 June 2010, 2011 or 2012’—

omit, insert—

an eligible year

(2) Section 35A(2), ‘each financial year’—

omit, insert—

the eligible year

(3) Section 35A(2), ‘the financial year’—

omit, insert—

the eligible year

- (4) Section 35A(3), ‘financial year’—
omit, insert—
eligible year
- (5) Section 35A(4), definition *rebate*, ‘a financial year’—
omit, insert—
an eligible year
- (6) Section 35A(4), definition *rebate*, ‘the financial year’—
omit, insert—
the eligible year

67 Amendment of s 43A (Rebate for final payroll tax amount)

Section 43A(1)(a), ‘a financial year ending 30 June 2010, 2011 or 2012’—

omit, insert—

an eligible year

68 Amendment of s 49A (Definitions for div 6A)

Section 49A, definition *relevant financial year*, ‘financial year ending 30 June 2010, 2011 or 2012’—

omit, insert—

eligible year

69 Insertion of new pt 12

After part 11—

insert—

[s 70]

Part 12

Transitional provision for Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015

144 Application of s 13B

- (1) Section 13B, as amended by the *Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015*, applies in respect of work performed on or after the commencement, regardless of when amounts are paid or become payable for the performance of the work.
- (2) To remove any doubt, it is declared that section 13B as in force immediately before the commencement continues to apply in respect of work performed before the commencement, regardless of when amounts are paid or become payable for the performance of the work.

70 Amendment of schedule (Dictionary)

Schedule—

insert—

eligible year means a financial year ending 30 June 2010, 2011, 2012, 2016, 2017 or 2018.

[s 74]

- (b) the person was an authorised person of a service provider immediately before the commencement and has continued as an authorised person of the service provider since the commencement; and
 - (c) the person performs the work as an authorised person within 18 months after the commencement.
- (2) In this section—
- authorised person* see section 121(2).
- relevant water meter* see section 121(2).

74 Amendment of schedule (Dictionary)

Schedule, definition *plumbing work*—

omit, insert—

plumbing work includes—

- (a) installing, changing, extending, disconnecting, taking away and maintaining plumbing; and
- (b) installing a water meter as part of a service provider's infrastructure for the purpose of measuring the volume of water supplied to premises from the infrastructure.

Part 9 Amendment of Taxation Administration Act 2001

75 Act amended

This part amends the *Taxation Administration Act 2001*.

76 Amendment of pt 4, div 2, hdg (Refunds of tax and other amounts)

Part 4, division 2, heading, after ‘amounts’—

insert—

and particular payments to taxpayers

77 Amendment of s 38 (Applying amounts to current and future tax liabilities)

(1) Section 38(2), after ‘amount’—

insert—

, and any section 61A interest payable on the whole or part of the amount,

(2) Section 38(3), after ‘of the amount’—

insert—

, or any section 61A interest payable on the amount,

(3) Section 38(3), after ‘refund’—

insert—

or pay

(4) Section 38—

insert—

(5) In this section—

section 61A interest, for a refund of an amount to which a taxpayer is entitled, means interest payable on the amount by the commissioner to the taxpayer under section 61A.

78 Amendment of s 39 (General provision about refunds)

(1) Section 39, heading, after ‘refunds’—

insert—

and payments of section 61A interest

[s 78]

- (2) Section 39(1), after ‘refund an amount’—
insert—
and pay any section 61A interest for the amount
- (3) Section 39(1), after ‘apply an amount’—
insert—
and any section 61A interest for the amount
- (4) Section 39(1)(b), from ‘paid—’—
omit, insert—
paid, the taxpayer will—
(i) reimburse the other person for the amount received; and
(ii) if section 61A interest is payable to the taxpayer for the amount—pay the other person the section 61A interest for the amount received.
- (5) Section 39(3)(a), after ‘amount received’—
insert—
and pay the person any section 61A interest for the amount
- (6) Section 39(3)(b), after ‘amount received’—
insert—
and paid any section 61A interest for the amount
- (7) Section 39(4), after ‘person for the amount received’—
insert—
or pay the person any section 61A interest for the amount
- (8) Section 39(4)(a), ‘for the amount received’—
omit, insert—
or paid the interest

(9) Section 39(4)(b)—

omit, insert—

(b) pay the commissioner—

- (i) the amount received and any section 61A interest paid by the commissioner to the taxpayer for the amount received; and
- (ii) interest on the balance payable under subparagraph (i) calculated on a daily basis at the prescribed rate, from the date the refund or section 61A interest was paid by the commissioner to the taxpayer, to the date the amount payable under subparagraph (i) is paid to the commissioner in full.

(10) Section 39(5)—

insert—

section 61A interest see section 38(5).

79 Amendment of s 40 (When payments are received)

Section 40(1)(b), ‘section 29(b)’—

omit, insert—

section 29(1)(b)

80 Insertion of new s 61A

After section 61—

insert—

61A Interest on particular overpayments following commissioner’s decision

- (1) This section applies if a taxpayer is entitled to a refund of tax or late payment interest (the *overpaid amount*) because of a reassessment

[s 81]

giving effect to a decision of the commissioner under section 67(1).

- (2) The commissioner must pay interest on the overpaid amount.
- (3) The interest must be calculated on a daily basis at the prescribed rate from the date the overpaid amount was paid to the commissioner to the date the refund is made by the commissioner.

81 Amendment of s 140 (Liability of executive officer—particular offences committed by corporation)

Section 140(5), definition *executive liability provision*—

insert—

- the *Duties Act 2001*, section 480A(1)
- the *Duties Act 2001*, section 480A(2)

82 Insertion of new pt 20

After part 19—

insert—

Part 20 **Transitional provision
for Payroll Tax Rebate,
Revenue and Other
Legislation
Amendment Act 2015**

177 Application of s 61A

Section 61A applies in relation to a reassessment giving effect to a decision by the commissioner under section 67(1) if the decision is made on or after the commencement.

83 Amendment of sch 2 (Dictionary)

Schedule 2—

insert—

document includes an ELN transfer document.

ELN transfer document see the *Duties Act 2001*, section 156D.

**Part 10 Amendment of Water Supply
(Safety and Reliability) Act 2008**

84 Act amended

This part amends the *Water Supply (Safety and Reliability) Act 2008*.

85 Amendment of s 35 (Power to install meters)

Section 35(2), note, ‘particular’—

omit.

86 Amendment of s 36 (Power to enter places for restricted purposes)

Section 36(1)(c)—

omit.

87 Insertion of new ch 10, pt 9

Chapter 10—

insert—

Part 9

Transitional provision for Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015

672 Authorised person's power to enter places

For 18 months after the commencement, section 36(1) is taken to include the power for an authorised person to enter a place to install a meter at that place.

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