



Queensland

Revenue Legislation Amendment Act 2018

Act No. 12 of 2018

An Act to amend the Duties Act 2001, the First Home Owner Grant Act 2000, the Land Tax Act 2010, the Land Tax Regulation 2010, the Mineral Resources Act 1989, the Payroll Tax Act 1971, the Petroleum and Gas (Production and Safety) Act 2004, the Taxation Administration Act 2001 and the Taxation Administration Regulation 2012 for particular purposes

[Assented to 21 June 2018]



Queensland

Revenue Legislation Amendment Act 2018

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The Parliament of Queensland enacts—

Part 1 Preliminary

1 Short title

This Act may be cited as the *Revenue Legislation Amendment Act 2018*.

2 Commencement

- (1) Part 2 commences on 1 July 2018.
- (2) Part 3 is taken to have commenced on 1 January 2018.
- (3) Parts 4 and 5 commence on 30 June 2018.
- (4) Part 7 commences on 1 July 2018.

Part 2 Amendment of Duties Act 2001

3 Act amended

This part amends the *Duties Act 2001*.

4 Amendment of s 244 (AFAD for transfer duty)

Section 244(2) and (3), ‘3%’—

omit, insert—

7%

5 Amendment of s 245 (AFAD for landholder duty)

Section 245(2) and (4)(b), ‘3%’—

omit, insert—

[s 6]

7%

6 Amendment of s 246 (AFAD for corporate trustee duty)

Section 246(2), ‘3%’—

omit, insert—

7%

7 Amendment of s 383 (Rate of vehicle registration duty, other than for a special vehicle)

(1) Section 383, from ‘is as stated’—

omit, insert—

is the total of—

- (a) the rate stated in schedule 4C; and
- (b) if the dutiable value of the vehicle at the dutiable day is more than \$100,000—the rate of \$2 for each \$100, and each part of \$100, of the vehicle’s dutiable value.

(2) Section 383—

insert—

- (2) Subsection (1)(b) does not apply to a vehicle that has a GVM under the Vehicle Registration Act of more than 4.5t.

8 Insertion of new ch 17, pt 24

Chapter 17—

insert—

Part 24

**Transitional provisions
for Revenue Legislation
Amendment Act 2018**

[s 11]

11 Amendment of s 25D (Meaning of *particular eligible transaction* for div 6)

Section 25D(1), ‘31 December 2017’—

omit, insert—

30 June 2018

Part 4 Amendment of Land Tax Act 2010

12 Act amended

This part amends the *Land Tax Act 2010*.

13 Amendment of s 53 (Land used for primary production)

Section 53(1)—

omit, insert—

- (1) This section applies to land, or a part of land, that is used solely for the business of primary production, but only if the land or the part of land is used for an activity prescribed by regulation that is carried on for the business.

14 Amendment of sch 1 (Rate of land tax—individuals other than absentees and trustees)

Schedule 1, entry for total taxable value of \$5,000,000 or more—

omit, insert—

\$5,000,000 or more but less than \$10,000,000	\$62,500 plus 1.75c for each \$1 more than \$5,000,000
\$10,000,000 or more	\$150,000 plus 2.25c for each \$1 more than \$10,000,000

15 Amendment of sch 2 (Rate of land tax—companies and trustees)

Schedule 2, entry for total taxable value of \$5,000,000 or more—

omit, insert—

\$5,000,000 or more but less than \$10,000,000	\$75,000 plus 2.0c for each \$1 more than \$5,000,000
\$10,000,000 or more	\$175,000 plus 2.5c for each \$1 more than \$10,000,000

16 Amendment of sch 3 (Rate of land tax—absentees)

Schedule 3, part 1, entry for total taxable value of \$5,000,000 or more—

omit, insert—

\$5,000,000 or more but less than \$10,000,000	\$75,000 plus 2.0c for each \$1 more than \$5,000,000
\$10,000,000 or more	\$175,000 plus 2.5c for each \$1 more than \$10,000,000

Part 5 Amendment of Land Tax Regulation 2010

17 Regulation amended

This part amends the *Land Tax Regulation 2010*.

18 Insertion of new s 2A

After section 2—

insert—

2A Primary production activities—Act, s 53

For section 53(1) of the Act, the following activities are prescribed—

- (a) maintaining animals for the purpose of selling the animals or their bodily produce, including their natural increase;
- (b) cultivating land for the purpose of selling produce;
- (c) propagating or cultivating plants or mushrooms, for the purpose of selling the plants or mushrooms or produce from the plants, whether the plants or mushrooms are grown—
 - (i) in sand, gravel or liquid, without soil and with added nutrients; or
 - (ii) in the ground or in pots, bags or containers;
- (d) planting or tending trees in a plantation or forest for the purpose of selling the trees or produce from the trees;
- (e) an activity, other than an activity mentioned in paragraph (a), (b), (c) or (d), that is agriculture, dairy farming or pasturage;
- (f) an activity that is—
 - (i) directly related to, and carried out to support, an activity mentioned in any of paragraphs (a) to (e); and
 - (ii) carried on for the same business of primary production mentioned in section 53(1) of the Act.

[s 21]

- (vi) a stated document or information was not received by a stated person; or
- (vii) a stated person had or had not done a stated thing required to be done under this Act;
- (b) the details of an assessment;
- (c) a stated person is authorised to conduct a stated proceeding for the Minister;
- (d) a stated document is a copy of, or part of, another document.

21 Amendment of s 822 (Application of ch 11, pt 3, divs 2 and 3 for royalty payable for period occurring before 1 July 2014)

(1) Section 822(2)—

omit, insert—

- (2) For applying subsection (1) to royalty payable for a period occurring before 1 July 2014, an assessment or reassessment of royalty for the period that was made under the Act as in force before 1 July 2014 is taken to be an original assessment or reassessment, as the case may be, for chapter 11, part 3.

(2) Section 822—

insert—

- (5) Subsection (2), as amended by the *Revenue Legislation Amendment Act 2018*, is taken to have applied from 1 July 2014.

Note—

For the validity of assessments and reassessments of royalty made before 1 July 2014, see also section 844.

22 Insertion of new ch 15, pt 14

Chapter 15—

insert—

**Part 14 Transitional provisions
for Revenue Legislation
Amendment Act 2018**

**844 Validity of assessments and reassessments of
royalty made before 1 July 2014**

- (1) This section applies to an assessment or reassessment of royalty purportedly made under this Act as in force before 1 July 2014.
- (2) The assessment or reassessment is taken to have been validly made.

**845 Gross value royalty decisions—periods
occurring before 1 September 2013**

- (1) This section applies in relation to minerals sold, disposed of or used before 1 September 2013.
- (2) For assessing or reassessing royalty payable for the minerals, the repealed regulation is taken to have provided that a gross value royalty decision, or an amended gross value royalty decision, may have applied—
 - (a) to a return period whether or not a person had lodged a royalty return for the period; and
 - (b) for a period starting or ending before the decision was made or amended.

Note—

See, however, section 331B in relation to the circumstances in which a reassessment of royalty payable for the minerals may be made.

- (a) the amount worked out using the following formula—

$$T \times \frac{W}{R}$$

where—

R means—

- (a) if the periodic return period is in an eligible year ending on 30 June 2017, 2018 or 2019—2; or
- (b) otherwise—4.

T means the appropriate rate of payroll tax for the periodic return period.

W means the amount of wages mentioned in subsection (1) for the periodic return period;

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

Section 35A(4), definition *rebate*, paragraph (a)—
omit, insert—

- (a) the amount worked out using the following formula—

$$T \times \frac{W}{R}$$

where—

R means—

- (a) if the eligible year ends on 30 June 2017, 2018 or 2019—2; or
- (b) otherwise—4.

T means the appropriate rate of payroll tax for the eligible year.

[s 26]

W means the amount of wages mentioned in subsection (1) for the eligible year;

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

Section 43A(3), definition *rebate*, paragraph (a)—
omit, insert—

- (a) the amount worked out using the following formula—

$$T \times \frac{W}{R}$$

where—

R means—

- (a) if the final period is in an eligible year ending on 30 June 2017, 2018 or 2019—2; or
(b) otherwise—4.

T means the appropriate rate of payroll tax for the final period.

W means the amount of wages mentioned in subsection (1) for the final period;

27 Insertion of new pt 13

After part 12—

insert—

Part 13

**Transitional provision
for Revenue Legislation
Amendment Act 2018**

145 Retrospective application of increased rebate under ss 27A, 35A and 43A

Sections 27A, 35A and 43A as amended by the *Revenue Legislation Amendment Act 2018*—

- (a) apply, and are taken to have applied from 1 July 2016, in relation to wages paid or payable in the financial year ending on 30 June 2017; and
- (b) apply, and are taken to have applied from 1 July 2017, in relation to wages paid or payable in the financial year ending on 30 June 2018.

28 Amendment of schedule (Dictionary)

Schedule, definition *eligible year*, ‘or 2018’—

omit, insert—

, 2018 or 2019

Part 8 Amendment of Petroleum and Gas (Production and Safety) Act 2004

29 Act amended

This part amends the *Petroleum and Gas (Production and Safety) Act 2004*.

30 Insertion of new ch 6, pt 2, div 5

Chapter 6, part 2—

insert—

Division 5 Evidence

599H Application of division

This division applies to a proceeding relating to a royalty-related amount, whether the proceeding is under this Act or another law.

599I Evidentiary certificates

- (1) A certificate purporting to be signed by the Minister stating any of the following matters is evidence of the matter—
 - (a) on a stated date—
 - (i) a stated person was liable to pay, or paid, a stated amount; or
 - (ii) a stated notice was published in a stated way; or
 - (iii) a stated person made, gave or executed a stated document; or
 - (iv) an assessment or determination was made; or
 - (v) a stated document was given to a stated person in a stated way; or
 - (vi) a stated document or information was not received by a stated person; or
 - (vii) a stated person had or had not done a stated thing required to be done under this Act;
 - (b) the details of an assessment or determination;
 - (c) a stated person is authorised to conduct a stated proceeding for the Minister;
 - (d) a stated document is a copy of, or part of, another document.
- (2) In this section—

determination has the meaning given under this Act as in force before 1 July 2014.

31 Amendment of s 988 (Application of assessment and royalty penalty provisions for petroleum royalty payable for period occurring before 1 July 2014)

Section 988—

insert—

Note—

For the validity of determinations of petroleum royalty made before 1 July 2014, see also section 1001.

32 Insertion of new ch 15, pt 23

Chapter 15—

insert—

**Part 23 Transitional provision
for Revenue Legislation
Amendment Act 2018**

**1001 Validity of determinations of petroleum
royalty made before 1 July 2014**

- (1) This section applies to a determination of petroleum royalty purportedly made by the Minister under this Act as in force before 1 July 2014.
- (2) The determination is taken to have been validly made.

37 Insertion of new ss 14 and 15

After section 13—

insert—

14 Way documents may be given by commissioner—Act, s 148

For section 148(e) of the Act, the circumstances are that—

- (a) the document relates to land tax under the *Land Tax Act 2010*; and
- (b) the person has consented to the document being given using the approved information system; and
- (c) the document is made available in a format that can be saved and stored by the person outside the approved information system.

15 When document is given by commissioner—Act, s 149

(1) For section 149(1)(d) of the Act, a document made available using an approved information system is taken to be given to the person on—

- (a) the date the commissioner gives the person notice the document is available using the approved information system; or
- (b) if the person satisfies the commissioner that, on the date mentioned in paragraph (a), the approved information system itself was not available to be accessed—the date the document is first available, using the approved information system, after the notice mentioned in paragraph (a) is given.

Examples for paragraph (b)—

- 1 Planned system maintenance or an unplanned system outage affects the approved information system and prevents it being accessed. In this case,

[s 37]

the approved information system itself was not available to be accessed.

- 2 The approved information system is functioning normally, but the person does not have access to the internet. In this case, the approved information system itself is still available to be accessed.
- (2) For subsection (1), the notice is taken to be given to the person on—
- (a) if the notice is given by email—the date the email is sent; or
 - (b) if the notice is given by text message—the date the text message is sent.

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