

Queensland

Revenue and Other Legislation Amendment Bill (No. 2) 2008



Queensland

Revenue and Other Legislation Amendment Bill (No. 2) 2008

			Page
Part 1	Preliminar	у	
1	Short title		12
2	Commence	ement	12
Part 2	Amendme	nt of Duties Act 2001	
Division 1	Preliminar	у	
3	Act amend	ed in pt 2 and schedule	13
Division 2	Amendme	nts taken to have commenced on 26 July 2002	
4	Insertion o	f new ch 2, pt 9, div 4	13
	Division 4	Miscellaneous	
	95A	Occupation date—particular arrangements for retirement village	13
5		nt of s 153 (Reassessment—noncompliance with requirements after occupation date for residence)	14
6	Amendment of s 154 (Reassessment—other noncompliance with occupancy requirements)		14
7	Amendment of s 155 (When transferees must give notice for reassessment)		14
8	Amendmer	nt of s 291 (Reassessment—concession under pt 6) .	15
9	Insertion o	f new ch 17, pt 11	15
	Part 11	Savings and transitional provisions for Revenue and Other Legislation Amendment Act (No. 2) 2008	
	608	Meaning of commencement day	15
	609	Limitation period—particular retirement village arrangements	15
10	Amendmer	nt of sch 6 (Dictionary)	16

Division 3	Amendme	nt taken to have commenced on 1 January 2007		
11	Amendment of s 93A (Concession—mixed and multiple claims for individuals—vacant land)			
Division 4	Amendme 2007	nts taken to have commenced on 10 September		
12		nt of s 76 (Who is a qualified holder and a large older)	17	
13	Insertion of	new ss 76A–76D	18	
	76A	Approval of class of foreign unit holders as qualified holders	18	
	76B	Approval of particular foreign unit holder as qualified holder	18	
	76C	Approval holders must notify commissioner of material changes	19	
	76D	Cancellation or variation of approvals	20	
Division 5	Amendme	nt taken to have commenced on 18 June 2007		
14	Amendmer property)	nt of s 14 (What is the unencumbered value of	21	
Division 6	Amendment taken to have commenced on 29 August 2007			
15	Amendment of s 390 (Exemption—particular persons and entities)		21	
Division 7	Amendments taken to have commenced on 1 September 2008			
16	Amendment of s 92 (Concession—first home)		21	
17	Insertion of	new s 610	22	
	610	Application of amendment about concession for transfer duty—first home	22	
Division 8	Amendme	nts commencing on assent		
18	Amendmer	nt of s 10 (What is dutiable property)	22	
19	Amendmer	nt of s 41 (What is a partnership acquisition)	22	
20	Amendmer	nt of s 53 (Creating trust of dutiable property)	22	
21	Amendmer	nt of s 69 (What is a listed unit trust)	23	
22	Amendment of s 83 (Person's indirect trust interest is proportionate to land holding trust's dutiable property)		23	
23		nt of s 118 (Exemption—trust acquisition or n family trust)	23	
24	Amendmer family trust	nt of s 225 (Exemption—relevant acquisition in	23	
25	Insertion of	inews 379A	24	
	379A	Who is a relative	24	

26		nent of s 385 (Exemption—registration of previously ed vehicle)	24
27	Amendn	nent of s 386 (Exemption—registration of interstate ed vehicle)	24
28	Amendn entities)	nent of s 390 (Exemption—particular persons and	25
29	Insertior	n of new s 393A	25
	393A	Reassessment—noncomplying use by vehicle dealer	25
30		nent of s 407 (Group property for intra-group transfer of	26
31		nent of s 412 (Reassessment—exemption for output transfers of property, trustees and land rich duty)	27
32	Amendn	nent of s 433 (Application of ch 11)	27
33	Amendn	nent of s 459 (Restrictions on registration)	28
34	Insertior	n of new s 463A	28
	463A	Notice of ceasing to be entitled to registration	28
35	Insertior	n of new s 471EA	28
	471EA	Liability not discharged until commissioner receives payment	28
36	Insertior	n of new s 498A	29
	498A	Suspension of quotation of securities as part of an avoidance arrangement	29
37	Insertior	n of new s 611	29
	611	Reassessment of vehicle registration duty under s 393A	29
	612	Non-application of s 471EA to liabilities arising before commencement day	29
38	Amendn	nent of sch 6 (Dictionary)	30
Division 9	Amendi	ments commencing on 1 January 2009	
39		nent of s 153 (Reassessment—disposal after ion date for residence)	30
40		nent of s 154 (Reassessment—noncompliance with ncy requirements)	30
41	Amendn	nent of s 291 (Reassessment—concession under pt 6) .	31
42	Amendn	nent of sch 6 (Dictionary)	31
Part 3	Amend	ment of Electricity Act 1994	
43	Act ame	nded in pt 3	32
44	Insertior	of new s 91AA	32

	91AA	Provision for compliance with decisions about notified prices	32
Part 4	Amendme	nt of First Home Owner Grant Act 2000	
45	Act amend	ed in pt 4	32
46	Amendmei	nt of s 5 (Meaning of eligible transaction)	33
47	Insertion o	f new s 8A	33
	8A	Meaning of unencumbered value	34
48	Insertion o	f new s 22A	34
	22A	Repayment of grant after completion of particular transactions	34
49	Replaceme	ent of pt 3, div 5	35
	Division 5	Special eligible transactions	
	25A	Meaning of new home for div 5	35
	25B	Meaning of special eligible transaction for div 5	36
	25C	Amount of grant	38
50	Amendme	nt of s 32 (Powers on investigation)	38
51	Insertion o	f new s 51A	39
	51A	Court may order repayment etc	39
52	Amendment of s 68 (Offence to disclose confidential information)		
53	Insertion o	f new s 69B	40
	69B	Valuation or evidence of value of property	40
54	Insertion o	f new pt 8	42
	Part 8	Transitional provisions for Revenue and Other Legislation Amendment Act (No. 2) 2008	
	73	Continuing operation of Act for particular eligible transactions	42
	74	Transitional provision for particular approved form	42
55	Amendme	nt of schedule (Dictionary)	43
Part 5	Amendme	nt of Fuel Subsidy Act 1997	
56	Act amend	ed in pt 5	43
57	Amendme	nt of s 141 (Confidentiality of information)	43
58	Insertion o	f new s 141A	44
	141A	Refusal to disclose particular information	44
Part 6	Amendme	nt of Government Owned Corporations Act 1993	
59	Act amend	ed in pt 6	44
60	Replaceme	ent of s 146 (Appointment of senior executives)	45

	146 Appointment of senior executives	45
Part 7	Amendment of Integrated Planning Act 1997	
61	Act amended in pt 7	45
62	Insertion of new ch 6, pt 9	4
	Part 9 Transitional provision for amendments under Revenue and Other Legislation Amendment Act (No. 2) 2008	
	6.9.1 Provision for particular development applications	45
63	Amendment of sch 8 (Assessable development and self-assessable development)	46
Part 8	Amendment of Land Tax Act 1915	
Division 1	Preliminary	
64	Act amended in pt 8	47
Division 2	Amendment about secrecy	
65	Amendment of s 4A (Secrecy)	47
Division 3	Other amendments	
66	Amendment of s 3 (Definitions)	48
67	Amendment of s 3E (When land is a principal place of residence)	48
68	Insertion of new s 3EAA	48
	3EAA Land not continuously used for residential purposes.	48
69	Amendment of s 13 (Land exempted from tax)	50
70	Amendment of s 26C (Liability of owner who subdivides certain land)	50
71	Insertion of new s 62A	5
	62A Application of further amendments	5
Part 9	Amendment of Liquor Act 1992	
72	Act amended in pt 9	5
73	Amendment of s 140 (Closure of unsafe or unhealthy premises)	5
74	Amendment of s 142AE (Application of div 6)	52
75	Insertion of new s 153A	5
	153A Sale, supply or consumption of liquor in car park	52
76	Omission of s 215A (Refund of fees—general)	52
Part 10	Amendment of Liquor and Other Acts Amendment Act 2008	
77	Act amended in pt 10	5
78	Amendment of s 13 (Replacement of pt 4 (Licences and permits))	53

79	Amendment of s 14 (Amendment of s 105 (Requirements for applications))		
80	Amendment of s 23 (Insertion of new pt 5, div 4A)		
81	Omission fees—ger	of s 37 (Amendment of s 215A (Refund of neral))	54
82		ent of sch 1 (Consequential and other amendments of	5
Part 11	Amendm	ent of Pay-roll Tax Act 1971	
83	Act amen	ded in pt 11	5
84	Amendme	ent of s 9 (Wages liable to pay-roll tax)	5
85	Amendme	ent of schedule (Dictionary)	5
Part 12	Amendm Act 2004	ent of Petroleum and Gas (Production and Safety)	
86	Act amen	ded in pt 12	50
87	Insertion	of new ch 6, pt 5	50
	Part 5	Disclosure and confidentiality	
	617A	When Minister may disclose	5
	617B	Confidentiality	5
	617C	Refusal of disclosure of particular information	58
Part 13	Amendm	ent of Racing Act 2002	
88	Act amen	ded in pt 13	59
89	Amendme racing)	ent of s 34 (Powers of control body for its code of	59
90	Insertion	of new ch 3, pt 6	59
	Part 6	Use of Queensland race information	
	113A	Definitions for pt 6	5
	113B	Meaning of betting exchange	6
	113C	Use of Queensland race information	6
	113D	Application for race information authority	6
	113E	Decision	6
	113F	Cancellation of race information authority	6
	113G	Authorisations for competition legislation	6
91		ent of s 143 (Way control body may take or deal with a nalysis)	6
92	Insertion	of new s 352A	6
	352A	Integrity of analysis of thing	6
Part 14	Amendm	ent of South Bank Corporation Act 1989	
93	Act amen	ded in pt 14	6

94	Insertion	of new pt 11, div 4	66
	Division 4	Transitional provision for Revenue and Other Legislation Amendment Act (No. 2) 2008	
	129	Amendment of by-law	66
Part 15	Amendn	nent of South Bank Corporation By-law 2004	
95	By-law ar	mended in pt 15	66
96		nent of s 6 (Site notices—controlling drinking, entry to nd other activities)	66
	6	Site notice—controlling entry to a place and activities etc.	66
Part 16		nent of South East Queensland Water turing) Act 2007	
97	Act amer	nded in pt 16	67
98	Amendm	ent of s 26 (Disclosure of interests)	67
99	Replacer	ment of s 33 (Appointment of senior executives)	68
	33	Appointment of senior executives	68
100	Amendm	ent of s 65 (Water entities)	68
Part 17		Amendment of State Development and Public Works Organisation Act 1971	
101	Act amer	Act amended in pt 17	
102	Amendm	ent of s 2 (Definitions)	68
103	Insertion	of new pt 4, div 1A	69
	Division ⁻	1A Coordinator-General's costs of environmental coordination process	
	25A	Fees for pt 4	69
	25B	Recovering the cost of advice or services for environmental coordination	69
104	Insertion	of pt 4, div 2, sdiv 1 hdg	70
105	Insertion s 27AD	of new pt 4, div 2, sdiv 2, pt 4, div 2, sdiv 3 hdg and	70
	Subdivisi	on 2 Applying for and obtaining significant project declaration	
	27AA	Who may apply	70
	27AB	Requirements for application	70
	27AC	Deciding application	71
	Subdivisi	on 3 Miscellaneous provisions	
	27AD	Application of Judicial Review Act 1991	71
106	Replacer	Replacement of ss 35C and 35D	

	35C		cation for evaluation of environmental effects posed change	71
107	Amendme	ent of s 35E (Requirements for notice)		
108			35F (Coordinator-General may seek	
			ormation)	72
109			35G (Public notice)	72
110			35I (Coordinator-General's change report)	73
111	Amendmen Coordinate		111 (Delegation of authority of eral)	73
112	Insertion o	f new	pt 7A	74
	Part 7A		Enforcement and general offences	
	Division 1		Enforcement notices	
	Subdivision	n 1	Giving enforcement notice	
	157A	What	is an enforceable condition	74
	157B	Powe	r to give enforcement notice	75
	157C	Requ	irements for enforcement notice	76
	Subdivision	n 2	Appeals	
	157D	Right	of appeal	77
	157E	Stay	only by application	77
	Subdivision	n 3	Effects of enforcement notice	
	157F	Offen	ce to contravene enforcement notice	78
	157G		e of disposal by recipient of any current cement notice	78
	157H	Additi dispo	onal consequence of not giving notice of sal	78
	Division 2		Enforcement orders	
	157I	Starti	ng proceeding for enforcement order	79
	157J	Makir	ng interim enforcement order	79
	157K	Makir	ng enforcement order	80
	157L	Effect	of enforcement order	80
	157M	Powe	rs about enforcement orders	81
	157N	Offen	ce to contravene enforcement order	82
	Division 3		General offences	
	1570	Giving	g Coordinator-General a false or misleading nent	82
	157P		utive officer must ensure corporation does not nit particular offences	82
	Division 4		Proceedings for offences	

			itorito
	157Q	Types of offence under Act	83
	157R	Who may bring summary proceeding	84
113	Omission	of s 170 (Mode of prosecution)	84
114	Insertion	of new pt 9, div 3 and sch 1	84
	Division 3	Transitional provisions for amendments under Revenue and Other Legislation Amendment Act (No. 2) 2008	
	179	Meaning of commencement for div 3	84
	180	Existing evaluation requests under pt 4, div 3A	84
	181	Fees	85
	182	Enforcement notices and orders	85
	Schedule	e 1 Fees for part 4	
	Part 1	General provisions	
	1	Operation of sch 1	85
	2	When the fees are payable	86
	3	Amount of the fees	86
	4	Access to adjusted amounts	87
	Part 2	Table of fees	
115	Amendm	ent of schedule (Dictionary)	89
Part 18		Amendment of Statutory Authorities (Superannuation Arrangements) Act 1994	
116	Act amer	amended in pt 18	
117	Amendm	Amendment of s 4 (Superannuation arrangements)	
Part 19	Amendm 1990	nent of Superannuation (State Public Sector) Act	
118	Act amer	nded in pt 19	90
119		ent of s 6A (Board may ask Minister to revoke	
		appointment)	90
120	Omission	of s 27 (Exemption from taxation)	90
121		ent of s 28 (Contributions by units)	90
122	Amendm	ent of s 29 (Appropriation of contribution)	90
123		of s 32J (Liability for tax)	91
124	Amendm members	ent of s 32K (Deed making power for transferring	91
125	Insertion	of new pt 5B	91
	Part 5B	Closure of standard defined benefit category	
	32M	Definitions for pt 5B	92
	32N	Closure of standard defined benefit category	92

Revenue and Other Legislation Amendment Bill (No. 2) 2008

	320	Approval to join after commencement day in particular circumstances	93
	32P	Membership taken to continue in particular circumstances	94
Part 20	Amend	ment of Taxation Administration Act 2001	
126	Act ame	Act amended in pt 20	
127	Amend	Amendment of s 111 (Disclosure of confidential information)	
128	Amend	ment of sch 2 (Dictionary)	95
Schedule	Minor a	amendments of the Duties Act 2001	96

2008

A Bill

for

An Act to amend the Duties Act 2001, Electricity Act 1994, First Home Owner Grant Act 2000, Fuel Subsidy Act 1997, Government Owned Corporations Act 1993, Integrated Planning Act 1997, Land Tax Act 1915, Liquor Act 1992, Liquor and Other Acts Amendment Act 2008, Payroll Tax Act 1971, Petroleum and Gas (Production and Safety) Act 2004, Racing Act 2002, South Bank Corporation Act 1989, South Bank Corporation By-law 2004, South East Queensland Water (Restructuring) Act 2007, State Development and Public Works Organisation Act 1971, Statutory Authorities (Superannuation Arrangements) Act 1994, Superannuation (State Public Sector) Act 1990 and Taxation Administration Act 2001 for particular purposes

[s	1]

	ine P	The Parliament of Queensland enacts—		1
	Part	1	Preliminary	2
Clause	1	Sho	ort title	3
			This Act may be cited as the Revenue and Other Legislation Amendment Act (No. 2) 2008.	4 5
Clause	2	Cor	nmencement	6
		(1)	Part 2, division 2 is taken to have commenced on 26 July 2002.	7 8
		(2)	Part 2, division 3 is taken to have commenced on 1 January 2007.	9 10
		(3)	Part 2, division 4 is taken to have commenced on 10 September 2007.	11 12
		(4)	Part 2, division 5 is taken to have commenced on 18 June 2007.	13 14
		(5)	Part 2, division 6 is taken to have commenced on 29 August 2007.	15 16
		(6)	Part 2, division 7 is taken to have commenced on 1 September 2008.	17 18
		(7)	Part 2, division 9 commences on 1 January 2009.	19
		(8)	Section 49 is taken to have commenced on 14 October 2008.	20
		(9)	Part 4, other than sections 45, 49, 50, 52 and 54 (to the extent it inserts new section 74), commences on 1 January 2009.	21 22
	((10)	Parts 9, 10, 14 and 15 commence on 1 January 2009.	23
	((11)	Part 13 commences on a day to be fixed by proclamation.	24

[s 3]

	(12)	Section 90, as far as it inserts new section 113C, must be commenced on a day that is later than the day of commencement of section 89.	1 2 3
	(13)	Subsection (12) does not limit the <i>Acts Interpretation Act</i> 1954, section 15D.	4 5
	(14)	Section 125 is taken to have commenced on the day the Bill for this Act was introduced into the Legislative Assembly.	6 7
	Part 2	Amendment of Duties Act 2001	8
	Division	1 Preliminary	9
lause	3 Act	t amended in pt 2 and schedule This part and the schedule amend the <i>Duties Act 2001</i> .	10 11
		This part and the senedule amend the Duties Act 2001.	11
	Division	2 Amendments taken to have commenced on 26 July 2002	12 13
lause	4 Ins	ertion of new ch 2, pt 9, div 4	14
		Chapter 2, part 9—	15
		insert—	16
	'Division	4 Miscellaneous	17
	'95A Oc	cupation date—particular arrangements for irement village	18 19
	'(1)	This section applies if—	20
		(a) a dutiable transaction is the transfer, or an agreement for the transfer, of residential land that is an accommodation unit in a retirement village; and	21 22 23

[s	5]
----	----

			(b) the transferee enters into a retirement village leasing arrangement for the unit.	1 2
		'(2)	A reference in section 88 to a person occupying a residence as owner of the residence includes the transferee occupying the unit under the sublease.'.	3 4 5
Clause	5	wit	nendment of s 153 (Reassessment—noncompliance h occupancy requirements after occupation te for residence)	6 7 8
			Section 153—	9
			insert—	10
		'(1B)	Also, for subsection (1)(b), a transferee does not dispose of residential land that is an accommodation unit in a retirement village only by entering into a retirement village leasing arrangement for the unit.'.	11 12 13 14
Clause	6		nendment of s 154 (Reassessment—other neompliance with occupancy requirements)	15 16
			Section 154—	17
			insert—	18
		'(2B)	Also, for subsection (1)(b), a transferee does not dispose of residential land that is an accommodation unit in a retirement village only by entering into a retirement village leasing arrangement for the unit.'.	19 20 21 22
Clause	7		nendment of s 155 (When transferees must give notice reassessment)	23 24
			Section 155(3)—	25
			insert—	26
			'lease does not include a lease or sublease entered into as part of a retirement village leasing arrangement.'.	27 28

s	81

Clause	8	Am pt 6	endment of s 291 (Reassessment—concession under	1 2	
			Section 291—	3	
			insert—	4	
	'(1	AB)	Also, for subsection (1)(a) or (c), a home borrower does not dispose of land that is an accommodation unit in a retirement village only by entering into a retirement village leasing arrangement for the unit.'.	5 6 7 8	
Clause	9	Ins	ertion of new ch 17, pt 11	9	
			Chapter 17—	10	
			insert—	11	
	'Par	t 11	Savings and transitional	12	
	provisions for Revenue and Other Legislation Amendment				
			Act (No. 2) 2008	15	
	'608	Mea	aning of <i>commencement day</i>	16	
			In this part—	17	
			commencement day means the day of commencement of the provision in which the term is used.	18 19	
	'609		itation period—particular retirement village angements	20 21	
		'(1)	This section applies to duty imposed before the commencement day if—	22 23	
			(a) the duty was—	24	
			(i) transfer duty on the transfer, or agreement for the transfer, of residential land; or	25 26	
			(ii) mortgage duty imposed on a mortgage over residential land; and	27 28	

וטו פן	[s	1	0]
--------	----	---	----

		(b) the land was an accommodation unit in a retirement village; and	1 2
		(c) on or after the commencement day, the transferee enters into a retirement village leasing arrangement for the unit.	3 4 5
	'(2)	The limitation period for a reassessment of the duty does not apply.'.	6 7
Clause 10	Am	nendment of sch 6 (Dictionary)	8
		Schedule 6—	9
		insert—	10
		'accommodation unit see the Retirement Villages Act 1999, schedule.	11 12
		<i>resident</i> , of a retirement village, see the <i>Retirement Villages Act 1999</i> , section 9.	13 14
		retirement village see the Retirement Villages Act 1999, section 5.	15 16
		retirement village leasing arrangement means an arrangement—	17 18
		(a) entered into between an owner of an accommodation unit in a retirement village and the scheme operator; and	19 20
		(b) under which the owner leases the unit to the scheme operator but occupies the unit, as the owner's principal place of residence, under a sublease from the scheme operator; and	21 22 23 24
		(c) that is the only arrangement available to the owner for occupying the unit.	25 26
		scheme operator means a retirement village scheme operator within the meaning of the Retirement Villages Act 1999, section 8.'.	27 28 29

	Division	Amendment taken to have commenced on 1 January 2007	1 2
lause		endment of s 93A (Concession—mixed and multiple ms for individuals—vacant land)	3 4
		Section 93A(5) and (6)—	5
		omit, insert—	6
	'(5)	The transfer duty imposed on the dutiable transaction is the amount worked out by deducting, from transfer duty on the dutiable value of the transaction, the lesser of the following amounts—	7 8 9 10
		(a) the total amount worked out by, for each relevant transferee, applying the relevant transferee's interest to the concession amount stated in schedule 4B opposite the dutiable value of the vacant land;	11 12 13 14
		(b) the total amount worked out by, for each relevant transferee, applying the relevant transferee's interest to transfer duty on the dutiable value of the vacant land.	15 16 17
	'(6)	For subsection (5), the relevant transferee's interest is the proportion that the share of the relevant transferee in the whole dutiable property bears to the total of the shares of—	18 19 20
		(a) for a dutiable transaction to which this section applies under subsection (1)—all the transferees; or	21 22
		(b) for a dutiable transaction to which this section applies under subsection (2)—all the co-owners, or the owner, on completion of the transaction.'.	23 24 25
	Division	Amendments taken to have commenced on 10 September 2007	26 27
lause		endment of s 76 (Who is a <i>qualified holder</i> and a <i>large</i> alified holder)	28 29
		Section 76(1)—	30

			insert—	1
			'(e) a person of a class approved under section 76A; or	2
			(f) a person approved under section 76B.'.	3
Clause	13	Ins	ertion of new ss 76A–76D	4
			After section 76—	5
			insert—	6
	'76A		proval of class of foreign unit holders as qualified ders	7 8
			'The commissioner may, by gazette notice, approve a class of persons as qualified holders of units in a unit trust if the commissioner is satisfied persons of that class hold the units in a capacity that, under the law of a foreign country or external Territory, corresponds to—	9 10 11 12 13
			(a) an entity mentioned in section 76(1)(a) other than the trustee of a declared public unit trust; or	14 15
			(b) an entity mentioned in section 76(1)(b) to (d).	16
	'76B		proval of particular foreign unit holder as qualified der	17 18
		'(1)	The trustee of a unit trust may apply to the commissioner for the approval, for section $76(1)(f)$, of a stated person who holds units in the trust (the <i>unit holder</i>).	19 20 21
		'(2)	The application must—	22
			(a) be in the approved form; and	23
			(b) be supported by enough information to enable the commissioner to decide the application.	24 25
		'(3)	The commissioner may approve the application if satisfied the unit holder holds the units in a capacity that, under the law of a foreign country or external Territory, corresponds to—	26 27 28
			(a) an entity mentioned in section 76(1)(a) other than the trustee of a declared public unit trust; or	29 30

	(b) an entity mentioned in section 76(1)(b) to (d).	1
'(4)	If the commissioner reasonably requires advice about a particular matter before deciding the application, the commissioner may refuse to deal further with the application until the applicant pays, or agrees to pay, the reasonable costs of obtaining the advice.	2 3 4 5 6
'(5)	The commissioner may give approval subject to conditions the commissioner considers appropriate.	7 8
	Example—	9
	A condition may state that the approval ends if there is a particular change in the circumstances of the person to whom the approval relates.	10 11
'(6)	The commissioner must give notice of the decision on the application to the applicant.	12 13
'(7)	If, because of the decision, the commissioner makes an assessment on the basis that a particular person is not approved, or is approved on stated conditions, an objection to the decision may be made as part of an objection to the assessment.	14 15 16 17 18
	Note—	19
	For objections and appeals against assessments, see the Administration Act, part 6.	20 21
'(8)	An approval takes effect on the day it is given or on the later day stated in the notice of the decision to give the approval.	22 23
	proval holders must notify commissioner of terial changes	24 25
'(1)	This section applies to an approval in force under section 76B if there is a material change in the circumstances existing when the approval was given.	26 27 28
'(2)	Within 28 days after the approval holder becomes aware, or ought reasonably to have become aware, of the change, the approval holder must give the commissioner notice of the change.	29 30 31 32

'76C

3]

		Note-	_	1
			ilure to give the notice is an offence under the Administration Act, etion 120.	2 3
76D	Car	ncella	ation or variation of approvals	4
	'(1)	in fo	commissioner may, by notice to the holder of an approval orce under section 76B, cancel the approval or vary it in a ed way if the commissioner considers—	5 6 7
		(a)	a condition of the approval is no longer being satisfied or complied with; or	8 9
		(b)	there has been a material change in the circumstances existing when the approval was given.	10 11
	'(2)		cancellation or variation has effect on the day stated in the ce (the <i>effective day</i>).	12 13
	'(3)	give subs the o	effective day may be earlier than the day the notice is n but not earlier than the day the condition mentioned in section (1)(a) stopped being satisfied or complied with or day of the material change in the circumstances mentioned absection (1)(b).	14 15 16 17 18
	'(4)	com parti appr	ecause of the decision to cancel or vary the approval, the missioner makes an assessment on the basis that, at a icular time, a particular person was not approved or was roved on stated conditions, an objection to the decision be made as part of an objection to the assessment.	19 20 21 22 23
		Note-	_	24
			r objections and appeals against assessments, see the Administration et, part 6.'.	25 26

s	1	4]

	Division 5	Amendment taken to have commenced on 18 June 2007	1 2
Clause	14 Amendr	ment of s 14 (What is the <i>unencumbered value</i> of y)	3 4
		tion 14(4), 'that is the transfer, or agreement for the sfer, of land'—	5 6
	omit	t, insert—	7
		ntioned in section $9(1)(a)$, (b) or (d) for which the dutiable perty is land'.	8 9
	Division 6	Amendment taken to have commenced on 29 August 2007	10 11
Clause	15 Amendr entities)	ment of s 390 (Exemption—particular persons and)	12 13
	Sect	tion 390(1)—	14
	inse	rt—	15
	'(m)	a person who has lost the use of 1 or both legs if—	16
		(i) the vehicle is for use for transport to and from the person's place of education because the person can not use public transport; and	17 18 19
		(ii) the education is for the purpose of obtaining employment.'.	20 21
	Division 7	Amendments taken to have commenced on 1 September 2008	22 23
Clause	16 Amendr	ment of s 92 (Concession—first home)	24
		tion 92(1)(c)(i)(A), '\$350000'—	25

[s	1	7]

		omit, insert—	1
		'\$500000' .	2
Clause	17	Insertion of new s 610	3
Jiausc	.,	Chapter 17, part 11—	4
		insert—	5
	'610	Application of amendment about concession for transfer duty—first home	6 7
		'A reference in section 607 to a relevant provision as in force on 1 September 2008 includes section 92, as amended by the <i>Revenue and Other Legislation Amendment Act (No. 2) 2008</i> , as in force on 1 September 2008.'.	8 9 10 11
	Divis	sion 8 Amendments commencing on assent	12 13
Clause	18	Amendment of s 10 (What is <i>dutiable property</i>)	14
		Section 10(1)—	15
		insert—	16
		'Note—	17
		Section 498 includes provision about references to dutiable property.'.	18
Clause	19	Amendment of s 41 (What is a partnership acquisition)	19
		Section 41—	20
		insert—	21
		'Note—	22
		Section 498 includes provision about references to dutiable property.'.	23
Clause	20	Amendment of s 53 (Creating trust of dutiable property)	24
		Section 53(2)—	25

		insert—	1
		'Note—	2
		Section 498 includes provision about references to dutiable property.'.	-
lause	21	Amendment of s 69 (What is a listed unit trust)	
		Section 69—	
		insert—	(
		'Note—	,
		Section 498A includes provision about when the quotation of securities is suspended.'.	(
ause	22	Amendment of s 83 (Person's indirect trust interest is proportionate to land holding trust's dutiable property)	
		Section 83—	
		insert—	
		'Note—	
		Section 498 includes provision about references to dutiable property.'.	
lause	23	Amendment of s 118 (Exemption—trust acquisition or surrender in family trust)	
		Section 118(1)(a), (2)(a) and (4), definition <i>family company</i> , after 'established'—	
		insert—	,
		'and maintained'.	
ause	24	Amendment of s 225 (Exemption—relevant acquisition in family trust)	
		Section 225(1)(a) and (3), definition <i>family company</i> , after 'established'—	
		insert—	
		'and maintained'.	,

Clause	25	Insertio	n of r	new s 379A	1
		Afte	r sect	ion 379—	2
		inse	rt—		3
	'379A	Who is a	a <i>rela</i>	tive	4
		'A <i>r</i> e	elativ	e of a person is any of the following—	5
		(a)	the p	person's spouse;	6
		(b)	a pa	rent or grandparent of the person;	7
		(c)	a pa	rent or grandparent of the person's spouse;	8
		(d)	a ch	ild, stepchild or grandchild of the person;	9
		(e)	a ch	ild, stepchild or grandchild of the person's spouse;	10
		(f)	the s	spouse of anyone in paragraphs (b) to (e).'.	11
Clause	26			of s 385 (Exemption—registration of egistered vehicle)	12 13
		Sect	ion 38	35(c)—	14
		omit	, inse	rt—	15
		'(c)	the a	application is made by—	16
			(i)	the same person in whose name the vehicle was registered immediately before the expiry or cancellation (the <i>previous registered operator</i>); or	17 18 19
			(ii)	a relative of the previous registered operator; or	20
			(iii)	the previous registered operator and a relative of the previous registered operator.'.	21 22
Clause	27			of s 386 (Exemption—registration of gistered vehicle)	23 24
		(1) Sect	ion 38	36, heading, after 'vehicle'—	25
		inse	rt—		26
		or p	previo	ously registered vehicle'.	27
		(2) Sect	ion 38	36(1)(a)—	28

			omit,	inse	rt—	1
			'(a)	eith	er—	2
				(i)	the vehicle is registered under an Act of another State that corresponds to the Vehicle Registration Act (a <i>corresponding Act</i>); or	3 4 5
				(ii)	the vehicle was registered under a corresponding Act and the registration expired or was cancelled under that Act; and'.	6 7 8
		(3)	Secti	ion 38	86(4)—	9
			omit,	inse	rt—	10
		'(4)	In th	is sec	tion—	11
			(1)(a)(ii),	operator, of a vehicle mentioned in subsection means the person in whose name the vehicle was immediately before the expiry or cancellation.'.	12 13 14
Clause	28		endn ities)	nent	of s 390 (Exemption—particular persons and	15 16
			Secti	on 39	90(2), words after 'gift'—	17
			omit,	inse	rt—	18
			'to a	relat	ive of the registered operator.'.	19
Clause	29	Ins	ertior	n of ı	new s 393A	20
			Chap	oter 9	, part 5—	21
			inser	т—		22
	'393 <i>A</i>	Rea dea		sme	nt—noncomplying use by vehicle	23 24
		'(1)	This	secti	on applies if—	25
			(a)	regi tran	cle registration duty is not paid on an application to ster a vehicle in the name of a vehicle dealer, or to sfer a vehicle to a vehicle dealer, on the basis of an applion under section 389; and	26 27 28 29

[s	30]
----	-----

	(b) the vehicle stops being trading stock, or stops being used as a demonstrator, other than because of a sale of the vehicle in the ordinary course of business.	1 2 3
'(2)	Within 28 days after the event mentioned in subsection (1)(b) happens, the vehicle dealer must give notice in the approved form to the commissioner.	4 5 6
	Note—	7
	Failure to give the notice is an offence under the Administration Act, section 120.	8 9
'(3)	The commissioner must make a reassessment to impose vehicle registration duty on the application to register or transfer the vehicle as if the exemption from duty had never applied.	10 11 12 13
	Note—	14
	Unpaid tax interest and penalty tax may be payable under the Administration Act, part 5.	15 16
'(4)	For subsection (1)(b), the vehicle is taken to stop being trading stock, or stop being used as a demonstrator, on the day that is the prescribed period after the registration or transfer mentioned in subsection (1)(a), unless the vehicle dealer sells the vehicle in the ordinary course of business before that day.	17 18 19 20 21
'(5)	In this section—	22
	<i>prescribed period</i> means the period, at least 1 year, prescribed under a regulation for this section or, if no period is prescribed, 1 year.'.	23 24 25
	nendment of s 407 (Group property for intra-group nsfer of property)	26 27
	Section 407(1)(e)—	28
	insert—	29
	'Note—	30
	Section 498A includes provision about when the quotation of securities is suspended.'.	31 32

Clause 30

Clause	31		nendment of s 412 (Reassessment—exemption for ra-group transfers of property, trustees and land rich ty)	1 2 3
			Section 412(4)(b)(ii)—	4
			insert—	5
			'Note—	6
			Section 498A includes provision about when the quotation of securities is suspended.'.	7 8
Clause	32	Am	nendment of s 433 (Application of ch 11)	9
		(1)	Section 433(1)(b)—	10
			omit.	11
		(2)	Section 433(1)(c)—	12
			renumber as section 433(1)(b).	13
		(3)	Section 433—	14
			insert—	15
		'(3)	However, despite subsection (1), this chapter does not apply in relation to a duty benefit that is attributable to an exemption or concession under this Act for duty, unless an entity entered into or carried out a scheme or part of a scheme for the sole or dominant purpose of creating a circumstance or state of affairs to which the exemption or concession would apply.	16 17 18 19 20 21
		'(4)	For this section, for deciding what was an entity's sole or dominant purpose for entering into or carrying out a scheme or part of a scheme, any purpose relating to eliminating, reducing or postponing a liability for a foreign tax is to be disregarded.	22 23 24 25 26
		'(5)	In this section—	27
			<i>foreign tax</i> means a tax, duty or other impost imposed under a law of another State, the Commonwealth or a jurisdiction outside Australia.'.	28 29 30

[s	33]

Clause	33	Am	endr	ment of s 459 (Restrictions on registration)	1
			Sect	ion 459(3)—	2
			omit	t, insert—	3
		' (3)		o, an institution may be registered if its principal object or uit—	4 5
			(a)	is fulfilling a charitable object or promoting the public good; and	6 7
			(b)	is not a leisure, recreational, social or sporting object or pursuit.'.	8 9
Clause	34	Ins	ertio	n of new s 463A	10
			Afte	r section 463—	11
			inse	rt—	12
	'463A	No	tice c	of ceasing to be entitled to registration	13
			entit	thin 28 days after an exempt institution ceases to be led to be registered under section 459, it must give written to the commissioner.	14 15 16
			Note-	_	17
				ilure to give the notice is an offence under the Administration Act, etion 120.'.	18 19
Clause	35	Ins	ertio	n of new s 471EA	20
			Afte	r section 471E—	21
			inse	rt—	22
	'471E		ability men	y not discharged until commissioner receives t	23 24
		' (1)	instr	section applies to the liability of a liable party to the nument or transaction to pay an amount of duty, assessed rest or penalty tax on the instrument or transaction.	25 26 27
		'(2)		liability is not discharged until the amount is paid to the missioner.	28 29

		'(3) Subsection (2) applies even though the liable party has paid the amount to the self assessor.'.	1 2
Clause	36	Insertion of new s 498A	3
		After section 498—	4
		insert—	5
	'498A	Suspension of quotation of securities as part of an avoidance arrangement	6 7
		'(1) This section applies to securities quoted on the market operated by a recognised stock exchange if the quotation of the securities is suspended.	8 9 10
		'(2) The commissioner may regard the securities as not being quoted on the market during the period of the suspension if the suspension is part of an arrangement to avoid the imposition of duty.	11 12 13 14
		'(3) In this section—	15
		security includes a share and a unit in a unit trust.'.	16
Clause	37	Insertion of new s 611	17
		Chapter 17—	18
		insert—	19
	'611	Reassessment of vehicle registration duty under s 393A	20 21
		'Section 393A does not apply in relation to an application to register a vehicle in the name of a vehicle dealer, or to transfer a vehicle to a vehicle dealer, made before the commencement day.	22 23 24 25
	'612	Non-application of s 471EA to liabilities arising before commencement day	26 27
		'Section 471EA does not apply to a liability to pay an amount of duty, assessed interest or penalty tax that arose before the commencement day.'.	28 29 30

[s 38]

Clause	38	Amendi	ment of sch 6 (Dictionary)	1
		(1) Sch	edule 6—	2
		inse	ert—	3
		ʻrel	ative, for chapter 9, see section 379A.'.	4
		, ,	edule 6, definition <i>Queensland marketable security</i> , ion 2—	5 6
		inse	ert—	7
		'Not	e—	8
			ection 498A includes provision about when the quotation of securities suspended.'.	9 10
		(3) Sch	edule 6, definition unlisted corporation—	11
		inse	ert—	12
		'Not	e—	13
			ection 498A includes provision about when the quotation of securities suspended.'.	14 15
	Divis	ion 9	Amendments commencing on 1 January 2009	16 17
Clause	39		ment of s 153 (Reassessment—disposal after tion date for residence)	18 19
		Sec	tion 153(1)(b), after 'land'—	20
		inse	ert—	21
		', ot	ther than because of an intervening event,'.	22
Clause	40		ment of s 154 (Reassessment—noncompliance cupancy requirements)	23 24
		(1) Sec	tion 154(1)(b)—	25
		omi	t, insert—	26
				27

 (i) a transferee disposes of the occupation date; (ii) a transferee's occupation date for the land is not within— (A) if the dutiable transare residential land—1 year date for the land; or (B) if the dutiable transaction land—2 years after the transaction. 	or the residence on ction related to	1 2 3 4 5 6
the land is not within— (A) if the dutiable transa residential land—1 year date for the land; or (B) if the dutiable transaction land—2 years after the transaction.	ction related to	4 5
residential land—1 year date for the land; or (B) if the dutiable transaction land—2 years after the tr		
land—2 years after the tr		7
land.'.		8 9 10
(2) Section 154(2), (2A), (2B) and (4)(b), 'subs	section (1)(b)'—	11
omit, insert—		12
'subsection (1)(b)(i)'.		13
Clause 41 Amendment of s 291 (Reassessment—co pt 6)	ncession under	14 15
(1) Section 291(1), after 'happen'—		1.4
		16
insert—		17
insert— 'other than because of an intervening event	, .	17
'other than because of an intervening event (2) Section 291(1)(b), 'other than because		17 18 19
'other than because of an intervening event (2) Section 291(1)(b), 'other than because event,'—		17 18 19 20
'other than because of an intervening event (2) Section 291(1)(b), 'other than because event,'— omit.	of an intervening	17 18 19 20 21
'other than because of an intervening event (2) Section 291(1)(b), 'other than because event,'— omit. Clause 42 Amendment of sch 6 (Dictionary) Schedule 6, definition intervening even	of an intervening	17 18 19 20 21 22 23

[s	43]
----	-----

	Part 3		Amendment of Electricity Act 1994	1 2
Clause	43 Ac	t ame	ended in pt 3	3
		This	part amends the <i>Electricity Act 1994</i> .	4
Clause	44 Ins	sertio	n of new s 91AA	5
		Chap	pter 4, part 2, division 2—	6
		inser	rt—	7
			n for compliance with decisions about prices	8 9
	'(1)	This	section applies if—	10
		(a)	the pricing entity decides or purports to decide notified prices (the <i>decided prices</i>); and	11 12
		(b)	the decided prices are, for whatever reason, quashed, set aside or declared or ordered to be of no effect in a proceeding.	13 14 15
	'(2)	-	pite any matter mentioned in subsection (1)(b), for section and any other provision of this Act, the decided prices—	16 17
		(a)	are taken to have, since the making of the decision or purported decision, always been notified prices; and	18 19
		(b)	continue in force as if they were notified prices until the pricing entity decides new notified prices.'.	20 21
	Part 4		Amendment of First Home	22
			Owner Grant Act 2000	23
Clause	45 Ac	t ame	ended in pt 4	24
		This	part amends the First Home Owner Grant Act 2000.	25

s	46]	
v		

lause	46	Am	endr	ment of s 5 (Meaning of <i>eligible transaction</i>)	1
			Sect	ion 5—	2
			inse	rt—	3
		'(6)		o, a transaction is not an eligible transaction if the sideration for the transaction is \$1m or more.	4 5
		'(7)		o, a contract mentioned in subsection (1)(a) is not an ble transaction if the total of the following—	6 7
			(a)	the unencumbered value of the home;	8
			(b)	the unencumbered value of the relevant interest in the land, on which the home is built or to be built, at the commencement date for the contract;	9 10 11
			is \$1	m or more.	12
		'(8)	hom	o, a contract mentioned in subsection (1)(b) to have a see built on land is not an eligible transaction if the total of following—	13 14 15
			(a)	the consideration for the transaction;	16
			(b)	the unencumbered value of the land at the commencement date for the contract;	17 18
			is \$1	m or more.	19
		'(9)		o, a transaction mentioned in subsection (1)(c) is not an ble transaction if the total of the following—	20 21
			(a)	the consideration for the transaction;	22
			(b)	the unencumbered value of the land, on which the home is to be built, at the commencement date for the transaction;	23 24 25
			is \$1	m or more.'.	26
lause	47	Ins	ertio	n of new s 8A	27
			Afte	er section 8—	28
			inse	rt—	29

[s	48]
----	-----

'8,	'8A	Meaning of unencumbered value			1
		'(1)		The <i>unencumbered value</i> of property is the value of the property determined without regard to—	
			(a)	any encumbrance to which the property is whether contingently or otherwise; or	subject, 4 5
			(b)	any arrangement—	6
				(i) the parties to which are not dealing with each at arm's length; and	ch other 7 8
				(ii) that results in the reduction of the value property; or	of the 9
			(c)	any arrangement for which a significant purpose party to the arrangement was, in the commis opinion, the reduction of the value of the propert	sioner's 12
		'(2)	Also, the <i>unencumbered value</i> of property held by a person on trust as guardian for another person who is under a legal disability must be determined without regard to the liabilities of the trust, including the liability to indemnify the trustee.		a legal 15 abilities 16
		' (3)	In th	s section—	18
			prop	erty means—	19
			(a)	a home; or	20
			(b)	land; or	21
			(c)	a relevant interest in land.'.	22
Clause 48	48	Insertion of new s 22A		23	
		After section 22—		section 22—	24
			inse	<i>t</i> —	25
	'22A	Repayment of grant after completion of particular transactions			26 27
		'(1)	This	section applies if—	28
			(a)	a first home owner grant is paid before the con of a relevant transaction; and	npletion 29 30

		(1-)		1-4:	1
		(b)	on c	ompletion of the transaction—	1
			(i)	the unencumbered value of the home the subject of the transaction results in the transaction not being an eligible transaction under section 5(7); or	2 3 4
			(ii)	the consideration for the transaction results in the transaction not being an eligible transaction under section 5(8) or (9).	5 6 7
	'(2)			icant for the grant must within 28 days after n of the transaction—	8 9
		(a)	_	written notice to the commissioner that the saction is not an eligible transaction; and	10 11
		(b)	repa	y the amount of the grant.	12
		Max	imum	penalty—40 penalty units.	13
	'(3)	comp but c	ply w compl	t application, each applicant is individually liable to ith the requirements under subsection (2)(a) and (b), iance by any one or more of them must be regarded ance by both or all.	14 15 16 17
	'(4)	In th	is sec	tion—	18
		relev	ant ti	ransaction means—	19
		(a)		ntract mentioned in section 5(1)(b) to have a home ton land; or	20 21
		(b)	a tra	nsaction mentioned in section 5(1)(c); or	22
		(c)	a co	ntract mentioned in section 5(2)(b).'.	23
49	Rep	olace	ment	t of pt 3, div 5	24
		Part	3, div	ision 5—	25
		omit,	, inse	rt—	26
'Divi	sion	5		Special eligible transactions	27
'25A	Меа	aning	of n	new home for div 5	28
	'(1)	A ne	w ho	me is a home that—	29

Clause 49

		(a)		not bee	en previously occupied or sold as a place of or	1 2
		(b)	is a s	ubstan	ntially renovated home.	3
	'(2)		subsec e if—	ction ((1)(b), a home is a substantially renovated	4 5
		(a)		ome is	s the subject of a contract for the purchase of and	6 7
		(b)	<i>New</i> (Cwl	Tax S th), a ises a	the home under the contract is, under the <i>A</i> System (Goods and Services Tax) Act 1999 taxable supply as a sale of new residential s defined under section 40-75(1)(b) of that	8 9 10 11 12
		(c)			as renovated, has not been previously r sold as a place of residence.	13 14
'25B	Ме	aning	g of <i>s</i>	pecial	l eligible transaction for div 5	15
	'(1)	com	mence	ment	<i>le transaction</i> is an eligible transaction the date for which is between 14 October 2008 9, both dates inclusive, that is—	16 17 18
		(a)	a con	ıtract f	For the purchase of a home; or	19
		(b)	a con	nprehe	ensive home building contract for a new home	20 21
				period	tilding work starts within the prescribed start d or within the longer period the hissioner allows in particular circumstances;	22 23 24 25
				complif the	ontract states the building work must be leted within the prescribed building period or, contract does not state a completion date for tilding work, it is completed—	26 27 28 29
				(A)	within the prescribed building period; or	30
					within the longer period the commissioner allows in particular circumstances; or	31 32

	(c)	the building of a new home by an owner builder if the eligible transaction is completed within the prescribed building period or within the longer period the commissioner allows in particular circumstances.	1 2 3 4				
'(2)	However, an eligible transaction mentioned in subsection (1)(a) that is a contract to purchase a new home on a proposed lot on an unregistered plan of subdivision of land is a special eligible transaction only if the contract states the building work must be completed before the prescribed completion date or, if the contract does not state a completion date for the building work, it is completed before the prescribed completion date.						
·(3)	eligi cont or re	o, an eligible transaction that is a contract is not a special ble transaction if the commissioner is satisfied the ract forms part of a scheme to circumvent limitations on, equirements affecting, eligibility or entitlement to a first e owner grant for a special eligible transaction.	13 14 15 16 17				
'(4)	pres (3) i	ess satisfied to the contrary, the commissioner must ume the existence of a scheme mentioned in subsection f the contract replaces a contract made before 14 October 8 that is—	18 19 20 21				
	(a)	a contract to purchase the same or substantially similar home; or	22 23				
	(b)	a comprehensive home building contract to build the same or a substantially similar home.	24 25				
'(5)	For	this section, building work—	26				
	(a)	starts when laying the foundations for the home starts; and	27 28				
	(b)	is completed when the building is ready for occupation as a home and any completion requirements prescribed under a regulation are complied with.	29 30 31				
(6)	In th	is section—	32				
	perio	cribed building period, for building work, means the od starting on the date the work is started and ending 18 ths after it is started.	33 34 35				

[s	50]
----	-----

		pres	cribed completion date means 31 December 2010.	1
		start	cribed start period, for building work, means the period ing on the commencement date and ending 26 weeks after date.	2 3 4
'25C	Am	ount	of grant	5
	'(1)	an e	pite section 20, the amount of a first home owner grant for ligible transaction that is a special eligible transaction for w home is the lesser of the following—	6 7 8
		(a)	the consideration for the transaction;	9
		(b)	\$21000.	10
	'(2)	an el	pite section 20, the amount of a first home owner grant for ligible transaction that is a special eligible transaction for ome, other than a new home, is the lesser of the owing—	11 12 13 14
		(a)	the consideration for the transaction;	15
		(b)	\$14000.'.	16
50	Am	endn	nent of s 32 (Powers on investigation)	17
		Sect	ion 32(1)—	18
		omit	t, insert—	19
	'(1)		carrying out an authorised investigation, the missioner may, by written notice, require a person to do or more of the following—	20 21 22
		(a)	give the commissioner written information stated in the notice;	23 24
		(b)	attend at a stated time and place before the commissioner, or a stated authorised officer, to answer questions relevant to the investigation;	25 26 27
		(c)	produce a document relevant to the investigation to the commissioner at a reasonable stated time and place.'.	28 29

Clause

lause	51	Ins	ertion of new s 51A	1
			Part 4, division 3—	2
			insert—	3
	'51A	Co	urt may order repayment etc.	4
		'(1)	This section applies if—	5
			(a) a first home owner grant is paid to a person; and	6
			(b) the person is convicted by a court for a contravention of section 22(5), 22A(2), 23(4), 42(1) or 43(1) in relation to the grant.	7 8 9
		'(2)	The court may order the person to repay the grant.	10
		'(3)	Also, the court may order the person to pay the commissioner twice the grant amount if it is satisfied the circumstances of the contravention form part of a scheme to circumvent limitations on, or requirements affecting, eligibility or entitlement to a first home owner grant.	11 12 13 14 15
		'(4)	This section does not limit the court's powers under the <i>Penalties and Sentences Act 1992</i> or any other law.'.	16 17
lause	52		nendment of s 68 (Offence to disclose confidential ormation)	18 19
		(1)	Section 68(2), 'subsection (3)'—	20
			omit, insert—	21
			'subsection (3) or (4)'.	22
		(2)	Section 68(3)(d)—	23
			omit, insert—	24
			'(d) for a legal proceeding under this Act.'.	25
		(3)	Section 68(3A) and (4)—	26
			renumber as section 68(6) and (7).	27
		(4)	Section 68—	28
			insert—	29

		'(4)	Also, if the commissioner becomes aware, from information obtained or held by the commissioner in the course of administering this Act, of a particular offence or suspected offence (whether against this Act or another law), the commissioner may disclose confidential information about the offence or suspected offence to a member of the Queensland Police Service or the Australian Federal Police for an investigation or proceeding (including for starting an investigation or proceeding).	1 2 3 4 5 6 7 8 9
		'(5)	For a proceeding other than a legal proceeding under this Act, the person can not be compelled to disclose to a court or to a party—	10 11 12
			(a) confidential information; or	13
			(b) whether or not the person has received particular confidential information; or	14 15
			(c) the identity of the source of particular confidential information.'.	16 17
		(5)	Section 68(7), as renumbered, definition <i>confidential information</i> —	18 19
			omit, insert—	20
			'confidential information means information held by the commissioner, including information given under section 16, that relates to a particular application for a first home owner grant.'.	21 22 23 24
Clause	53	Ins	ertion of new s 69B	25
			After section 69A—	26
			insert—	27
	'69B	Val	uation or evidence of value of property	28
		'(1)	For determining whether a transaction is an eligible transaction, the commissioner may—	29 30
			(a) by notice given to a relevant person, require the person to lodge a valuation of property prepared by a registered	31 32

		valuer or to provide the other evidence of value the commissioner considers appropriate; or	1 2					
	(b)	have property valued; or	3					
	(c)	rely on a valuation of property prepared by a registered valuer, or other person the commissioner is satisfied is properly qualified to provide evidence of value of the property.	4 5 6 7					
'(2)	evid	ne commissioner is not satisfied with the valuation or ence lodged or provided under subsection (1)(a), the missioner may—	8 9 10					
	(a)	have the property valued; or	11					
	(b)	rely on a valuation of the property prepared by a registered valuer, or another person the commissioner is satisfied is properly qualified to provide evidence of value of the property.	12 13 14 15					
'(3)		commissioner may recover the cost of obtaining a ation under this section from the relevant person.	16 17					
' (4)	In th	is section—	18					
	prop	perty means—	19					
	(a)	a home; or	20					
	(b)	land; or	21					
	(c)	a relevant interest in land.	22					
	registered valuer means a valuer registered under the Valuers Registration Act 1992.							
	rele	vant person means—	25					
	(a)	(a) an applicant for a first home owner grant in relation to the transaction; or						
	(b)	a former applicant for a first home owner grant in relation to the transaction.'.	28 29					

[s	54
----	----

lause	54	Ins	ertion of new pt 8	1
			After section 72—	2
			insert—	3
	'Part 8		Transitional provisions for Revenue and Other Legislation Amendment Act (No. 2) 2008	4 5 6
	'73		ntinuing operation of Act for particular eligible nsactions	7 8
		'(1)	This Act continues to apply in relation to a relevant application as if this Act had not been amended by part 4 of the amending Act, other than sections 49, 50 and 52.	9 10 11
		'(2)	In this section—	12
			amending Act means the Revenue and Other Legislation Amendment Act (No. 2) 2008.	13 14
			<i>relevant application</i> means an application for a first home owner grant, if the commencement date for the eligible transaction to which the application relates is a date earlier than 1 January 2009.	15 16 17 18
	'74	Tra	nsitional provision for particular approved form	19
		'(1)	This section applies to the first publication in the gazette, on or after the commencement of this section, of a notice under the <i>Statutory Instruments Act 1992</i> , section 58(6)(a) relating to the approval or availability of a relevant form.	20 21 22 23
		'(2)	The publication is taken to have been effective on and from 14 October 2008.	24 25
		'(3)	In this section—	26
			<i>relevant form</i> means a form for making an application for a first home owner grant for a special eligible transaction.	27 28
			special eligible transaction see section 25B.'.	29

s	55]

2 3 4 ection 5 6 7
4 ection 5 6 7 7 8 9
ection 5 6 7 7 8 9
6 7 8 9
8 9
9
10
10
11
12
13
14
15
16
17
18
19
nation 20 se of 21 sected 22 ection 23 ut the 24 asland 25

[s	58]
----	-----

			investigation or proceeding (including for starting an investigation or proceeding).'.	1 2
Clause	58	Ins	ertion of new s 141A	3
			After section 141—	4
			insert—	5
	'141 A	Ref	fusal to disclose particular information	6
		'(1)	This section applies to a person in relation to information (<i>confidential information</i>) concerning someone else's affairs gained or held by the person in performing functions or exercising powers under this Act.	7 8 9 10
		'(2)	The person can not be compelled to disclose to a court in a proceeding, or to a party to the proceeding—	11 12
			(a) confidential information; or	13
			(b) whether or not the person has received particular confidential information; or	14 15
			(c) the identity of the source of particular confidential information.	16 17
		'(3)	Subsection (2) does not apply to a proceeding for the administration or enforcement of this Act.	18 19
		'(4)	In this section—	20
			information includes a document.'.	21
	Part	t 6	Amendment of Government	22
			Owned Corporations Act 1993	23
Clause	59	Act	t amended in pt 6	24
			This part amends the Government Owned Corporations Act 1993.	25 26

s	601

Clause	60	Rep	olacer	ment of s 146 (Appointment of senior executives)	1
			Section	on 146—	2
			omit,	insert—	3
	'146	Apı	pointr	ment of senior executives	4
				senior executives of a GOC are to be appointed by the 2's board.'.	5 6
	Part	7		Amendment of Integrated	7
				Planning Act 1997	8
Clause	61	Act	amei	nded in pt 7	9
			This	part amends the Integrated Planning Act 1997.	10
Clause	62	Ins	ertion	n of new ch 6, pt 9	11
			After	section 6.8.13—	12
			inser	<i>t</i> —	13
	'Par	t 9		Transitional provision for	14
				amendments under Revenue	15
				and Other Legislation	16
				Amendment Act (No. 2) 2008	17
	'6.9.1	Pro	visio	n for particular development applications	18
		'(1)	Subse	ection (2) applies to a development application that—	19
			(a)	was made before 31 March 2008 (whether or not the application was decided before 31 March 2008); and	20 21
			(b)	was a properly made application.	22
		'(2)		dule 8, part 1, table 5, item 2A as in force on or after 31 ch 2008 does not apply to the development application.	23 24

[s 63]

	'(3)	Subsection (4) applies to a development application that—	1
		(a) was made after 30 March 2008 and before the commencement (whether or not the application was decided before the commencement); and	2 3 4
		(b) was a properly made application.	5
	'(4)	Schedule 8, part 1, table 5, item 2A as in force on or after the commencement applies to the development application.	6 7
	'(5)	Subsection (2) applies despite section 1.4.8.	8
	'(6)	In this section—	9
		commencement means the day this section commences.'.	10
clause 6		nendment of sch 8 (Assessable development and f-assessable development)	11 12
		Schedule 8, part 1, table 5, item 2A—	13
		omit, insert—	14

Development on local heritage place '2A All aspects of development on a local heritage place, other than— (a) development that is self-assessable development under part 2, item 1; or (b) development to which chapter 5, part 6 applies; or (c) development carried out by the State on designated land; or (d) development mentioned in schedule 9.'.

	Part 8		Amendment of Land Tax Act 1915	1 2
	Divis	ion	1 Preliminary	3
Clause	64	Act	t amended in pt 8 This part amends the Land Tax Act 1915.	4 5
	Divis	ion	2 Amendment about secrecy	6
Clause	65	Am	nendment of s 4A (Secrecy)	7
		(1)	Section 4A(1AA)—	8
			renumber as section 4A(2).	9
		(2)	Section 4A(1AB), 'subsection (1AA)'—	10
			omit, insert—	11
			'subsection (2)'.	12
		(3)	Section 4A(1AB)(a), 'subsection (1AA)(a) or (b)'—	13
			omit, insert—	14
			'subsection (2)(a) or (b)'.	15
		(4)	Section 4A(1AB)(b), 'subsection (1AA)(c)'—	16
			omit, insert—	17
			'subsection (2)(c)'.	18
		(5)	Section 4A(1AB) to (3)—	19
			renumber as section 4A(4) to (9).	20
		(6)	Section 4A—	21
			insert—	22
		'(3)	Also, if the commissioner becomes aware, from information obtained or held by the commissioner in the course of	23 24

[s	66	
----	----	--

		administering this Act, of a particular offence or suspected offence (whether against this Act or another law), subsection (1) does not apply to the disclosure of information about the offence or suspected offence to a member of the Queensland Police Service or the Australian Federal Police for an investigation or proceeding (including for starting an investigation or proceeding).'.	1 2 3 4 5 6 7
	Division	3 Other amendments	8
Clause	66 Am	nendment of s 3 (Definitions)	9
		Section 3—	10
		insert—	11
		'residential care see the Aged Care Act 1997 (Cwlth), section 41-3.	12 13
		residential care service see the Aged Care Act 1997 (Cwlth), schedule 1.'.	14 15
Clause		nendment of s 3E (When land is a principal place of sidence)	16 17
		Section 3E—	18
		insert—	19
	'(1A)	Subsection (1)(a) applies subject to section 3EAA.'.	20
Clause	68 Ins	ertion of new s 3EAA	21
		After section 3E—	22
		insert—	23
	'3EAA Laı	nd not continuously used for residential purposes	24
	'(1)	This section states the circumstances in which land is taken to be used as the principal place of residence of a person despite the land not being continuously used for residential purposes	25 26 27

	•	the person during the period (the <i>relevant period</i>) tioned in section $3E(1)(a)$.	1 2			
'(2)	of th	land is taken to be used as the principal place of residence as person during the relevant period if during the whole or of the period—	3 4 5			
	(a)	the person resided at a hospital as an inpatient of the hospital; or	6 7			
	(b)	the person received residential care at a residential care service; or	8 9			
	(c)	the person resided on other land that is not owned by the person with, and was under the care of, someone else.	10 11			
' (3)	inco perio time	Subject to subsection (4), subsection (2) does not apply if income has been derived from the use of the land during the period of 1 year (the <i>1 year period</i>) immediately preceding the time when the ownership of land for the purposes of this Act is determined.				
' (4)		me may be derived from the use of the land during the 1 period only if—	17 18			
	(a)	the income is derived from a lease, licence or other arrangement under which a person has a right to occupy the land and the total period for which the right of occupation is conferred is not more than 6 months of the 1 year period; or	19 20 21 22 23			
	(b)	the income is derived from a lease, licence or other arrangement under which a person has a right to occupy the land, and the income is not more than is reasonably required to cover the following—	24 25 26 27			
		(i) rates and other charges levied on the land by the local government for the land;	28 29			
		(ii) maintenance expenses for the land.	30			
' (5)	subs of th	maximum period for which a person may be taken under section (2) to use land as the principal place of residence as person is 6 years starting at the end of the last period of the east 6 consecutive months during which the land was	31 32 33 34			

[s	69]
----	-----

			actua perso	ally used as the principal place of residence of the on.'.	1 2
Clause	69	Am	endn	nent of s 13 (Land exempted from tax)	3
		(1)	Secti	on 13(1)—	4
			inser	<i>t</i> —	5
			'(m)	land on which an aged care facility is located.'.	6
		(2)	Secti	on 13(5)—	7
			inser	<i>t</i> —	8
			_	d care facility means a facility at which residential care is ided by an approved provider.	9 10
				oved provider see the Aged Care Act 1997 (Cwlth), dule 1.'.	11 12
Clause	70		endn tain l	nent of s 26C (Liability of owner who subdivides and)	13 14
			Secti	on 26C—	15
			inser	<i>t</i> —	16
		'(1A)	Subs	ection (1) does not apply if—	17
			(a)	the owner of the land has used it as the owner's principal place of residence during the relevant period; and	18 19
			(b)	the land has been subdivided by the owner into not more than 5 allotments (the <i>subdivided allotments</i>) in the financial year starting immediately after the end of the relevant period.	20 21 22 23
		'(1B)	Desp if—	oite subsection (1A), subsection (1) continues to apply	24 25
			(a)	the owner subdivides any of the subdivided allotments within 5 years after the day of the original subdivision (the <i>relevant period</i>); and	26 27 28

s	7	1	1

	(b) the effect of the further subdivision is that the land has been subdivided by the owner into more than 5 allotments.
'(1C)	Subsection (1B) extends to any one or more further subdivisions by the owner of the subdivided allotments during the relevant period.'.
71 Ins	sertion of new s 62A
	Part 8—
	insert—
'62A Ap	plication of further amendments
'(1)	This Act, as amended by the <i>Revenue and Other Legislation Amendment Act (No. 2) 2008</i> , section 69 applies to land tax levied for a financial year starting on or after 1 July 2008.
'(2)	This Act, as amended by the <i>Revenue and Other Legislation Amendment Act (No. 2) 2008</i> , part 8, division 3, other than section 69, applies to land tax levied for a financial year starting on or after 1 July 2009.'.
Part 9	Amendment of Liquor Act 1992
72 Ac	t amended in pt 9
	This part amends the Liquor Act 1992.
	nendment of s 140 (Closure of unsafe or unhealthy emises)
	Section140—
	insert—
'(4)	In this section—
	premises includes part of premises.'.
	71 Ins '62A Ap '(1) '(2) Part 9 72 Ac 73 Ampre

[s	74]
L۳	

Clause	74	Am	nendment of s 142AE (Application of div 6)	1
			Section 142AE(4)(b)—	2
			insert—	3
			'(vii)licensed premises at the Queensland Performing Arts Centre, Queensland Cultural Centre, corner of Grey and Melbourne Streets, South Brisbane; and'.	4 5 6
Clause	75	Ins	ertion of new s 153A	7
			After section 153—	8
			insert—	9
	'153A	Sal	le, supply or consumption of liquor in car park	10
		'(1)	This section applies if licensed premises include a car park.	11
		'(2)	The licensee must not, without the chief executive's approval—	12 13
			(a) sell or supply liquor in the car park; or	14
			(b) allow liquor to be consumed in the car park.	15
			Maximum penalty—25 penalty units.'.	16
Clause	76	Om	nission of s 215A (Refund of fees—general)	17
			Section 215A—	18
			omit.	19

S	7	71	
	•	′]	

	Part	10 Amendment of Liquor and Other Acts Amendment Act 2008	1 2 3
Clause	77	Act amended in pt 10	4
		This part amends the <i>Liquor and Other Acts Amendment Act</i> 2008.	5 6
		Editor's note—	7
		The legislation ultimately amended by this part is the <i>Liquor Act 1992</i> .	8
Clause	78	Amendment of s 13 (Replacement of pt 4 (Licences and permits))	9 10
		Section 13, new sections 76(2) and 80(2), 'primary purpose'—	11 12
		omit, insert—	13
		'principal activity'.	14
Clause	79	Amendment of s 14 (Amendment of s 105 (Requirements for applications))	15 16
		Section 14, new section 105(5)—	17
		insert—	18
		'(f) an application by a licensee for an approval to sell or supply liquor, or allow liquor to be consumed, in a car park of the licensed premises.'.'.	19 20 21
Clause	80	Amendment of s 23 (Insertion of new pt 5, div 4A)	22
		Section 23, new section 141C(2), '(1)(c)'—	23
		omit, insert—	24
		'(1)(b)'.	25

[s	81	1

Clause	81		nission of s 37 (Amendment of s 215A (Refund of es—general))	1 2
			Section 37—	3
			omit.	4
Clause	82		nendment of sch 1 (Consequential and other nendments of Acts)	5 6
		(1)	Schedule 1, amendments of the <i>Liquor Act 1992</i> , amendment 33—	7 8
			omit.	9
		(2)	Schedule 1, amendments of the <i>Liquor Act 1992</i> , amendment 41—	10 11
			omit, insert—	12
	'41	Se	ection 162—	13
		om	it, insert—	14
	'162		king liquor onto or away from premises subject to bsidiary on-premises licence	15 16
		'(1)	A person must not take liquor onto premises to which a subsidiary on-premises licence relates for consumption on the premises, unless the premises are premises mentioned in section 67A.	18
			Maximum penalty—25 penalty units.	21
		'(2)	Subject to subsections (3) to (5), a person must not take liquor from premises to which a subsidiary on-premises licence relates.	
			Maximum penalty—25 penalty units.	25
		' (3)	Subsection (2) does not apply if—	26
			(a) the premises are premises mentioned in section 67A; and	27 28
			(b) either of the following applies—	29

S	83]

			(a) if the liquor is wine—the wine was supplied to the person on the premises lawfully under the licence as authorised under section 67A(2)(b);	1 2 3
			(b) the person brought the liquor onto the premises.	4
		'(4)	Subsection (5) applies to premises to which a subsidiary on-premises licence relates that is used for the conduct of a business selling wine by a person who also holds a licence (the <i>wine licence</i>) under the <i>Wine Industry Act 1994</i> .	5 6 7 8
		'(5)	Despite subsection (2), a person may take wine sold to the person under the authority of the wine licence off the premises.'.'.	9 10 11
	Part	11	Amendment of Pay-roll Tax Act 1971	12 13
lause	83	Act	t amended in pt 11	14
			This part amends the Pay-roll Tax Act 1971.	15
lause	84	Am	endment of s 9 (Wages liable to pay-roll tax)	16
			Section 9(1), words after paragraph (b)—	17
			omit.	18
lause	85	Am	endment of schedule (Dictionary)	19
		(1)	Schedule, definition Commonwealth Act—	20
			omit.	21
		(2)	Schedule, definition <i>corresponding law</i> , paragraph (a), 'the Commonwealth Act or'—	22 23
			omit.	24

[s	86]
----	-----

		(3)	Schedule, definition <i>corresponding law</i> , paragraph (b), ', but does not include the Commonwealth Act'—	1 2
			omit.	3
	Part	12	Amendment of Petroleum and Gas (Production and Safety) Act 2004	4 5 6
Clause	86	Act	amended in pt 12	7
			This part amends the Petroleum and Gas (Production and Safety) Act 2004.	8 9
Clause	87	Ins	ertion of new ch 6, pt 5	10
			Chapter 6—	11
			insert—	12
	'Part	t 5	Disclosure and confidentiality	13
	'617A	Wh	en Minister may disclose	14
		' (1)	The Minister may disclose personal confidential information relating to the administration of this chapter—	15 16
			(a) to the person to whom the information relates or, if either of the following apply, to someone else—	17 18
			(i) with the consent, express or implied, of the person to whom the information relates;	19 20
			(ii) who the Minister reasonably believes is acting for the person to whom the information relates; or	21 22
			(b) if the disclosure is expressly permitted or required under an Act; or	23 24

	(c) to the extent necessary to perform the Minister's functions under or relating to the administration or enforcement of this chapter; or	1 2 3
	(d) to a person for the administration or enforcement of this chapter; or	4 5
	(e) for any legal proceeding relating to this chapter.	6
'(2)	Also, the Minister may disclose other confidential information to any person, or for any purpose, the Minister is satisfied is appropriate in the circumstances.	7 8 9
'(3)	This section does not create a right in any person to be given personal confidential information.	10 11
'(4)	In this section—	12
	personal confidential information means confidential information that—	13 14
	(a) is not publicly available; and	15
	(b) identifies, or is likely to identify, a person or discloses matters about a person's affairs.	16 17
'617B Co	nfidentiality	18
'(1)	This section applies to a person who—	19
	(a) is or has been a public service officer or engaged to perform functions under this Act; and	20 21
	(b) in that capacity has acquired information or has or had access to, or custody of, a document containing information relating to the administration of this chapter that is not publicly available.	22 23 24 25
'(2)	This section also applies to a person to whom the Minister has disclosed information under section 617A, other than the person to whom the information relates.	26 27 28
'(3)	The person must not—	29
	(a) make a record of the information; or	30

ſs	871
ľ	0,

(b) whether directly or indirectly, divulge or communicate the information; or (c) use the information to benefit any person. Maximum penalty—200 penalty units or 1 year's imprisonment. '(4) However, subsection (3) does not apply if the record is made, or the information is divulged, communicated or used— (a) to the extent necessary to perform the person's functions under or relating to this chapter; or (b) with the consent of the person to whom the information relates; or (c) as required or permitted by law. '(1) A person engaged in the administration or enforcement of this chapter can not be compelled to disclose to a court in a proceeding, or to a party to the proceeding— (a) information disclosed under or relating to this chapter (confidential information); or (b) whether or not the person has received particular confidential information; or			
Maximum penalty—200 penalty units or 1 year's imprisonment. '(4) However, subsection (3) does not apply if the record is made, or the information is divulged, communicated or used— (a) to the extent necessary to perform the person's functions under or relating to this chapter; or (b) with the consent of the person to whom the information relates; or (c) as required or permitted by law. '(1) A person engaged in the administration or enforcement of this chapter can not be compelled to disclose to a court in a proceeding, or to a party to the proceeding— (a) information disclosed under or relating to this chapter (confidential information); or (b) whether or not the person has received particular confidential information; or	1 2		
imprisonment. '(4) However, subsection (3) does not apply if the record is made, or the information is divulged, communicated or used— (a) to the extent necessary to perform the person's functions under or relating to this chapter; or (b) with the consent of the person to whom the information relates; or (c) as required or permitted by law. '(1) A person engaged in the administration or enforcement of this chapter can not be compelled to disclose to a court in a proceeding, or to a party to the proceeding— (a) information disclosed under or relating to this chapter (confidential information); or (b) whether or not the person has received particular confidential information; or	3	(c) use the information to benefit any person.	
or the information is divulged, communicated or used— (a) to the extent necessary to perform the person's functions under or relating to this chapter; or (b) with the consent of the person to whom the information relates; or (c) as required or permitted by law. (617C Refusal of disclosure of particular information (1) A person engaged in the administration or enforcement of this chapter can not be compelled to disclose to a court in a proceeding, or to a party to the proceeding— (a) information disclosed under or relating to this chapter (confidential information); or (b) whether or not the person has received particular confidential information; or	5 4 5		
under or relating to this chapter; or (b) with the consent of the person to whom the information relates; or (c) as required or permitted by law. (617C Refusal of disclosure of particular information (1) A person engaged in the administration or enforcement of this chapter can not be compelled to disclose to a court in a proceeding, or to a party to the proceeding— (a) information disclosed under or relating to this chapter (confidential information); or (b) whether or not the person has received particular confidential information; or	6 7		'(4)
relates; or (c) as required or permitted by law. (617C Refusal of disclosure of particular information (1) A person engaged in the administration or enforcement of this chapter can not be compelled to disclose to a court in a proceeding, or to a party to the proceeding— (a) information disclosed under or relating to this chapter (confidential information); or (b) whether or not the person has received particular confidential information; or (c) the identity of the source of particular confidential information.	8 9	· /	
'(1) A person engaged in the administration or enforcement of this chapter can not be compelled to disclose to a court in a proceeding, or to a party to the proceeding— (a) information disclosed under or relating to this chapter (confidential information); or (b) whether or not the person has received particular confidential information; or (c) the identity of the source of particular confidential information.	10 11	1	
 '(1) A person engaged in the administration or enforcement of this chapter can not be compelled to disclose to a court in a proceeding, or to a party to the proceeding— (a) information disclosed under or relating to this chapter (confidential information); or (b) whether or not the person has received particular confidential information; or (c) the identity of the source of particular confidential information. 	12	(c) as required or permitted by law.	
chapter can not be compelled to disclose to a court in a proceeding, or to a party to the proceeding— (a) information disclosed under or relating to this chapter (confidential information); or (b) whether or not the person has received particular confidential information; or (c) the identity of the source of particular confidential information.	13	Refusal of disclosure of particular information	617C Ref
 (confidential information); or (b) whether or not the person has received particular confidential information; or (c) the identity of the source of particular confidential information. 		chapter can not be compelled to disclose to a court in a	'(1)
confidential information; or (c) the identity of the source of particular confidential information.	17 18	· · ·	
information.	19 20	· ' ·	
(2) Subsection (1) does not apply to a proceeding for the	21 22	· · · · · · · · · · · · · · · · · · ·	
	23 24	2) Subsection (1) does not apply to a proceeding for the administration or enforcement of this chapter.'.	'(2)

	Part	13 Amendment of Racing Act 2002	2 1
Clause	88	Act amended in pt 13	2
		This part amends the Racing Act 2002.	3
Clause	89	Amendment of s 34 (Powers of control body for its code of racing)	4 5
		Section 34(1)—	6
		insert—	7
		'(i) issuing race information authorities under section 113E(1).'.	n 8 9
Clause	90	Insertion of new ch 3, pt 6	10
		Chapter 3—	11
		insert—	12
	'Part	t 6 Use of Queensland race	13
		information	14
	'113A	Definitions for pt 6	15
		'In this part—	16
		betting exchange see section 113B.	17
		licensed wagering operator means a wagering operator that holds a licence or other authority—	t 18 19
		(a) under a law of a State or foreign country; or	20
		(b) issued by a control body, or a principal racing authority of another State or a foreign country;	y 21 22
		authorising it to conduct a wagering business.	23
		<i>principal racing authority</i> , of another State or a foreign country, means an entity that manages a type of animal racing in the other State or foreign country.	

	~	ensland race information means information that tifies, or is capable of identifying any of the following—	1 2
	(a)	the name, number or time of an intended race to be held at a race meeting at a licensed venue in Queensland;	3
	(b)	the name or number of a licensed animal that has been nominated for, or that will otherwise take part in, an intended race to be held at a race meeting at a licensed venue in Queensland;	5 6 7 8
	(c)	the name or number of a licensed animal that has been scratched or withdrawn from an intended race to be held at a race meeting at a licensed venue in Queensland;	9 10 11
	(d)	the name or number of a rider, or trainer, of a licensed animal that has been nominated for, or that will otherwise take part in, an intended race to be held at a race meeting at a licensed venue in Queensland;	12 13 14 15
	(e)	the outcome of a race held at a race meeting at a licensed venue in Queensland.	16 17
		<i>information authority</i> means a race information ority issued under section 113E(1).	18 19
	total	lisator see the Wagering Act 1998, section 8.	20
	wag	ering operator means—	21
	(a)	a person who conducts bookmaking; or	22
	(b)	a person who conducts a betting exchange; or	23
	(c)	a person who conducts a totalisator; or	24
	(d)	a person who otherwise conducts a wagering business.	25
'113B Me	aning	g of <i>betting exchange</i>	26
'(1)	Bett	ing exchange means a facility that enables persons—	27
	(a)	to place or accept, through the operator of the facility, wagers with other persons; or	28 29

		(b)	acce	lace with the operator of the facility wagers that, on eptance, are matched with opposing wagers placed and accepted by the operator.	1 2 3
	'(2)	enab	les p	betting exchange does not include a facility that persons to place wagers only with a person who bookmaking or a totalisator.	4 5 6
'113C	Use	of G	uee	nsland race information	7
		Quee for the operation	enslai he co	sed wagering operator must not, whether in nd or elsewhere, use Queensland race information nduct of the operator's wagering business, unless the is authorised to do so under a race information	8 9 10 11 12
		Max	imun	n penalty—	13
		(a)		a first offence—600 penalty units or 12 months risonment; or	14 15
		(b)		a second or subsequent offence—4000 penalty units years imprisonment.	16 17
'113D	App	olicat	ion f	for race information authority	18
	'(1)	infor busin for the	mationess factoring the help continued to th	d wagering operator wishing to use Queensland race on for the conduct of the operator's wagering for a code of racing may apply to the control body de of racing for a race information authority for the acing.	19 20 21 22 23
	'(2)	The	appli	cation must—	24
		(a)	be n	nade in the way prescribed under a regulation; and	25
		(b)	be a	accompanied by—	26
			(i)	any application fee decided by the control body; and	27 28
			(ii)	the documents prescribed under a regulation.	29
	'(3)			rol body must consider the application and either refuse to grant, the application.	30 31

[s	90	1
----	----	---

'(4)	In deciding the application, the control body must have regard to the criteria prescribed under a regulation.	1 2
'(5)	Without limiting subsection (4), the criteria that are prescribed under a regulation for that subsection may state—	3 4
	(a) the types of matters that may, or must, be taken into account by the control body in deciding the application; or	5 6 7
	(b) the types of matters that must not be taken into account by the control body in deciding the application.	8 9
'113E Ded	cision	10
'(1)	If the control body decides to grant the application, the control body must as soon as practicable issue a race information authority for the code of racing to the applicant.	11 12 13
'(2)	If the control body decides to refuse to grant the application, the control body must as soon as practicable give the applicant a notice stating the decision and reasons for the decision.	14 15 16
'(3)	If the control body decides to grant the application, the control body may impose any of the following conditions on the authority—	17 18 19
	(a) a condition that the holder of the authority pay the control body a fee for the use of Queensland race information for the conduct of the holder's wagering business for the code of racing;	20 21 22 23
	(b) a condition of a type prescribed under a regulation.	24
'(4)	In deciding whether to impose a condition on the authority, or the type of condition, the control body must not take into account the matters prescribed under a regulation.	25 26 27
'(5)	If the applicant has used Queensland race information for the conduct of the applicant's wagering business for the code of racing at any time during the period from 1 September 2008 to the day of issue of the authority to the applicant, a condition mentioned in subsection (3)(a) may be that the holder of the	28 29 30 31 32

	authority pay a fee for the use of the information during the period.	he 1 2
'(6)	Without limiting subsection (4), in deciding whether impose a condition mentioned in subsection (3)(a) on the authority, or the amount of the fee, the control body must take into account any other fees payable to it by the holder of the authority under any agreement between the control body are holder of the authority.	he 4 ke 5 he 6
'(7)	If the control body decides to impose a condition mentione in subsection (3)(a) on the authority, section 35(2) does n apply to the amount of the fee charged.	
113F Car	ncellation of race information authority	12
'(1)	A control body that has issued a race information authority a licensed wagering operator may, by notice given to the operator, cancel the authority on a ground prescribed under regulation.	he 14
'(2)	A notice given under subsection (1) must state the reasons f the cancellation.	or 17 18
113G Aut	thorisations for competition legislation	19
'(1)	The following things are specifically authorised for the competition legislation—	he 20 21
	(a) an agreement entered into between—	22
	(i) 2 or more control bodies in relation to the appointment of an agent (an <i>appointed agent</i>) collect, or the collection by the agent or any of the bodies of, fees that are payable to the bodies under race information authorities issued by the bodies or	to 24 he 25 er 26
	(ii) 1 or more control bodies and any corresponding body of another State in relation to the appointment of an agent (also an <i>appointed agen</i> to collect, or the collection by the agent or any the bodies of, fees that are payable to the bodies of	he 30 (t) 31 of 32

[s	9	1	1

		the use of Queensland race information and corresponding information relating to the corresponding body;	1 2 3
		(b) the conduct of the bodies and an appointed agent in negotiating and entering into the agreement;	4 5
		(c) the conduct of the bodies and an appointed agent in performing the agreement.	6 7
	'(2)	Anything authorised to be done by subsection (1) is authorised only to the extent to which it would otherwise contravene the <i>Trade Practices Act 1974</i> (Cwlth) or the Competition Code of Queensland.	8 9 10 11
	'(3)	In this section—	12
		agreement includes a contract, arrangement or understanding.	13
		competition legislation means the <i>Trade Practices Act 1974</i> (Cwlth), section 51(1)(b) or the Competition Code of Queensland, section 51.'.	14 15 16
lause		nendment of s 143 (Way control body may take or deal h a thing for analysis)	17 18
lause			
lause		h a thing for analysis)	18
lause		h a thing for analysis) Section 143(3)—	18 19
lause		h a thing for analysis) Section 143(3)— insert—	18 19 20
lause	wit	h a thing for analysis) Section 143(3)— insert— 'Note—	18 19 20 21
	wit	h a thing for analysis) Section 143(3)— insert— 'Note— See section 352A (Integrity of analysis of thing).'.	18 19 20 21 22
	wit	h a thing for analysis) Section 143(3)— insert— 'Note— See section 352A (Integrity of analysis of thing).'. sertion of new s 352A	18 19 20 21 22 23
	wit	h a thing for analysis) Section 143(3)— insert— 'Note— See section 352A (Integrity of analysis of thing).'. sertion of new s 352A After section 352—	18 19 20 21 22 23 24
	wit	h a thing for analysis) Section 143(3)— insert— 'Note— See section 352A (Integrity of analysis of thing).'. sertion of new s 352A After section 352— insert—	18 19 20 21 22 23 24 25

s	93]	
---	-----	--

Clause	93 Ac	t amended in pt 14 This part amends the South Bank Corporation Act 1989.	3
	Part 14	Amendment of South Bank Corporation Act 1989	
		<i>relevant certificate</i> means a certificate mentioned in section 147(3).'.	
	'(4)	with the relevant procedures, the decision maker must have regard to the evidence of an accredited analyst, or accredited veterinary surgeon, of an accredited facility about whether substantial compliance with the relevant procedures has not adversely affected the integrity of the analysis. In this section—	
	'(2) '(3)	In making the decision, it is enough for the decision maker to be satisfied that in taking and dealing with the thing for analysis, the control body has substantially complied with the integrity board's procedures (the <i>relevant procedures</i>) mentioned in section 115(3) as in force at the relevant time. In considering whether there has been substantial compliance	
		(d) a decision of the tribunal on an appeal against a decision of a control body's steward for which the steward relied on a relevant certificate about the results of the analysis of a thing.	-
		(c) a decision of the tribunal on an appeal against a decision of an appeal committee mentioned in paragraph (b);	8
		(b) a decision of an appeal committee on an appeal against a decision of a control body's steward for which the steward relied on a relevant certificate about the results of the analysis of a thing;	3
		relevant certificate about the results of the analysis of a thing;	1

[s	9	4]
----	---	----

Clause	94	Insertion of	new pt 11, div 4	1
		After sect	ion 128—	2
		insert—		3
	'Divi	sion 4	Transitional provision for Revenue and Other Legislation Amendment Act (No. 2) 2008	4 5 6
	'129	Amendment	of by-law	7
		by the <i>Re</i> 2008 does approve a	ndment of the South Bank Corporation By-law 2004 venue and Other Legislation Amendment Act (No. 2) is not affect the power of the Governor in Council to my further amendment of the by-law, or the repeal of w, by the corporation.'.	8 9 10 11 12
	Part	: 15	Amendment of South Bank Corporation By-law 2004	13 14
Clause	95	By-law amer	ided in pt 15	15
		This part	amends the South Bank Corporation By-law 2004.	16
Clause	96		t of s 6 (Site notices—controlling drinking, ace and other activities)	17 18
		Section 6-	<u> </u>	19
		omit, inse	rt—	20
	'6	Site notice— activities etc	controlling entry to a place and	21 22
		'(1) For the protice—	purposes of the Act, the corporation may, by site	23 24
		* *	cate the entitlement of persons to enter a place on site; or	25 26

s	9	7]	

			Example—	1
			A site notice may indicate an unauthorised person must not enter a place.	2 3
			(b) control the activities, conduct or behaviour of persons on the site.	4 5
		'(2)	A person must comply with a site notice under subsection (1) unless the person has a reasonable excuse.	6 7
			Maximum penalty for subsection (2)—4 penalty units.'.	8
	Part	16	Amendment of South East	9
			Queensland Water	10
			(Restructuring) Act 2007	11
Clause	97	Act	amended in pt 16	12
			This part amends the South East Queensland Water (Restructuring) Act 2007.	13 14
Clause	98	Am	endment of s 26 (Disclosure of interests)	15
		(1)	Section 26(7)—	16
			renumber as section 26(8).	17
		(2)	Section 26—	18
			insert—	19
		'(7)	If there are no members who may remain present for considering or deciding an issue, the responsible Ministers may, by each signing consent to a proposed resolution, consider and decide the issue.'.	20 21 22 23

[s	99]
----	-----

Clause	99	Replacement of s 33 (Appointment of senior executives)	1
		Section 33—	2
		omit, insert—	3
	'33	Appointment of senior executives	4
		'The senior executives of a new water entity are to be appointed by the new water entity's board.'.	5 6
Clause	100	Amendment of s 65 (Water entities)	7
		Section 65(1)(d), after 'Company'—	8
		insert—	9
		'Pty'.	10
	Part	17 Amendment of State	11
		Development and Public Works Organisation Act 1971	12 13
Clause	101	Act amended in pt 17	14
		This part amends the State Development and Public Works Organisation Act 1971.	15 16
Clause	102	Amendment of s 2 (Definitions)	17
		Section 2, 'the schedule'—	18
		omit, insert—	19
		'schedule 2'	20

Clause

IS 1031	ſs	1	031
---------	----	---	-----

103	Ins	sertion of new pt 4, div 1A	1
		Part 4—	2
		insert—	3
'Divi	sion	n 1A Coordinator-General's costs of environmental coordination process	4 5
'25A	Fee	es for pt 4	6
	'(1)	An application under this part must be accompanied by the relevant application fee stated in schedule 1.	7 8
	'(2)	The Coordinator-General must refuse to receive the application unless the fee has been paid.	9 10
	'(3)	The proponent for a significant project must pay the Coordinator-General the fees stated in schedule 1 at the times provided for under the schedule.	11 12 13
	'(4)	If a fee stated in schedule 1 becomes payable under subsection (3), the Coordinator-General's obligations under this part for the significant project are suspended until the fee has been paid.	14 15 16 17
	'(5)	Subsection (4) applies despite any other provision of this part.	18
'25B		covering the cost of advice or services for vironmental coordination	19 20
	'(1)	This section applies if the Coordinator-General obtains from another entity advice or services the Coordinator-General considers necessary to—	21 22 23
		(a) decide an application under this part by a proponent of a project; or	24 25
		(b) take action under this part relating to a significant project.	26 27
	'(2)	The Coordinator-General may recover from the proponent as a debt the reasonable cost of obtaining the advice or services.'.	28 29

[s	104]
L	

Clause	104 Insertion of pt 4, div 2, sdiv 1 hdg After part 4, division 2 heading—			1
				2
	insert—			3
	'Subdivi	sion 1	Power to declare significant project'.	4 5
Clause	Insertion of new pt 4, div 2, sdiv 2, pt 4, div 2, sdiv 3 hdg and s 27AD		6 7	
	After section		ion 27—	8
		insert—		9
	'Subdivi	sion 2	Applying for and obtaining significant project declaration	10 11
	'27AA Who may apply			12
			tor-General for a declaration under section 26(1)	13 14 15
	'(2)	To remove any doubt, it is declared that this subdivision does not prevent the Coordinator-General from making a declaration under section 26(1) on the Coordinator-General's own initiative.		16 17 18 19
	'27AB Requirements for application			20
	'The applic		ication must be written and include—	21
		(a) an i	nitial advice statement mentioned in section 27(a);	22 23
		Coc	ugh information about the project to allow the ordinator-General to consider the matters mentioned ection 27(b) to (h) for the project.	24 25 26

s	1	06]

	'27AC	De	ciding application	1
		'(1)	The Coordinator-General must decide whether or not to make the declaration.	2 3
		'(2)	Sections 26(2) and (3) and 27 apply for the making of the decision.	4 5
		'(3)	If the Coordinator-General decides not to make the declaration, the Coordinator-General must give the applicant written notice of the decision and the reasons for it.	6 7 8
	'Sub	divi	sion 3 Miscellaneous provisions	9
	'27AI	Э Ар	plication of Judicial Review Act 1991	10
			'The <i>Judicial Review Act 1991</i> , parts 3 and 5, other than section 41(1), do not apply to a decision, action or conduct of the Coordinator-General under this part relating to the project.	11 12 13
			Editor's note—	14
			Judicial Review Act 1991, part 3 (Statutory orders of review) and part 5 (Prerogative orders and injunctions).	15 16
Clause	106	Re	placement of ss 35C and 35D	17
			Sections 35C and 35D—	18
			omit, insert—	19
	'35C		plication for evaluation of environmental effects proposed change	20 21
			'The proponent may apply to the Coordinator-General to evaluate, under this division, the environmental effects of the proposed change, its effects on the project and any other related matters.'.	22 23 24 25
Clause	107	Am	nendment of s 35E (Requirements for notice)	26
		(1)	Section 35E, heading, 'notice'—	27
			omit, insert—	28

[s	1	08]
----	---	-----

			'application'.	1
		(2)	Section 35E, 'notice must'—	2
			omit, insert—	3
			'application must be written and'.	4
Clause	108		nendment of s 35F (Coordinator-General may seek mments or information)	5 6
			Section 35F(1), 'notice'—	7
			omit, insert—	8
			'application'.	9
Clause	109	Am	nendment of s 35G (Public notice)	10
		(1)	Section 35G(1), 'may, by written notice,'	11
			omit, insert—	12
			'must decide whether or not to'.	13
		(2)	Section 35G(2)—	14
			renumber as section 35G(4).	15
		(3)	Section 35G—	16
			insert—	17
		'(2)	The Coordinator-General must give the proponent a written notice (the <i>decision notice</i>) stating the decision, and if the decision was to make a requirement under subsection (1), the decided way of public notification.	18 19 20 21
		'(3)	If the decision is to require public notification, the decision notice must be given before the evaluation is made.	22 23
		'(5)	Subsections (6) to (8) apply if the decision is not to require public notification.	24 25
		'(6)	If the Coordinator-General is of the opinion that the proposed change might be approved unconditionally, the Coordinator-General may defer giving the decision notice.	26 27 28

		'(7)	If the Coordinator-General's opinion under subsection (6) changes or if the Coordinator-General is not of that opinion, the Coordinator-General must immediately give the decision notice.	1 2 3 4
		'(8)	If the proposed change is approved unconditionally, the decision notice must accompany the Coordinator-General's change report when it is given to the proponent under section 35J.	5 6 7 8
		' (9)	In this section—	9
			approved unconditionally, for the proposed change, means that the evaluation allows the change without the Coordinator-General doing anything mentioned in section 35I(2).'.	10 11 12 13
Clause	110		nendment of s 35I (Coordinator-General's change port)	14 15
			Section 35I—	16
			insert—	17
		' (3)	The evaluation may refuse to allow the proposed change.	18
		'(4)	If the evaluation refuses to allow the proposed change, it must state reasons for the refusal.'.	19 20
Clause	111		nendment of s 111 (Delegation of authority of ordinator-General)	21 22
		(1)	Section 111(2)(b)—	23
			omit, insert—	24
			'(b) may be delegated only to a local body or any of the following under the <i>Public Service Act 2008</i> —	25 26
			(i) a chief executive;	27
			(ii) a senior executive;	28
			(iii) a term appointee whose remuneration is equivalent to, or more than, that of a senior executive.'.	29 30

		(2)	omit,		1 2 3
lausa	440	l		·	
lause	112	inse		•	4
			_		5
	. .		inser		6
	'Part	: 7A	ļ		7
				offences	8
	'Divis	sion	1	Enforcement notices	9
	'Subo	divis	sion	1 Giving enforcement notice	10
	'157A	Wha	at is	an <i>enforceable condition</i>	11
		' (1)	An e	enforceable condition is any of the following—	12
			(a)	a condition mentioned in section 35(4)(b) or (d), 35I(2), 62 or 71;	13 14
			(b)	a requirement recommended under section 35I(2)(b) or 43 that has been included in a designation as community infrastructure under the Integrated Planning Act, section 2.6.8;	15 16 17 18
			(c)	a stated condition recommended under section 35I(2)(b) or section 52 that has become part of an approval under another Act mentioned in part 4, division 7 (a <i>relevant approval</i>);	19 20 21 22
			(d)	a condition imposed under section 76O or 84.	23
		'(2)	requi	remove any doubt, it is declared that a condition or direment mentioned in subsection (1) continues to be an orceable condition even though—	24 25 26

	(a) it has become part of a relevant approval; or	1
	(b) it has been amended under this Act; or	2
	(c) the enforceable condition, as a part of a relevant approval, has been amended under another Act.	3 4
157B Pov	wer to give enforcement notice	5
'(1)	This section applies if the Coordinator-General reasonably believes a person has contravened, or is contravening, an enforceable condition.	6 7 8
'(2)	The Coordinator-General may give the person a written notice (an <i>enforcement notice</i>) requiring the person to—	9 10
	(a) comply with the condition; or	11
	(b) take stated steps the Coordinator-General considers are reasonably necessary to ensure compliance with the condition.	12 13 14
'(3)	Without limiting subsection (2)(b), an enforcement notice may—	15 16
	(a) require the recipient to not start, or stop, a stated activity indefinitely, for a stated period or until further notice from the Coordinator-General; or	17 18 19
	(b) require the recipient to carry out a stated activity only during stated times or subject to stated conditions; or	20 21
	(c) require the recipient to take stated action within a stated period.	22 23
'(4)	An enforcement notice may also require the recipient to notify the Coordinator-General when the recipient has complied with the notice.	24 25 26
'(5)	To remove any doubt, it is declared that this section does not—	27 28
	(a) affect a power under another Act to enforce a condition; or	29 30
	(b) prevent the bringing of a proceeding for an offence against another Act.	31 32

[s 112]

	Note:	_	1
		e, however, the <i>Acts Interpretation Act 1954</i> , section 45 (Offence nishable only once).	2 3
'157C Re	quire	ments for enforcement notice	4
'(1)	An o	enforcement notice must—	5
	(a)	identity the enforceable condition the subject of the notice; and	6 7
	(b)	state each of the following—	8
		(i) the recipient's name;	9
		(ii) the land or activity the subject of the notice;	10
		(iii) that the Coordinator-General believes the recipient has contravened, or is contravening, the condition;	11 12
		(iv) the reasons for the belief;	13
		(v) the requirements imposed under the notice; and	14
	(c)	include, or be accompanied by, an information notice about the decision to give the notice.	15 16
'(2)	In th	nis section—	17
	info	rmation notice means a written notice stating—	18
	(a)	the appeal right against the decision, under section 157D; and	19 20
	(b)	that an appeal must be started within 20 business days after the day the notice is given; and	21 22
	(c)	how to appeal; and	23
	(d)	that, under section 157E, the recipient may apply for a stay of the decision.	24 25

[s	1	1	2]

'Subdivi	sion 2 Appeals	1
'157D Rig	ht of appeal	2
'(1)	The recipient of an enforcement notice may appeal to the Planning and Environment Court against the decision to give the notice.	3 4 5
'(2)	The appeal must be started within 20 business days after the day the notice is given.	6 7
	Note—	8
	For how to start the appeal and procedures for the appeal, see the Integrated Planning Act, chapter 4, part 1, divisions 10 to 12.	9 10
'157E Sta	y only by application	11
'(1)	An appeal under section 157D affects the decision the subject of the appeal and the operation of the relevant enforcement notice only if the decision is stayed.	12 13 14
'(2)	The Planning and Environment Court may grant a stay of the decision to secure the effectiveness of the appeal.	15 16
'(3)	A stay—	17
	(a) may be given on the conditions the court considers appropriate; and	18 19
	(b) operates for the period fixed by the court; and	20
	(c) may be amended or cancelled by the court.	21
'(4)	The period of a stay under this section must not extend past the time when the court decides the appeal.	22 23

'Subdiv	ision 3 Effects of enforcement notice	1
157F O	ffence to contravene enforcement notice	2
	'The recipient of an enforcement notice must comply with the notice.	3 4
	Maximum penalty—1665 penalty units.	5
	otice of disposal by recipient of any current inforcement notice	6 7
'(1)	This section applies if the recipient of a current enforcement notice proposes to dispose of the land or business to which the notice relates to someone else (the <i>prospective buyer</i>).	8 9 10
'(2)	Before agreeing to dispose of the land or business, the recipient must give written notice to the prospective buyer of the existence of the enforcement notice.	11 12 13
	Maximum penalty—50 penalty units.	14
'(3)	Within 10 business days after agreeing to dispose of the land or business, the recipient must give written notice of the disposal to the Coordinator-General.	15 16 17
	Maximum penalty—50 penalty units.	18
' (4)	In this section—	19
	current enforcement notice means an enforcement notice that has not been complied with and has not been withdrawn.	20 21
	dditional consequence of not giving notice of sposal	22 23
'(1)	This section applies if section 157G applies and the recipient of the enforcement notice does not comply with section 157G(2).	24 25 26
'(2)	The prospective buyer may end the agreement to dispose of the land or business by written notice given to the recipient	27 28

		before the completion of the agreement or possession under the agreement, whichever is the earlier.	1 2
	'(3)	On the ending of the agreement under subsection (2)—	3
		(a) a person who was paid amounts by the prospective buyer under the agreement must refund the amounts to the prospective buyer; and	4 5 6
		(b) the prospective buyer must return to the recipient any documents about the disposal, other than the prospective buyer's copy of the agreement.	7 8 9
	'(4)	This section has effect despite any other Act or anything to the contrary in the agreement.	10 11
'Divi	sion	2 Enforcement orders	12
'157I	Sta	rting proceeding for enforcement order	13
	'(1)	The Coordinator-General may start a proceeding in the Planning and Environment Court—	14 15
		(a) for an enforcement order to remedy or restrain a contravention of an enforceable condition; or	16 17
		(b) if the Coordinator-General has started a proceeding under this section for an enforcement order and the court has not decided the proceeding—for an order under section 157J.	18 19 20 21
	'(2)	A proceeding for an enforcement order may be started whether or not anyone's right has been, or may be, infringed by, or because of, the contravention of the enforceable condition the subject of the proceeding.	22 23 24 25
'157J	Mak	king interim enforcement order	26
	'(1)	The Planning and Environment Court may make an order pending a decision of a proceeding for an enforcement order if the court is satisfied it would be appropriate to make the order.	27 28 29 30

[s	1	1	2]
----	---	---	----

'(2)	The court may make the order subject to conditions.	1
'(3)	However, a condition can not require the Coordinator-General to give an undertaking about damages.	2 3
157K Ma	king enforcement order	4
'(1)	The Planning and Environment Court may make an enforcement order if the court is satisfied the relevant contravention of an enforceable condition—	5 6 7
	(a) is happening, or has happened; or	8
	(b) will happen unless the enforcement order is made.	9
'(2)	The court may make the order whether or not an enforcement notice has been given for the contravention.	10 11
157L Eff	ect of enforcement order	12
'(1)	An enforcement order may direct a party to the proceeding for the order—	13 14
	(a) to stop an activity that constitutes, or will constitute, a contravention of an enforceable condition; or	15 16
	(b) not to start an activity that will constitute a contravention of an enforceable condition; or	17 18
	(c) to do anything required to stop a contravention of an enforceable condition; or	19 20
	(d) to return anything to a condition as close as practicable to the condition it was in immediately before a contravention of an enforceable condition; or	21 22 23
	(e) to do anything about the land or activity the subject of the order to comply with an enforceable condition.	24 25
'(2)	Without limiting the Planning and Environment Court's powers, it may make an enforcement order requiring the repair, demolition or removal of a building.	26 27 28
'(3)	An enforcement order must state the time by which it must be complied with.	29 30

'(4)	An enforcement order may be in terms the court considers appropriate to ensure compliance with an enforceable condition.	1 2 3
157M Pov	vers about enforcement orders	4
'(1)	The Planning and Environment Court's power to make an enforcement order to stop, or not to start, an activity may be exercised—	5 6 7
	(a) whether or not it appears to the court that the person against whom the order is made (the <i>relevant person</i>) intends to engage again, or to continue to engage again, in the activity; and	8 9 10 11
	(b) whether or not the relevant person has previously engaged in an activity of the same type; and	12 13
	(c) whether or not there is danger of substantial damage to property or the environment or injury to another person if the relevant person engages, or continues to engage, in the activity.	14 15 16 17
'(2)	The court's power to make an enforcement order to do anything may be exercised—	18 19
	(a) whether or not it appears to the court that the person against whom the order is made (also the <i>relevant person</i>) intends to fail, or to continue to fail, to do the thing; and	20 21 22 23
	(b) whether or not the relevant person has previously failed to do a thing of the same type; and	24 25
	(c) whether or not there is danger of substantial damage to property or the environment or injury to anyone else if the relevant person fails, or continues to fail, to do the thing.	26 27 28 29
'(3)	The court may cancel or change an enforcement order on the application of the Coordinator-General or the person against whom the order is made.	30 31 32

[s	1	1	2]
----	---	---	----

'(4)	The court's powers under this section are in addition to, and do not limit, its other powers.	1 2
	Note—	3
	For costs, see the Integrated Planning Act, section 4.1.23.	4
'157N O1	fence to contravene enforcement order	5
	'A person against whom an enforcement order has been made must comply with the order.	6 7
	Maximum penalty—3000 penalty units or 2 years imprisonment.	8 9
	Note—	10
	See also the Integrated Planning Act, section 4.1.5 (Contempt and contravention of orders).	11 12
'Divisio	n 3 General offences	13
	ving Coordinator-General a false or misleading ocument	14 15
	'A person must not, in relation to the performance of the Coordinator-General's functions, give the	16 17
	Coordinator-General a document containing information the person knows is false or misleading in a material particular.	18 19
	Maximum penalty—1665 penalty units.	20
	ecutive officer must ensure corporation does not ommit particular offences	21 22
	mmit particular offences	
CC	The executive officers of a corporation must ensure the	22 23
CC	The executive officers of a corporation must ensure the corporation complies with sections 84, 157F, 157N and 157O.	22 23 24

	offence, namely, the offence of failing to ensure the corporation complies with the section.	1 2
	Maximum penalty—the penalty for the contravention of the section by an individual.	3 4
'(3)	Evidence that the corporation has been convicted of an offence against section 84, 157F, 157N or 157O is evidence that each of its executive officers committed the offence of failing to ensure the corporation complies with the section.	5 6 7 8
'(4)	However, it is a defence for an executive officer to prove that—	9 10
	(a) if the officer was in a position to influence the conduct of the corporation in relation to the offence—the officer exercised reasonable diligence to ensure the corporation complied with the section; or	11 12 13 14
	(b) the officer was not in a position to influence the conduct of the corporation in relation to the offence.	15 16
'(5)	In this section—	17
	executive officer, of a corporation, means a person who is concerned with, or takes part in, its management, whether or not the person is a director or the person's position is given the name of executive officer.	18 19 20 21
'Division	4 Proceedings for offences	22
'157Q Typ	pes of offence under Act	23
'(1)	An offence against the following is a misdemeanour—	24
	(a) section 157N;	25
	(b) section 157P, to the extent the offence relates to an offence by a corporation against section 157N.	26 27
'(2)	Any other offence against this Act is a summary offence.	28

[s 1	13]
------	-----

	'157R	Who may bring summary proceeding	1
		'A proceeding for a summary offence against this Act may be brought only by the Coordinator-General or a person acting for the Coordinator-General.'.	2 3 4
Clause	113	Omission of s 170 (Mode of prosecution)	5
		Section 170—	6
		omit.	7
Clause	114	Insertion of new pt 9, div 3 and sch 1	8
		After section 178—	9
		insert—	10
	'Divi	sion 3 Transitional provisions for amendments under Revenue and	11 12
		Other Legislation Amendment Act (No. 2) 2008	13 14
	'179	Meaning of <i>commencement</i> for div 3	15
		'In this division—	16
		commencement means the date of assent of the Revenue and Other Legislation Amendment Act (No. 2) 2008.	17 18
	'180	Existing evaluation requests under pt 4, div 3A	19
		'(1) A notice under former section 35D given before the commencement is taken to be an application under section 35C as in force from the commencement.	20 21 22
		'(2) Subject to section 181(2), this Act as in force from the commencement applies to the application and the evaluation under part 4, division 3A for the application.	23 24 25

ſs	1	1	41

'181	Fee	es	1
	'(1)	The fees stated in schedule 1, part 2 under the heading 'Significant project declaration and EIS process' do not apply to a proponent of a significant project declared before the commencement.	2 3 4 5
	'(2)	The fees stated in schedule 1, part 2 do not apply to an evaluation under part 4, division 3A for a notice under former section 35D given before the commencement.	6 7 8
'182	Ent	forcement notices and orders	9
	'(1)	An enforcement notice or enforcement order may relate to an enforceable condition that existed before the commencement.	10 11
	'(2)	However, an enforcement notice or enforcement order can not relate to a contravention of an enforceable condition if the act or omission that constitutes the contravention happened before the commencement.	12 13 14 15
'Scl	hedi	ule 1 Fees for part 4	16
'Scl	hedı	ule 1 Fees for part 4 section 25A	16 17
		- -	
'Paı	rt 1	section 25A	17
'Scl 'Paı '1	rt 1 Op	section 25A General provisions	17 18
'Paı	rt 1 Op	section 25A General provisions eration of sch 1	17 18

[s 114]

		appl proj	ly as if each stage of the project were a whole significant ect.	1 2
'2	Wh	en th	ne fees are payable	3
		in p	e fee for each of the matters stated in column 1 of the table part 2 is payable on the happening of the event stated osite the matter in column 2 of the table.	4 5 6
'3	Am	ount	of the fees	7
	'(1)	The	amount of the fee for each of the matters is—	8
		(a)	if the fee becomes payable before 2010—the amount stated opposite the matter in column 3 of the table in part 2 (<i>column 3</i>); or	9 10 11
		(b)	if the fee becomes payable during 2010—the amount stated opposite the matter in column 3, CPI indexed for 2010; or	12 13 14
		(c)	if the fee becomes payable during any later year—the amount stated opposite the matter in column 3, CPI indexed for 2010 and all years since 2010.	15 16 17
	'(2)	an a	wever, if the amount provided for under subsection (1) is mount that is or includes a fraction of a dollar, the amount ken to be the amount that is the nearest dollar, rounded up.	18 19 20
	'(3)	In th	nis section—	21
		CPI	means—	22
		(a)	the all groups index for Brisbane published by the Australian Bureau of Statistics; or	23 24
		(b)	if the index ceases to be published, another similar index prescribed under a regulation.	25 26
		addi	indexed, for a year (the relevant year), means the ation of any amount that equates to any percentage ease in the CPI between the following quarters—	27 28 29
		(a)	the December quarter for the year before the previous year to the relevant year;	30 31

				[\$ 114]	
	(b)	the Decembe year.	r quarter for previous year to	the relevant	1 2
'4 Acc	ess t	o adjusted a	nmounts		3
'(1)	publi	sh on the depa	ng 2010, the Coordinator-Cartment's website the amount as worked out under section:	of the fee for	4 5 6
'(2)			oly with subsection (1) does be operation of section 3.	not limit or	7 8
'Part 2		Table	e of fees		9
column 1 matter for w	/hich f	ee is payable	column 2 event when payment is required	column 3 amount of fee (up to 2010)	
significant	projec	t declaration a	nd EIS process (part 4, divisio	ons 2 and 3)	
application significant [27AA]		eclaration of t (section	the making of the application	25 990.00	
and of draft (section 29)	terms) and f	ment for EIS s of reference inalising e (section 30)	public notification for the significant project (section 29(1)(b))	25 000.00	
the matters sections 31, relating to a	, 32 ar	nd 33(1)	the giving to the proponent of a copy of the finalised terms of reference (section 30(1))	50 000.00	

[s 114]

column 1 matter for which fee is payable	column 2 event when payment is required	column 3 amount of fee (up to 2010) \$	
Coordinator-General's evaluation of EIS, submissions, other material and preparation of report (section 35)	for the EIS ends (section material 33(1)(d))		
evaluation of changes to significant	cant project (part 4, division 3	A)	
application for evaluation of environmental effects of proposed change (section 35C)	when the application is made	990.00	
the matters mentioned in sections 35F to 35J if— (a) the Coordinator-General decides under section 35G not to require public notification; and (b) the decision notice under section 35G does not accompany the Coordinator-General's change report (section 35G(7))	ons 35F to 35J if— the Coordinator-General decides under section 35G not to require public notification; and the decision notice under section 35G does not accompany the Coordinator-General's change report (section		
the matters mentioned in sections 35F to 35J if the Coordinator-General decides under section 35G to require public notification	on the giving of the decision notice under section 35G	50000.00'.	

[s	1	1	5]
----	---	---	----

		_		
Clause	115	Am	nendment of schedule (Dictionary)	1
		(1)	Schedule—	2
			insert—	3
			'enforceable condition see section 157A.	4
			enforcement notice see section 157B(2).	5
			<i>enforcement order</i> means an order made under part 7A, division 2.	6 7
			Planning and Environment Court means the Planning and Environment Court under the Integrated Planning Act.	8 9
			<i>recipient</i> , for a provision about an enforcement notice given or proposed to be given, means the person to whom the notice has been, or is proposed to be, given.'.	10 11 12
		(2)	Schedule—	13
			renumber as schedule 2.	14
	Part	18	Amendment of Statutory	15
			Authorities (Superannuation	16
			Arrangements) Act 1994	17
Clause	116	Act	t amended in pt 18	18
			This part amends the Statutory Authorities (Superannuation Arrangements) Act 1994.	19 20
Clause	117	Am	nendment of s 4 (Superannuation arrangements)	21
			Section 4(2), 'Occupational Superannuation Standards Act 1987'—	22 23
			omit, insert—	24
			'Occupational Superannuation Standards Regulations Application Act 1992'.	25 26

[s 118]

	Par	19 Amendment of Superannuation (State Public Sector) Act 1990	1 2
Clause	118	Act amended in pt 19	3
		This part amends the Superannuation (State Public Sector) Act 1990.	4 5
Clause	119	Amendment of s 6A (Board may ask Minister to revoke trustee's appointment)	6 7
		Section 6A—	8
		insert—	9
		'(5) To remove any doubt, it is declared that this section does not apply to the office of a trustee that has become vacant under section 5(9).'.	10 11 12
Clause	120	Omission of s 27 (Exemption from taxation)	13
		Section 27—	14
		omit.	15
Clause	121	Amendment of s 28 (Contributions by units)	16
		Section 28(2), after 'member'—	17
		insert—	18
		'or, for a payment other than a periodic payment, by the time stated by the Treasurer'.	19 20
Clause	122	Amendment of s 29 (Appropriation of contribution)	21
		Section 29—	22
		insert—	23
		'(2) The contribution by the Crown under subsection (1) in a financial year must be at least the amount required to meet the	24 25

s	12	31

			defined benefits under the deed that fall due for payment in the financial year less—	1 2
			(a) any share of the defined benefits satisfied by contributions already paid by the Crown; and	3 4
			(b) any share of the defined benefits satisfied by contributions already paid by the defined benefit members to whom the benefits are payable and accumulated interest on the contributions.	5 6 7 8
		'(3)	In this section—	9
			accumulated interest, on contributions paid by a defined benefit member, means interest credited to the member's account under the deed that is attributable to the amount of the contributions.	10 11 12 13
			defined benefit members means members in a defined benefit category under the deed.	14 15
			defined benefits means benefits payable under the deed to defined benefit members.'.	16 17
Clause	123	On	nission of s 32J (Liability for tax)	18
			Section 32J—	19
			omit.	20
Clause	124		nendment of s 32K (Deed making power for nsferring members)	21 22
			Section 32K(6), after 'decided by'—	23
			insert—	24
			'the board after consulting with'.	25
Clause	125	Ins	ertion of new pt 5B	26
			After part 5A—	27
			insert—	28

'Par	't 5E	Closure of standard defined benefit category	1 2
'32M	De	finitions for pt 5B	3
		'In this part—	4
		commencement day means the day this part commences.	5
		standard defined benefit category means the membership category under the deed that was of that name immediately before the commencement day.	6 7 8
'32N	Clo	sure of standard defined benefit category	9
	'(1)	A person may not become a member in the standard defined benefit category.	10 11
	'(2)	A person who is not a member in the standard defined benefit category in relation to particular employment may not become a member in the standard defined benefit category in relation to that employment.	12 13 14 15
	'(3)	To remove any doubt, it is declared that—	16
		(a) subsections (1) and (2) apply despite anything in the deed or other instrument in force under this Act; and	17 18
		(b) subsection (1) prevents a person becoming a member in the standard defined benefit category even if the person was previously in that category (before or after the commencement day); and	19 20 21 22
		(c) subsection (2) prevents a person becoming a member in the standard defined benefit category in relation to particular employment even if the person was previously in that category in relation to that employment (before or after the commencement day).	23 24 25 26 27
	'(4)	This section does not apply to a person with approval given under section 320	28

320			1
	'(1)	give a written application to the government superannuation officer (the <i>officer</i>) for approval to become a member in the standard defined benefit category in relation to particular	3 4 5 6 7
	'(2)		8 9
	'(3)	• • • • • • • • • • • • • • • • • • • •	10 11
			12 13
		Example—	14
		the standard defined benefit category but, on the commencement	15 16 17
		become a member in the standard defined benefit	18 19 20
		Example—	21
		financial advice for the purpose of deciding whether to become a	22 23 24
	'(4)		25 26
	'(5)	decision and, if the decision is not to give the approval, the	27 28 29
	'(6)	within 28 days after receiving notice of the decision, give a written application to the chief executive for a review of the	30 31 32 33

[s 12	5]
-------	----

	'(7)	pract	chief executive must review the decision as soon as is cicable and either confirm the officer's decision or give pproval.	1 2 3
	'(8)	the decis	chief executive must give the applicant written notice of chief executive's decision on the review and, if the sion is to confirm the officer's decision, the reasons for hief executive's decision.	4 5 6 7
	'(9)		part 3A, the officer's functions include the functions or this section.	8 9
'32P			ship taken to continue in particular tances	10 11
	'(1)	This	section applies if—	12
		(a)	on or after the commencement day, a person who is a member of the standard defined benefit category in relation to employment with a particular unit of the State public sector stops being employed by that unit; and	13 14 15 16 17
		(b)	within 1 month after ceasing the employment mentioned in paragraph (a), the person starts employment with the same or another unit of the State public sector (the <i>new employment</i>); and	18 19 20 21
		(c)	the person is eligible for membership in the standard defined benefit category in relation to the new employment.	22 23 24
	'(2)		person's membership in the standard defined benefit gory continues until it ends under the deed.'.	25 26

[s 126]

	Part 20		Amendment of Taxation Administration Act 2001	1 2
Clause	126	Ac	t amended in pt 20	3
			This part amends the <i>Taxation Administration Act 2001</i> .	4
Clause	127		nendment of s 111 (Disclosure of confidential ormation)	5
		(1)	Section 111(3) to (5)—	7
			renumber as section 111(4) to (6).	8
		(2)	Section 111—	9
			insert—	10
		'(3)	Also, if the commissioner becomes aware, from information obtained or held by the commissioner in the course of administering this Act, of a particular offence or suspected offence (whether against this Act or another law), the commissioner may disclose confidential information about the offence or suspected offence to a member of the Queensland Police Service or the Australian Federal Police for an investigation or proceeding (including for starting an investigation or proceeding).'.	11 12 13 14 15 16 17 18
Clause	128	Am	nendment of sch 2 (Dictionary)	20
			Schedule 2, definition confidential information—	21
			omit, insert—	22
			'confidential information means information disclosed to, obtained by, or otherwise held by, an official under or in relation to a tax law.'.	23 24 25

Sch	edule	Minor amendments of the Duties Act 2001	1 2				
		section 3	3				
1	Section 9(4), 'subsection (1)(e)'—	4				
	omit, ir	nsert—	5				
	'subsec	etion (1)(d)'.	6				
2	Section 123(3)(b)(i), 'or'—						
	omit.		8				
3	Section 141(1)(a), 'Libraries and Archives Act 1988'—						
	omit, in	nsert—	10				
	'Librar	ries Act 1988'.	11				
ļ	Section 14	Section 141(1)(f)—					
	omit.		13				
5	Section 14	₽1(1)(g)—	14				
	renuml	ber as section 141(1)(f).	15				
3	Section 37 67'—	75, ' <i>National Health Act 1953</i> (Cwlth), section	16 17				
	omit, in	nsert—	18				
	'Privat	te Health Insurance Act 2007 (Cwlth), section 121—1'.	19				
•	Section 38	32(2), 'the following amount'—	20				
	omit.		21				

8	Section 393(a), 'Libraries and Archives Act 1988'—	1			
	omit, insert—	2			
	'Libraries Act 1988'.	3			
9	Section 428, heading, 'Gas Pipelines Access (Queensland) Act'—	4 5			
	omit, insert—	6			
	'National Gas (Queensland) Act'.	7			
10	Schedule 6—	8			
	insert—	9			
	'advance see section 249.'.	10			
11	Schedule 6, definition <i>government entity</i> , ' <i>Public Service Act 1996</i> , section 21'—	11 12			
	omit, insert—	13			
	'Public Service Act 2008, section 24'.	14			
12	Schedule 6, definition <i>insurance intermediary</i> —				
	omit, insert—	16			
	'insurance intermediary see the Insurance Contracts Act 1984 (Cwlth), section 11(1).'.	17 18			

© State of Queensland 2008