



Community Ambulance Cover Levy Repeal Act 2011

Reprinted as in force on 2 July 2011

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Reprint No. 0A

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This Act is reprinted as at 2 July 2011. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes. Also see list of legislation for any uncommenced amendments.

Minor editorial changes allowed under the provisions of the Reprints Act 1992 mentioned in the following list have also been made to—

- omit provisions that are no longer required (ss 37 and 40)
- omit the enacting words (s 42A)
- make all necessary consequential amendments (s 7(1)(k)).

This page is specific to this reprint. A table of reprints is included in the endnotes.

Also see endnotes for information about when provisions commenced.

Spelling

The spelling of certain words or phrases may be inconsistent in this reprint or with other reprints because of changes made in various editions of the Macquarie Dictionary (for example, in the dictionary, ‘lodgement’ has replaced ‘lodgment’). Variations of spelling will be updated in the next authorised reprint.

Dates shown on reprints

Reprints dated at last amendment All reprints produced on or after 1 July 2002, authorised (that is, hard copy) and unauthorised (that is, electronic), are dated as at the last date of amendment. Previously reprints were dated as at the date of publication. If an authorised reprint is dated earlier than an unauthorised version published before 1 July 2002, it means the legislation was not further amended and the reprint date is the commencement of the last amendment.

If the date of an authorised reprint is the same as the date shown for an unauthorised version previously published, it merely means that the unauthorised version was published before the authorised version. Also, any revised edition of the previously published unauthorised version will have the same date as that version.

Replacement reprint date If the date of an authorised reprint is the same as the date shown on another authorised reprint it means that one is the replacement of the other.



Queensland

Community Ambulance Cover Levy Repeal Act 2011

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Community Ambulance Cover Levy Repeal Act 2011

[as amended by all amendments that commenced on or before 2 July 2011]

An Act to amend and repeal the Community Ambulance Cover Act 2003

Part 1 Preliminary

1 Short title

This Act may be cited as the *Community Ambulance Cover Levy Repeal Act 2011*.

2 Commencement

- (1) Part 9 commences on 30 June 2011.
- (2) The following provisions commence on 1 July 2011—
 - (a) part 2, divisions 1 to 3;
 - (b) part 4;
 - (c) part 6, other than—
 - (i) part 6, division 1, subdivision 3; and
 - (ii) part 6, division 2, subdivision 3; and
 - (iii) part 6, division 3, subdivision 3.
 - (d) part 7, divisions 1 and 2;
 - (d) part 10, division 3;
 - (e) part 11;

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- (e) part 12, division 3.
- (3) The following provisions commence on 2 July 2011—
 - (a) part 5;
 - (b) part 6, division 1, subdivision 3;
 - (c) part 6, division 2, subdivision 3;
 - (d) part 6, division 3, subdivision 3.
- (4) Part 7, division 3 commences on 1 August 2011.
- (5) Part 2, division 4 commences on 1 January 2012.

Part 2 **Matters relating to repeal of Community Ambulance Cover Act 2003**

Division 1 **Preliminary**

3 **Definitions for pt 2**

In this part—

assessable period means a period ending before 1 July 2011.

pre-repeal matter means—

- (a) a levy liability or an exempt arrangement for an assessable period; or
- (b) the imposition or collection of the levy relating to a levy liability mentioned in paragraph (a); or
- (c) the use of the system of supply and sale of electricity as the basis for the imposition or collection of the levy mentioned in paragraph (b); or

- (d) anything done or not done under the repealed Act relating to a matter mentioned in paragraph (a), (b) or (c).

repealed Act means the repealed *Community Ambulance Cover Act 2003*.

4 Words have meanings given by repealed Act

Words defined under the repealed Act immediately before its repeal and used in this part have the same meanings as they had under the repealed Act.

Division 2 Savings and transitional provisions

Subdivision 1 General provisions

5 Acts Interpretation Act, s 20 not limited

This division does not limit the *Acts Interpretation Act 1954*, section 20.

6 Saving provision for pre-repeal matters

- (1) The repealed Act, as in force immediately before 1 July 2011, continues to apply for rights, privileges, liabilities and obligations that would have been acquired, accrued or incurred on or after 1 July 2011 relating to a pre-repeal matter as if the repealed Act had not been repealed.

Examples of how the repealed Act continues to apply under this section—

On or after 1 July 2011—

- an electricity retailer continues to be the agent of the commissioner for collection of the levy for an assessable period
- the commissioner may give a written direction to an electricity retailer or authorised subcontractor under the repealed Act for the administration or enforcement of that Act relating to a pre-repeal matter

[s 7]

- the commissioner may act in the place of an electricity retailer to enforce compliance with a direction or an obligation to perform a function relating to a pre-repeal matter
 - an electricity retailer may be required to pay the commissioner a levy amount collected for an assessable period
 - an electricity retailer may be required to refund an amount of the levy for an assessable period that has been overpaid
 - an electricity retailer may be required to recover an unpaid levy amount for an assessable period
 - a person who was required to keep records under the repealed Act about another person's levy liability or an on-supply arrangement or power card arrangement is required to continue to keep the records.
- (2) Subsection (1) is subject to subdivisions 2 and 4.
- (3) Without limiting subsection (1), a provision of the repealed Act providing for an offence continues to apply for anything done or not done on or after 1 July 2011 relating to a pre-repeal matter.
- (4) To remove any doubt, it is declared that the reference in subsection (1) to the repealed Act as in force immediately before 1 July 2011 includes the statutory instruments in force under the repealed Act immediately before 1 July 2011.

Subdivision 2 Levy liability and amount

7 No levy liability for purported levy amount for a non-assessable period

To remove any doubt, it is declared that—

- (a) there is no levy liability for an amount purporting to be a levy amount for a period other than an assessable period; and
- (b) a statement of levy liability can not issue for an amount to the extent the amount purports to be a levy amount for a period other than an assessable period.

8 Statement of levy liability

- (1) Section 87(2) and (3) of the repealed Act applies to a statement of levy liability only to the extent the statement shows a levy amount for an assessable period.
- (2) For section 87(5) of the repealed Act, the reference to the period to the end of the electricity sale arrangement is taken to be a reference to the assessable period before the end of the electricity sale arrangement.
- (3) An electricity retailer is required to give an electricity customer a statement of levy liability to replace a statement of levy liability previously given to the customer if the previous statement purports to relate to a period other than an assessable period.

Note—

Section 108 of the repealed Act, as applied subject to section 9, applies to a statement of levy liability issued under subsection (3).

- (4) Subsection (3) does not limit the continued operation of section 89 of the repealed Act under section 6.
- (5) For section 101(5) of the repealed Act, as continued under section 6, the electricity customer is required to pay only that part of the total levy amount shown in the statement of levy liability relating to an assessable period.

9 Refund of purported levy amount for non-assessable period

For section 108 of the repealed Act, the reference to a replacement statement of levy liability includes a reference to a statement of levy liability issued under section 8(3).

10 Restriction on issue of replacement statement of levy liability

- (1) This section applies to an electricity retailer on or after 1 July 2012.
- (2) Despite section 89 of the repealed Act, the electricity retailer can not give an electricity customer of the retailer a

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replacement statement of levy liability relating to a circumstance mentioned in section 89(b) of the repealed Act unless the customer has, before 1 July 2012, asked the retailer for a replacement statement of levy liability relating to the circumstance.

- (3) To remove any doubt, it is declared that this section does not apply to a statement of levy liability issued under section 8(3).

11 End of entitlement to refund of levy

- (1) The entitlement to a refund of a levy amount under part 7, division 8 of the repealed Act ends—
- (a) for an entitlement relating to a claim that a customer sale arrangement is, or has been for a particular period, an exempt customer sale arrangement—if, before 1 July 2012, the relevant customer—
 - (i) has not given the relevant electricity retailer for the arrangement a notice under section 90(2) or 90A(2) of the repealed Act; or
 - (ii) has not been taken, under section 99 of the repealed Act, to have given the electricity retailer a notice under section 90(2) of that Act; or
 - (b) for an entitlement relating to a power card arrangement to which section 92 of the repealed Act applies—if the responsible person has not given the relevant electricity retailer, or owner, for the arrangement a notice under section 92(2) or (3) of the repealed Act before 1 July 2012; or
 - (c) for an entitlement relating to a power card arrangement to which section 92B of the repealed Act applies—if the responsible person has not given the owner for the arrangement a notice under section 92B(1)(d) of the repealed Act before 1 July 2012; or
 - (d) for an entitlement relating to an on-supply arrangement to which section 94 of the repealed Act applies—if the responsible person has not given the on-supplier for the

arrangement a notice under section 94(2) of the repealed Act before 1 July 2012.

- (2) To remove any doubt, it is declared, for a person claiming a refund under section 107 or 107A of the repealed Act, that—
 - (a) if the 1 year mentioned in section 107(5)(a) or 107A(5)(a) of the repealed Act (the *1-year limit*) has elapsed and the person has not claimed the refund under the section, subsection (1) does not operate to extend the person's entitlement to a refund under the section; and
 - (b) if the 1-year limit has not elapsed and the person has not claimed the refund under the section before 1 July 2012, the entitlement to the refund ends under subsection (1) despite the section.
- (3) Also, to remove any doubt, it is declared that sections 117(3), 122(3) and 124A(2) of the repealed Act apply subject to this section.
- (4) In this section—

responsible person means—

 - (a) for a power card arrangement—the person who has direct knowledge of the circumstances causing the power card arrangement to be, or to have been, an exempt power card arrangement; or
 - (b) for an on-supply arrangement—the person who has direct knowledge of the circumstances causing the on-supply arrangement to be, or to have been, an exempt power on-supply arrangement.

12 Restriction on recovery of unauthorised amount by owner of power card premises

- (1) Subsection (2) applies if the owner of power card premises has paid an amount purporting to be a levy amount for a period other than an assessable period (an *unauthorised amount*) for a power card arrangement.

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- (2) To remove any doubt, it is declared that the owner can not recover the unauthorised amount under section 115(2) of the repealed Act.
- (3) Subsection (2) does not stop the owner from seeking a refund of the unauthorised amount from the electricity retailer.

Note—

See, in particular, section 8(3) and section 108 of the repealed Act, as applied subject to section 9.

13 Restriction on recovery of unauthorised amount by on-supplier

- (1) Subsection (2) applies if the on-supplier for an on-supply arrangement has paid an amount purporting to be a levy amount for a period other than an assessable period (an *unauthorised amount*) for the arrangement.
- (2) To remove any doubt, it is declared that the owner can not recover the unauthorised amount under section 120 of the repealed Act.
- (3) Subsection (2) does not stop the on-supplier from seeking a refund of the unauthorised amount from the electricity retailer.

Note—

See, in particular, section 8(3) and section 108 of the repealed Act, as applied subject to section 9.

14 Limit of liability of Commissioner and State

- (1) On and from 1 July 2012, neither the commissioner nor the State is liable to pay an electricity retailer an amount claimed to be overpaid under the repealed Act if the retailer has not given the commissioner a notice in the approved form about the amount before 1 July 2012.
- (2) Subsection (1) does not apply to an amount relating to an appropriate refund paid or payable by an electricity retailer to the extent the electricity retailer is not able to pay the amount out of levy amounts it has collected.

Note—

See section 103(3) of the repealed Act regarding an electricity retailer's authorisation to pay a refund out of levy amounts collected.

- (3) To remove any doubt, it is declared that neither subsection (1) nor subsection (2) confers a right, or imposes an obligation, for the payment of an amount.
- (4) Subsection (1) applies despite anything to the contrary in the repealed Act or another Act.
- (5) In this section—

appropriate refund means a refund to which the electricity customer is, or was, entitled, under part 7, division 8 of the repealed Act as changed under this subdivision.

Note—

See, in particular, section 8(3) and section 108 of the repealed Act, as applied subject to section 9.

Subdivision 3 Administration agreements generally

15 Administration agreement continues

Subject to subdivision 4, an administration agreement in force immediately before 1 July 2011 continues in force until it is ended in accordance with its terms.

Subdivision 4 Administration fees

16 Application of sdiv 4

This subdivision applies—

- (a) to an administration agreement continued in force under section 15; and
- (b) despite—

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- (i) section 83 of the repealed Act; and
- (ii) the terms of the administration agreement.

17 Definition for sdiv 4

In this subdivision—

assessable electricity sale arrangement means an electricity sale arrangement for which a statement of levy liability was issued for an assessable period.

18 Base annual fee from July 2011

On and from 1 July 2011, the base annual fee for calculating the administration fee under the administration agreement is the base annual fee under the agreement for the financial year that ended on 30 June 2011.

19 Levy statistics statement from October 2011

- (1) This section and section 20 apply to the administration agreement, if it is still in force, on or after 1 October 2011.
- (2) The electricity retailer under the administration agreement must give the commissioner a levy statistics statement, within 14 days after the end of the month, for each month the administration agreement continues in force.
- (3) The levy statistics statement is required to state only the following—
 - (a) the number of assessable electricity sale arrangements for which the electricity retailer was the relevant electricity retailer in the month;
 - (b) the number of the assessable electricity sale arrangements—
 - (i) to which an exemption under the Act applied; and
 - (ii) to which each type of exemption under the Act applied;

-
- (c) the number and value of adjustments made during the month;
 - (d) other relevant information, if any, required by the commissioner.
- (4) In this section—

levy statistics statement means the levy statistics statement under the administration agreement as subject to this section.

20 Administration fee from October 2011

- (1) For October 2011 and each later month the administration agreement continues in force, the administration fee payable under the agreement must be calculated using the formula—

$$\frac{BAF \times AESA}{12}$$

where—

BAF is the base annual fee under the agreement for the financial year that ended on 30 June 2011.

AESA is the number of assessable electricity sale arrangements for which the electricity retailer was the relevant electricity retailer in the month for which the administration fee is being calculated.

- (2) If the administration agreement is not in force for an entire month for which the administration fee is being calculated, the administration fee payable under the agreement for the month must be calculated using the formula—

$$AFP \times \frac{NDM}{TDM}$$

where—

AFP is the administration fee payable for the month under subsection (1).

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NDM is the number of days in the month during which the agreement was in force.

TDM is the total number of days in the month.

21 Electricity retailer may elect not to claim administration fee

- (1) This section applies if, on or after 1 October 2011, the electricity retailer under the administration agreement gives the commissioner a written notice electing not to claim the administration fee.
- (2) The commissioner is no longer liable to pay the administration fee that would, other than for this section, have been payable.
- (3) Sections 19(2) and 20 no longer apply to the electricity retailer for the administration agreement.

Subdivision 5 Other transitional provisions

22 Proceedings for a review by QCAT

- (1) This section applies to a proceeding for a review by QCAT of a decision of the commissioner relating to an objection, whether the decision was made before 1 July 2011 or is made on or after that day.
- (2) Part 9, division 2 of the repealed Act, as in force immediately before 1 July 2011, continues to apply to the proceeding as if the repealed Act had not been repealed.

23 Confidentiality

The following provisions of the repealed Act continue to apply as if the repealed Act had not been repealed—

- (a) section 142;

- (b) section 143, for using information for the administration or enforcement of the repealed Act in relation to a pre-repeal matter.

Editor's note—

sections 142 (Application of Administration Act, s 111) and 143 (Use of information obtained under taxation law) of the repealed Act

Division 3 Other provisions—general

24 This Act as a revenue law for Administration Act

Only the following provisions of the Administration Act apply to this Act as a revenue law under the Administration Act—

- (a) parts 7 and 8;
- (b) section 117;
- (c) part 10;
- (d) section 150.

Note—

The Administration Act, section 172 declares that this Act is taken to be a revenue law under section 6 of that Act.

Division 4 Other provisions—offences

Editor's note—

This division had not commenced on or before the reprint date.

25 *Statement of levy liability must not be issued for non-assessable period*

An electricity retailer must not give an electricity customer of the retailer a statement of levy liability showing an amount

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that purports to be a levy amount for a period other than an assessable period.

Maximum penalty—100 penalty units.

26 Owner not to recover purported levy amount for non-assessable period

An owner for a power card arrangement must not recover, or try to recover, from a person, an amount for the arrangement that purports to be a levy amount for a period other than an assessable period.

Maximum penalty—100 penalty units.

27 On-supplier not to recover purported levy amount for non-assessable period

An on-supplier must not recover, or try to recover, from a person, an amount for an on-supply arrangement that purports to be a levy amount for a period other than an assessable period.

Maximum penalty—100 penalty units.

Part 4 Repeal of Community Ambulance Cover Act 2003

33 Repeal

The Community Ambulance Cover Act 2003, No. 34 is repealed.

Part 7 **Amendment of Duties Act 2001**

Division 3 **Amendments commencing 1 August 2011**

Editor's note—

This division had not commenced on or before the reprint date.

129 **Amendment of ch 2, pt 9 hdg and pt 9, div 2 hdg**

*Chapter 2, part 9 heading and part 9, division 2 heading,
'homes'—*

omit, insert—

'first homes'.

130 **Amendment of s 85 (Purpose of pt 9)**

Section 85, 'a home or first'—

omit, insert—

'a first'.

131 **Replacement of s 86 (What is a home and a first home)**

Section 86—

omit, insert—

'86 **What is a first home generally**

(1) A residence is a person's first home if—

- (a) the person's occupation date for the residence is within
1 year after the person's transfer date for the residential
land on which the residence is constructed; and*

Note—

*For transfer duty to be imposed for residential land, it must be in
Queensland, see section 10(1)(a).*

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(b) *before acquiring the residence—*

(i) *the person did not hold, and never before held, an interest in other residential land in Queensland or elsewhere other than—*

(A) *as trustee for another person; or*

(B) *as lessee; or*

(C) *as the holder of a security interest; and*

(ii) *the person was not, and had never been, a vacant land concession beneficiary in relation to land other than the residential land on which the residence is constructed.*

(2) *Subsection (1)(b)(i)(B) does not apply to the interest in land of a lessee of a lease of residential land for which a premium, fine or other consideration is payable.’.*

132 Amendment of s 86B (What is a first home for a residence to be constructed on vacant land)

Section 86B(2), from ‘lease’ to ‘payable’—

omit, insert—

‘lease of residential land for which a premium, fine or other consideration is payable’.

133 Amendment of ch 2, pt 9, div 3 hdg

Chapter 2, part 9, division 3 heading, ‘homes and’—

omit.

134 Omission of s 91 (Concession—home)

Section 91—

omit.

135 Amendment of s 92 (Concession—first home)

(1) Section 92(2)—

omit, insert—

‘(2) *The transfer duty imposed on the dutiable transaction is as follows—*

(a) *for a dutiable transaction mentioned in subsection (1)(a) in relation to residential land—the transfer duty imposed on the dutiable value of the transaction less the concession amount stated in schedule 4A opposite the dutiable value of the residential land;*

(b) *for a dutiable transaction mentioned in subsection (1)(a) in relation to vacant land—the transfer duty imposed on the dutiable value of the transaction less the concession amount stated in schedule 4B opposite the dutiable value of the vacant land.’.*

(2) Section 92(4)—

omit.

136 Amendment of s 93 (Concession—mixed and multiple claims for individuals—residential land)

(1) Section 93(1)(c)—

omit, insert—

‘(c) *the residence is the first home of 1 or more of the transferees, 1 or more of the lessees or 1 or more of the vested persons (each **relevant persons**) but not all the transferees, all the lessees or all the vested persons; and’.*

(2) Section 93(2)(b), ‘home or’—

omit.

(3) Section 93(4) and (5)—

omit.

(4) Section 93(3A) and (3B)—

[s 136]

- renumber as section 93(4) and (5).*
- (5) *Section 93(6), from ‘For subsections’ to end of paragraph (a)—*
omit, insert—
‘For subsection (6)—’.
- (6) *Section 93(6)(b) and (c)—*
renumber as section 93(6)(a) and (b).
- (7) *Section 93(6)(d)—*
omit.
- (8) *Section 93(7), from ‘subsection (6)(c)’ to ‘first home’—*
omit, insert—
‘subsection (7)(b) is the part of the residential land relating to the person’s first home’.
- (9) *Section 93(6) and (7)—*
renumber as section 93(7) and (9).
- (10) *Section 93—*
insert—
‘(6) The transfer duty imposed on a dutiable transaction to which this section applies is the amount worked out by deducting, from transfer duty on the dutiable value of the transaction, the lesser of the following amounts—
(a) the total amount worked out, for each relevant person, by applying the relevant person’s interest to the concession amount stated in schedule 4A opposite the dutiable value of the residential land;
(b) the total amount worked out, for each relevant person, by applying the relevant person’s interest to transfer duty on the dutiable value of the residential land.’.
- (11) *Section 93(6A)—*
omit, insert—

(8) *For working out the transfer duty under subsection (6) for a relevant person under subsection (2), the residential land mentioned in subsection (6) and schedule 4A is the part of the residential land relating to the person's first home.*

137 Amendment of s 94 (Concession—mixed and multiple claims for trustees—residential land)

Section 94(3), 'section 93(3A) and (3B)'—

omit, insert—

'section 93(4) and (5).'

138 Amendment of ch 2, pt 14, div 1 hdg

Chapter 2, part 14, division 1 heading, 'homes'—

omit, insert—

'first homes'.

139 Amendment of s 153 (Reassessment—disposal after occupation date for residence)

(1) Section 153(1)(a), '91,'—

omit.

(2) Section 153(1)(b)(iii), 'home or'—

omit.

140 Amendment of s 154 (Reassessment—noncompliance with occupancy requirements)

(1) Section 154(1)(a), '91,'—

omit.

(2) Section 154(2), 'home'—

omit, insert—

'first home'.

[s 141]

(3) *Section 154(5), definition home or vacant land lease—
omit, insert—*

‘first home or vacant land lease means a lease—

- (a) *of residential land on which a first home is constructed
or of vacant land on which a first home is to be
constructed; and*
- (b) *for which a premium, fine or other consideration is
payable.’.*

**141 Amendment of s 155 (When transferees, lessees and
vested persons for land must give notice for
reassessment)**

*Section 155(1), ‘91,—
omit.*

**142 Replacement of s 272 (What is a home and first home for
div 2)**

*Section 272—
omit, insert—*

‘272 What is a home for div 2

‘For this division—

- (a) *a residence that is constructed is a person’s **home** if the
person’s occupation date for the residence is within 1
year after the person’s transfer date for the residential
land on which the residence is constructed; and*
- (b) *a residence that is to be constructed is a person’s **home**
if the person’s occupation date for the residence is
within 2 years after the date the home mortgage for the
residence was first signed.*

‘272A What is a first home for div 2

‘(1) For this division—

-
- (a) *a residence that is constructed is a person's **first home** if it is the person's first home under section 86; and*
- (b) *a residence that is to be constructed is a person's **first home** if, when constructed, it will be the person's first home under section 86.*
- '(2) *For subsection (1), section 86(1)(b)(ii) does not apply.*
- '(3) *For subsection (1)(b), section 86 applies as if the reference in section 86(1)(a) to a period of 1 year after the person's transfer date for the residential land were a reference to a period of 2 years after the date the home mortgage for the residence was first signed.'*

143 Insertion of new ch 17, pt 15, div 1 hdg

*Chapter 17, part 15, after part 15 heading—
insert—*

**'Division 1 Transitional provisions for
Community Ambulance Cover Levy
Repeal and Revenue and Other
Legislation Amendment Act 2011'.**

144 Insertion of new ch 17, pt 15, div 2

*After section 627—
insert—*

'Division 2 Savings provision for repeal

**'628 Pre-amended home concession provisions continue
to apply for particular transactions**

- '(1) *This section applies to each of the following dutiable transactions for which liability for transfer duty arose before the commencement—*
- (a) *the transfer, or agreement for the transfer, of a home;*

[s 145]

- (b) *the acquisition, on its creation, grant or issue, of a new right that is a lease—*
 - (i) *of residential land on which a home is constructed; and*
 - (ii) *for which a premium, fine or other consideration is payable;*
 - (c) *the vesting, as mentioned in section 9(1)(d), of a home.*
- ‘(2) *The following pre-amended provisions continue to apply to the assessment of transfer duty in relation to the transaction—*
- (a) *sections 86, 91 and 93;*
 - (b) *sections 153, 154 and 155;*
 - (c) *schedules 3, 4A and 4B;*
 - (d) *schedule 6, definitions home and occupancy requirement.*
- ‘(3) *This section does not limit the Acts Interpretation Act 1954, section 20.*
- ‘(4) *In this section—*
- commencement* means the commencement of this section.
- home* means a home under pre-amended section 86(1).
- pre-amended*, in relation to a provision, means the provision as it was in force immediately before the commencement.’.

145 Replacement of sch 3 (Rates of duty on dutiable transactions and relevant acquisitions for land rich and corporate trustee duty)

Schedule 3—

omit, insert—

‘Schedule 3 Rates of duty on dutiable transactions and relevant acquisitions for landholder and corporate trustee duty

sections 24(2), 92, 93, 178A and 216

Column 1	Column 2
<i>Dutiable value of dutiable transaction or relevant acquisition</i>	<i>Rate of duty</i>
<i>Not more than \$5000</i>	<i>Nil</i>
<i>More than \$5000 but not more than \$105000</i>	<i>\$1.50 for each \$100, or part of \$100, by which the dutiable value is more than \$5000</i>
<i>More than \$105000 but not more than \$480000</i>	<i>\$1500 plus \$3.50 for each \$100, or part of \$100, by which the dutiable value is more than \$105000</i>
<i>More than \$480000 but not more than \$980000</i>	<i>\$14625 plus \$4.50 for each \$100, or part of \$100, by which the dutiable value is more than \$480000</i>
<i>More than \$980000</i>	<i>\$37125 plus \$5.25 for each \$100, or part of \$100, by which the dutiable value is more than \$980000’.</i>

146 Replacement of schs 4A and 4B

Schedules 4A and 4B—

[s 146]

omit, insert—

**‘Schedule 4A Amount of concession for
transfer duty—first
home—residential land**

sections 92(2)(a) and 93(6) and (8)

<i>Dutiable value of the residential land</i>	<i>Concession amount</i>
<i>Not more than \$509 999.99</i>	<i>the lesser of the following— (a) \$15 525; (b) the transfer duty that would be imposed on the dutiable transaction as if the dutiable value of the transaction were equivalent to the dutiable value of the residential land</i>
<i>\$510 000—\$519 999.99</i>	<i>\$13 925</i>
<i>\$520 000—\$529 999.99</i>	<i>\$12 325</i>
<i>\$530 000—\$539 999.99</i>	<i>\$10 725</i>
<i>\$540 000—\$549 999.99</i>	<i>\$9 125</i>
<i>\$550 000—\$559 999.99</i>	<i>\$7 550</i>
<i>\$560 000—\$569 999.99</i>	<i>\$6 000</i>
<i>\$570 000—\$579 999.99</i>	<i>\$4 500</i>
<i>\$580 000—\$589 999.99</i>	<i>\$3 000</i>

<i>Dutiable value of the residential land</i>	<i>Concession amount</i>
<i>\$590 000—\$599 999.99</i>	<i>\$1 500</i>
<i>\$600 000 or more</i>	<i>nil</i>

‘Schedule 4B Amount of concession for transfer duty—first home—vacant land

section 92(2)(b) and 93A(5)(a)

<i>Dutiable value of the vacant land</i>	<i>Concession amount</i>
<i>Not more than \$259 999.99</i>	<i>the lesser of the following— (a) \$6 575; (b) the transfer duty that would be imposed on the dutiable transaction as if the dutiable value of the transaction were equivalent to the dutiable value of the vacant land</i>
<i>\$260 000—\$269 999.99</i>	<i>\$6 125</i>
<i>\$270 000—\$279 999.99</i>	<i>\$5 675</i>
<i>\$280 000—\$289 999.99</i>	<i>\$5 225</i>
<i>\$290 000—\$299 999.99</i>	<i>\$4 775</i>
<i>\$300 000—\$309 999.99</i>	<i>\$4 325</i>

[s 147]

<i>Dutiable value of the vacant land</i>	<i>Concession amount</i>
<i>\$310 000—\$319 999.99</i>	<i>\$3 875</i>
<i>\$320 000—\$329 999.99</i>	<i>\$3 425</i>
<i>\$330 000—\$339 999.99</i>	<i>\$2 975</i>
<i>\$340 000—\$349 999.99</i>	<i>\$2 550</i>
<i>\$350 000—\$359 999.99</i>	<i>\$2 125</i>
<i>\$360 000—\$369 999.99</i>	<i>\$1 700</i>
<i>\$370 000—\$379 999.99</i>	<i>\$1 275</i>
<i>\$380 000—\$389 999.99</i>	<i>\$850</i>
<i>\$390 000—\$399 999.99</i>	<i>\$425</i>
<i>\$400 000 or more</i>	<i>nil</i> '.

147 Amendment of sch 6 (Dictionary)

(1) *Schedule 6, definitions first home and occupancy requirement—*

omit, insert—

'first home—

(a) *for a residence to be constructed on vacant land—see section 86B; or*

(b) *for chapter 5, part 6, division 2—see section 272A; or*

(c) *otherwise—see section 86.*

occupancy requirement, for a person's residence, means—

(a) *if the residence is constructed—the person's occupation date for the residence is within 1 year after the transfer date for the residential land on which the residence is constructed; or*

- (b) *if the residence is to be constructed on vacant land—the person’s occupation date for the residence is within 2 years after the transfer date for the vacant land.’*
- (2) *Schedule 6, definition home, paragraph (c)—omit.*

Endnotes

1 Index to endnotes

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2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 2 July 2011. Future amendments of the Community Ambulance Cover Levy Repeal Act 2011 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	(prev)	= previously
amd	= amended	proc	= proclamation
amdt	= amendment	prov	= provision
ch	= chapter	pt	= part
def	= definition	pubd	= published
div	= division	R[X]	= Reprint No. [X]
exp	= expires/expired	RA	= Reprints Act 1992
gaz	= gazette	reloc	= relocated
hdg	= heading	renum	= renumbered
ins	= inserted	rep	= repealed
lap	= lapsed	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
num	= numbered	s	= section
o in c	= order in council	sch	= schedule
om	= omitted	sdiv	= subdivision
orig	= original	SIA	= Statutory Instruments Act 1992
p	= page	SIR	= Statutory Instruments Regulation 2002
para	= paragraph	SL	= subordinate legislation
prec	= preceding	sub	= substituted
pres	= present	unnum	= unnumbered
prev	= previous		

4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

Reprint No.	Amendments included	Effective	Notes
0A	2011 Act No. 20	2 July 2011	

5 List of legislation

Community Ambulance Cover Levy Repeal Act 2011 No. 20 (prev Community Ambulance Cover Levy Repeal and Revenue and Other Legislation Amendment Act 2011)

date of assent 27 June 2011

ss 1–2, pts 3, 8, pt 10 divs 1–2, pt 12 divs 1–2 commenced on date of assent

pt 2 div 4 commences 1 January 2012 (see s 2(5))

pt 5 commenced 2 July 2011 (see s 2(3)(a))

pt 6 div 1 sdiv 3, div 2 sdiv 3, div 3 sdiv 3 commenced 2 July 2011 (see s 2(3)(b)–(d))

pt 7 div 3 commences 1 August 2011 (see s 2(4))

pt 9 commenced 30 June 2011 (see s 2(1))

remaining provisions commenced 1 July 2011 (see s 2(2)(a)–(e))

amending legislation—

Community Ambulance Cover Levy Repeal and Revenue and Other Legislation Amendment Act 2011 No. 20 ss 1, 2(3)(a), pt 5

date of assent 27 June 2011

ss 1–2 commenced on date of assent

remaining provisions commenced 2 July 2011 (see s 2(3)(a))

6 List of annotations

Long title amd 2011 No. 20 s 35

Short title

s 1 amd 2011 No. 20 s 36

PART 3—AMENDMENT OF COMMUNITY AMBULANCE COVER ACT 2003

pt 3 (ss 28–32) om R0A (see RA ss 7(1)(k) and 40)

PART 5—AMENDMENT OF THIS ACT

pt 5 (ss 34–36) om R0A (see RA ss 7(1)(k) and 37)

**PART 6—CONSEQUENTIAL AMENDMENTS FOR REPEAL OF COMMUNITY
AMBULANCE COVER ACT 2003**

pt hdg om R0A (see RA s 7(1)(k))

Division 1—Amendment of Electricity Act 1994

div hdg om R0A (see RA s 7(1)(k))

Subdivision 1—Preliminary

sdiv 1 (s 37) om R0A (see RA ss 7(1)(k) and 40)

Subdivision 2—Amendments commencing 1 July 2011

sdiv 2 (ss 38–41) om R0A (see RA ss 7(1)(k) and 40)

Subdivision 3—Amendments commencing 2 July 2011

sdiv 3 (s 42) om R0A (see RA ss 7(1)(k) and 40)

Division 2—Amendment of Energy and Water Ombudsman Act 2006

div hdg om R0A (see RA s 7(1)(k))

Subdivision 1—Preliminary

sdiv 1 (s 43) om R0A (see RA ss 7(1)(k) and 40)

Subdivision 2—Amendments commencing 1 July 2011

sdiv 2 (ss 44–49) om R0A (see RA ss 7(1)(k) and 40)

Subdivision 3—Amendments commencing 2 July 2011

sdiv 3 (s 50) om R0A (see RA ss 7(1)(k) and 40)

Division 3—Amendment of Taxation Administration Act 2001

div hdg om R0A (see RA s 7(1)(k))

Subdivision 1—Preliminary

sdiv 1 (s 51) om R0A (see RA ss 7(1)(k) and 40)

Subdivision 2—Amendments commencing 1 July 2011

sdiv 2 (ss 52–53) om R0A (see RA ss 7(1)(k) and 40)

Subdivision 3—Amendments commencing 2 July 2011

sdiv 3 (ss 54–56) om R0A (see RA ss 7(1)(k) and 40)

PART 7—AMENDMENT OF DUTIES ACT 2001

Division 1—Preliminary

div 1 (s 57) om R0A (see RA ss 7(1)(k) and 40)

Division 2—Amendments commencing 1 July 2011

div 2 (ss 58–128) om R0A (see RA ss 7(1)(k) and 40)

PART 8—AMENDMENT OF GEOTHERMAL ENERGY ACT 2010

pt 8 (ss 148–149) om R0A (see RA ss 7(1)(k) and 40)

PART 9—AMENDMENT OF LAND TAX ACT 2010

pt 9 (ss 150–153) om R0A (see RA ss 7(1)(k) and 40)

PART 10—AMENDMENT OF MINERAL RESOURCES ACT 1989

pt hdg om R0A (see RA s 7(1)(k))

Division 1—Preliminary

div 1 (s 154) om R0A (see RA ss 7(1)(k) and 40)

Division 2—Amendments commencing on assent

div 2 (ss 155–167) om R0A (see RA ss 7(1)(k) and 40)

Division 3—Amendments commencing 1 July 2011

div 3 (ss 168–179) om R0A (see RA ss 7(1)(k) and 40)

PART 11—AMENDMENT OF PAYROLL TAX ACT 1971

pt 11 (ss 180–184) om R0A (see RA ss 7(1)(k) and 40)

PART 12—AMENDMENT OF PETROLEUM AND GAS (PRODUCTION AND SAFETY) ACT 2004

pt hdg om R0A (see RA s 7(1)(k))

Division 1—Preliminary

div 1 (s 185) om R0A (see RA ss 7(1)(k) and 40)

Division 2—Amendments commencing on assent

div 2 (ss 186–194) om R0A (see RA ss 7(1)(k) and 40)

Division 3—Amendments commencing 1 July 2011

div 3 (ss 195–196) om R0A (see RA ss 7(1)(k) and 40)