



Queensland

Revenue and Other Legislation Amendment Act 2009

Act No. 19 of 2009



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Revenue and Other Legislation Amendment Act 2009

Act No. 19 of 2009

An Act to amend the Consumer Credit Code, the Duties Act 2001, the First Home Owner Grant Act 2000, the Housing (Freeholding of Land) Act 1957, the Land Tax Act 1915, the Pay-roll Tax Act 1971 and the Taxation Administration Act 2001 for particular purposes, and to make consequential and minor amendments of legislation as stated in schedules 1 and 2 for purposes related to those particular purposes

[Assented to 22 June 2009]

The Parliament of Queensland enacts—

Part 1 Preliminary

1 Short title

This Act may be cited as the *Revenue and Other Legislation Amendment Act 2009*.

2 Commencement

The following provisions commence on 30 June 2009—

- (a) part 6;
- (b) sections 75, 76, 84(1) to (3), 85, 90 and 91;
- (c) section 95, and schedule 2, amendments of—
 - (i) the *Body Corporate and Community Management Act 1997*; and
 - (ii) the *Building Units and Group Titles Act 1980*; and
 - (iii) the *Charitable and Non-Profit Gaming Rule 1999*; and
 - (iv) the *Land Tax Act 1915*; and
 - (v) the *Land Tax Regulation 1999*; and
 - (vi) the *Valuation of Land Act 1944*; and
 - (vii) the *Valuation of Land Regulation 2003*;
- (d) section 95, and schedule 2, amendments 2 to 5, 7, and 9 to 11 of the *Taxation Administration Regulation 2002*.

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insert—

‘or transaction statements’.

8 Amendment of s 452 (Notice of registration)

(1) Section 452(2)(b) and (e), after ‘returns’—

insert—

‘or transaction statements’.

(2) Section 452(2)—

insert—

‘(ca) the dates for lodging transaction statements by the self assessor and the dates for paying duty;’.

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

Section 454(1), after ‘returns’—

insert—

‘or transaction statements’.

10 Amendment of ch 12, pt 4 hdg (Returns and reassessments by self assessors)

Chapter 12, part 4, heading, after ‘Returns’—

insert—

‘, transaction statements’.

11 Amendment of s 455 (Lodging returns)

Section 455(1), ‘, must’—

omit, insert—

‘must for return self assessments’.

12 Insertion of new s 455A

After section 455—

insert—

‘455A Lodging transaction statements

- ‘(1) A self assessor registered under part 2 or 3 must for a standard self assessment—
- (a) lodge a transaction statement, and the documents required to accompany the statement, for an instrument or transaction as required by the notice of the self assessor’s registration; and
 - (b) stamp the instrument to which the transaction statement relates by endorsing it in the way mentioned in subsection (4)—
 - (i) for a self assessor registered under part 2—not later than when the duty, assessed interest and penalty tax on the instrument are paid by the self assessor to the commissioner; or
 - (ii) for a self assessor registered under part 3—
 - (A) if the duty, assessed interest and penalty tax on the instrument are received by the self assessor—not later than when the duty, assessed interest and penalty tax are paid by the self assessor to the commissioner; or
 - (B) otherwise—within 1 day after the self assessor becomes aware that the duty, assessed interest and penalty tax on the instrument have been paid to the commissioner.

Maximum penalty—100 penalty units.

Note—

For provisions about payments by self assessors who are tax agents under the Administration Act, see section 35 of that Act.

- ‘(2) For subsection (1)(a), if the self assessor is registered under part 2, the self assessor must lodge the transaction statement

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and documents by the date that is 30 days after the date liability for duty for the instrument or transaction arises.

‘(3) For subsection (1)(a), if the self assessor is registered under part 3, the self assessor must lodge the transaction statement and documents by the later of the following dates—

- (a) the date that is 30 days after the date liability for duty for the instrument or transaction arises;
- (b) the date that is 7 days after the self assessor receives, under section 471E(1)(a), all instruments and other documents relating to the instrument or transaction.

‘(4) For subsection (1)(b)—

- (a) an instrument for which duty is imposed must be endorsed with the following—
 - (i) a reference to this Act’s short title;
 - (ii) the self-assessor’s client number;
 - (iii) the transaction number for the instrument;
 - (iv) the amounts of any duty, assessed interest and penalty tax paid on the instrument;
 - (v) the date the endorsement is made;
 - (vi) the signature of the individual completing the endorsement;
 - (vii) other matters stated in the self assessor’s notice of registration; and
- (b) another instrument must be endorsed in the way stated in the self assessor’s notice of registration.

‘(5) In this section—

transaction number see section 455(5).’.

13 Amendment of s 470 (Cancellation of registration—ceasing to carry on business)

(1) Section 470(3), ‘who’—

omit, insert—

‘stating’.

(2) Section 470(4)—

omit.

14 Amendment of s 471B (What is a *relevant lodgement requirement*)

Section 471B(2), after ‘return’—

insert—

‘or transaction statement’.

15 Amendment of s 471C (Application of pt 2)

Section 471C(1)(b), after ‘returns’—

insert—

‘or transaction statements’.

16 Amendment of s 471E (Liable party must give documents, and pay duty, to self assessor)

(1) Section 471E(1)(b), ‘pay’—

omit, insert—

‘for a return self assessment—pay’.

(2) Section 471E(2)—

omit, insert—

‘(2) For subsection (1), the date is—

(a) for a return self assessment—the return date for lodgement by the self assessor of a return, and any document required to accompany the return, for the instrument or transaction; or

[s 17]

- (b) for a standard self assessment—the date that is 30 days after the date liability for duty for the instrument or transaction arises.’.

17 Amendment of s 471I (Application of pt 3)

Section 471I(1)(b), after ‘returns’—

insert—

‘or transaction statements’.

18 Amendment of s 471J (Effect of engagement of self assessor on relevant lodgement requirement)

- (1) Section 471J(a) and (b)(i), after ‘return’—

insert—

‘or transaction statement’.

- (2) Section 471J(b)(ii), after ‘455’—

insert—

‘, or lodges a transaction statement for the instrument or transaction under section 455A’.

19 Amendment of s 480 (Offences about self assessments)

- (1) Section 480, after ‘455’—

insert—

‘or 455A’.

- (2) Section 480(2), after ‘been’—

insert—

‘paid to the commissioner or’.

20 Amendment of s 481 (Offence to endorse instrument unless self assessor)

Section 481, after ‘455(1)(c)’—

insert—

‘or 455A(1)(b)’.

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

(1) Section 488(1)(b) to (d)—

renumber as section 488(1)(c) to (e).

(2) Section 488(1)—

insert—

‘(b) a self assessor does not lodge a transaction statement in contravention of section 455A(1)(a); or’.

(3) Section 488(1)(d), as renumbered, after ‘return’—

insert—

‘or transaction statement’.

(4) Section 488(2)(a), ‘under the return’—

omit, insert—

‘in relation to the return, transaction statement’.

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

Section 491(1), ‘492 or 455(1)(c)’—

omit, insert—

‘455(1)(c), 455A(1)(b) or 492’.

23 Amendment of sch 6 (Dictionary)

Schedule 6—

insert—

‘*return self assessment* see the Administration Act, schedule 2.’

[s 28]

immediately before its cancellation and in the same priorities.’.

28 Amendment of s 5B (Acceptance and payment of purchase price)

(1) Section 5B(5)—

omit.

(2) Section 5B(6) to (8)—

renumber as section 5B(5) to (7).

29 Amendment of s 6B (Cancellation of lease on registration of transfer)

Section 6B(2) and (3)—

omit, insert—

‘(2) On registration of the change of ownership (the *converting change of ownership*), the Governor in Council must issue a deed of grant for the land contained in the lease to the transferee recorded under the converting change of ownership.

‘(3) On the registration of the deed of grant, the lease is cancelled.’.

30 Amendment of s 9A (Condition of unconverted lease)

Section 9A, after ‘division’—

insert—

‘on the registration of a deed of grant for the land contained in the lease’.

31 Amendment of s 9B (Notification about application of div 3 to unconverted leases to be kept with register)

(1) Section 9B(2), ‘file attached to the’—

omit.

- (2) Section 9B(3), ‘file’—
omit, insert—
‘register’.

32 Amendment of s 10 (Disclosure requirement—contract for sale of unconverted lease)

Section 10(2)(a)—

omit, insert—

- ‘(a) under this Act, the lease will be cancelled on registration of a deed of grant for the land contained in the lease;’.

Part 6 Amendment of Land Tax Act 1915

33 Act amended

This part and schedule 2 amend the *Land Tax Act 1915*.

34 Amendment and renumbering of s 3 (Definitions)

- (1) Section 3, definitions *assessment, commissioner, land tax, notice, public notice, return* and *taxpayer—*

omit.

- (2) Section 3—

insert—

‘*Administration Act* means the *Taxation Administration Act 2001*.

amended Act, for part 9, division 5, see section 67.

amending Act, for part 9, division 5, see section 67.

assessment see the Administration Act, schedule 2.

[s 35]

commencement, for part 9, division 5, see section 67.

commissioner see the Administration Act, schedule 2.

land tax means land tax levied under section 8.

notice means written notice.

objection, for an assessment, see the Administration Act, schedule 2.

penalty tax see the Administration Act, section 58(1).

post-commencement liability, for part 9, division 5, see section 67.

pre-amended Act, for part 9, division 5, see section 67.

pre-commencement act or omission, for part 9, division 5, see section 67.

pre-commencement liability, for part 9, division 5, see section 67.

previous, for part 9, division 5, see section 67.

tax see the Administration Act, schedule 2.

taxpayer see the Administration Act, schedule 2.’.

(3) Section 3—

renumber as section 2.

35 Insertion of new s 3

After section 2, as renumbered—

insert—

‘3 Relationship of Act with Administration Act

‘(1) This Act does not contain all the provisions about land tax.

‘(2) The Administration Act contains provisions dealing with, among other things, each of the following—

(a) assessments of tax;

(b) payments and refunds of tax;

- (c) imposition of interest and penalty tax;
- (d) objections and appeals against assessments of tax;
- (e) record keeping obligations of taxpayers;
- (f) investigative powers, offences, legal proceedings and evidentiary matters;
- (g) service of documents.

Note—

Under the Administration Act, section 3, that Act and this Act must be read together as if they together formed a single Act.’.

36 Omission of pt 2 (Administration)

Part 2—

omit.

37 Omission of ss 9B and 10A

Sections 9B and 10A—

omit.

38 Replacement of ss 11EB and 12

Sections 11EB and 12—

omit, insert—

‘12 When liability for tax arises

‘A liability for land tax arises for land owned at midnight on 30 June immediately preceding the financial year in and for which the tax is levied.’.

39 Replacement of pt 4 hdg (Returns, assessments, and liability)

Part 4, heading—

omit, insert—

[s 40]

‘Part 4 Assessments and liability’.

40 Omission of ss 15, 16, 17A–20B, and 22

Sections 15, 16, 17A to 20B, and 22—

omit.

41 Amendment of s 24 (Mortgagees)

(1) Section 24, from ‘, and, if the mortgagee’ to ‘taxation’—

omit.

(2) Section 24—

insert—

‘(2) The mortgagee must pay the land tax required to be paid by the mortgagee under subsection (1).

Maximum penalty—20 penalty units.’.

42 Replacement of pts 4A and 5

Parts 4A and 5—

omit, insert—

‘Part 5 Grounds of objection or appeal

‘27 Restriction on grounds of objection

‘Despite the Administration Act, section 64(1), an objection against an assessment may not be made on the grounds that the relevant unimproved value assigned to an area of land or interest in land is excessive if the underlying value, or each underlying value, is the value of the area or interest made or caused to be made by the chief executive under the *Valuation of Land Act 1944*.

‘28 Restriction on grounds of appeal

‘Despite the Administration Act, section 70(5), no right of appeal against the commissioner’s decision on an objection to an assessment exists on the grounds that the relevant unimproved value assigned to an area of land or interest in land is excessive if the underlying value, or each underlying value, is the value of the area or interest made or caused to be made by the chief executive under the *Valuation of Land Act 1944*.’.

43 Replacement of pt 7 hdg (Collection and recovery of tax)

Part 7, heading—

omit, insert—

**‘Part 7 Recovery of tax and security
for payment of tax’.**

44 Omission of ss 32–33A

Sections 32 to 33A—

omit.

45 Amendment of s 34 (Recovery of tax)

Section 34(1) to (5)—

omit.

46 Omission of ss 35 and 36

Sections 35 and 36—

omit.

47 Amendment of s 37 (Tax to be a first charge on land)

(1) Section 37(1A), ‘purchaser’—

[s 48]

omit, insert—

‘owner, purchaser or mortgagee’.

(2) Section 37—

insert—

‘(2A) If the commissioner registers the charge, the fees payable to the registrar of titles for registering, and subsequently releasing, the charge are payable by the land owner.’.

48 Omission of s 38 (Recovery of tax paid on behalf of another person)

Section 38—

omit.

49 Replacement of s 39 (Public officer of company)

Section 39—

omit, insert—

‘38 Notice that land no longer exempt

‘(1) This section applies if—

- (a) land was exempt from taxation under this Act as at midnight on 30 June of a year; and
- (b) the land is no longer exempt from taxation under this Act as at midnight on 30 June of the following year (the *relevant day*); and
- (c) there has been no change in ownership of the land during the intervening period.

‘(2) The owner of the land must within 1 month after the relevant day give the commissioner notice that the land is no longer exempt from taxation under this Act as at midnight on the relevant day.

‘39 Notice that person no longer entitled to deduction

- ‘(1) This section applies if—
- (a) a person was entitled to a deduction under this Act for land as at midnight on 30 June of a year; and
 - (b) the person is no longer entitled to the deduction for the land as at midnight on 30 June of the following year (the *relevant day*); and
 - (c) there has been no change in ownership of the land during the intervening period.
- ‘(2) The person must within 1 month after the relevant day give the commissioner notice that the person is no longer entitled to the deduction for the land as at midnight on the relevant day.

‘39A Notice of change of ownership of land

- ‘(1) A person must give the commissioner notice of becoming an owner of land within 1 month after becoming the owner.
- ‘(2) A person must give the commissioner notice of ceasing to be an owner of land within 1 month after ceasing to be the owner.
- ‘(3) A person is not required to comply with subsection (1) or (2) if—
- (a) a properly completed combined form, together with an instrument of transfer for the land, is given to the registrar of titles; and
 - (b) the instrument of transfer is registered by the registrar of titles within 1 month after ownership of the land changed.
- ‘(4) In this section—
- combined form* means a form that—
- (a) gives information required by this section and other Acts about a change of ownership of land; and
 - (b) may be given to the registrar of titles.

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‘39B Notice of change of address for service

‘(1) A taxpayer must give the commissioner notice of each change of the taxpayer’s address for service within 1 month after the change.

‘(2) In this section—

address for service, for a taxpayer, means—

- (a) the taxpayer’s address shown in the taxpayer’s last assessment notice; or
- (b) if the taxpayer has given the commissioner 1 or more notices under this section—the address stated in the last notice given.

assessment notice see the Administration Act, section 26(1).

‘39C Access to registers etc.

‘The registrar of titles must, without charge, allow the commissioner to have access to, and obtain copies of, information contained in registers of the land registry.

‘39D Disclosure of information by official to lessee of land

‘Despite the Administration Act, s 111(1), an official under that Act may give a lessee of land details of the land tax that would be payable for the land if the land were the only land owned by its owner.’.

50 Omission of ss 43, 43A, and 44A to 59

Sections 43, 43A, and 44A to 59—

omit.

51 Amendment of s 61 (Regulation-making power)

(1) Section 61(2)(c)—

omit.

-
- (2) Section 61(2)(ca)—
renumber as section 61(2)(c).
- (3) Section 61(2)(e), from ‘the way’ to ‘absentee, and’—
omit.

52 Insertion of new pt 9, div 5

Part 9—
insert—

**‘Division 5 Transitional provisions for Revenue
and Other Legislation Amendment
Act 2009**

‘67 Definitions for div 5

‘In this division—

amended Act means this Act as amended by the amending Act.

amending Act means the *Revenue and Other Legislation Amendment Act 2009*.

commencement means commencement of this section.

post-commencement liability means a liability for land tax arising on or after the commencement.

pre-amended Act means this Act as in force before the commencement.

pre-commencement act or omission means an act or omission done or omitted to be done for this Act before the commencement.

pre-commencement liability means a liability for land tax arising before the commencement.

previous, for a provision of this Act, means the provision as in force before the commencement.

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‘68 Application of amended Act in relation to liabilities etc. arising on or after commencement

‘The amended Act applies in relation to—

- (a) a post-commencement liability; and
- (b) an act or omission done or omitted to be done for this Act on or after the commencement.

‘69 Application of previous provisions to particular liabilities etc.

‘Subject to section 72, despite their amendment or repeal by the amending Act, the previous provisions of this Act continue to apply in relation to—

- (a) a pre-commencement liability; and
- (b) a pre-commencement act or omission.

‘70 Appeals

‘(1) Subsection (2) applies if—

- (a) a taxpayer has appealed to the Land Court under previous section 27 before the commencement against an assessment for the taxpayer’s land; and
- (b) the appeal had started to be heard before the commencement.

‘(2) The Land Court may continue to hear and decide the appeal under the pre-amended Act as if this Act had not been amended by the amending Act.

‘(3) Subsection (4) applies if—

- (a) a taxpayer has appealed to the Land Court under previous section 27 before the commencement against a decision of the commissioner under previous section 26E(1); and
- (b) the appeal had not started to be heard before the commencement.

-
- ‘(4) On application made by the taxpayer, the Land Court may if it considers it appropriate, transfer the appeal to a court that may hear appeals, or a tribunal that may review decisions, under the Administration Act, section 69.
- ‘(5) If an appeal is transferred to a court or tribunal under subsection (4), it is taken to be an appeal, or application for a review of a decision, made under the Administration Act, section 69.
- ‘(6) Subsection (7) applies if—
- (a) a taxpayer could have objected to an assessment for the taxpayer’s land under previous section 26D before the commencement, but had not made the objection; and
 - (b) the taxpayer has appealed to the Land Court under previous section 27 before the commencement against the assessment; and
 - (c) the appeal had not started to be heard before the commencement.
- ‘(7) The Land Court may, if it considers it appropriate, decide not to hear the appeal and refer the matter to the commissioner under the Administration Act to be dealt with as an objection under part 6, division 1 of that Act as if it were a valid objection under that division.
- ‘(8) Subsection (9) applies if—
- (a) a taxpayer could have appealed to the Land Court under previous section 27 before the commencement against a decision of the commissioner under previous section 26E(1); and
 - (b) the taxpayer has not appealed before the commencement.
- ‘(9) The taxpayer may appeal against the decision to a court that may hear appeals, or apply for a review of the decision to a tribunal that may review decisions, under the Administration Act, section 69 within the time allowed for the appeal under previous section 26G(2) or 27A.
- ‘(10) Subsection (11) applies if—

[s 52]

- (a) a taxpayer could have objected to an assessment for the taxpayer's land under previous section 26D before the commencement, but had not made the objection; and
 - (b) the taxpayer could have appealed to the Land Court against the assessment under previous section 27 before the commencement, but has not made the appeal.
- '(11) The taxpayer's right of appeal to the Land Court against the assessment under previous section 27 lapses.

'71 Delegations under previous s 4AA

'A delegation under previous section 4AA in force immediately before the commencement continues in force.

'72 This Act as a revenue law for the Administration Act

- '(1) This section provides for how the Administration Act applies to this Act, in relation to particular liabilities, acts and omissions, as a revenue law under the Administration Act.

Note—

The Administration Act applies to this Act, as a revenue law, except to the extent its application is limited or modified under this division.

- '(2) The following provisions of the Administration Act do not apply in relation to a pre-commencement liability—
- (a) part 3;
 - (b) sections 30 to 33, 35, 41 and 42;
 - (c) part 5;
 - (d) sections 124 and 125.
- '(3) To remove doubt, it is declared that the Administration Act applies in relation to an act or omission done or omitted to be done on or after the commencement, even if the act or omission relates to a pre-commencement liability.
- '(4) However, the Administration Act, sections 124 and 125 do not apply in relation to an act or omission mentioned in

subsection (3) if the act or omission relates to a pre-commencement liability.

- ‘(5) For applying the Administration Act, section 37, in relation to a pre-commencement liability, the reference in that section to a reassessment is taken to be an alteration of an assessment under previous section 20.
- ‘(6) If, under this section, a provision of the Administration Act relating to a particular matter applies to this Act and this Act contains provision about the same matter, this Act does not apply to the matter.
- ‘(7) Despite subsection (6), the commissioner may exercise the commissioner’s power under either previous section 43A, or the Administration Act, section 50, in relation to a pre-commencement liability until 30 September 2009.

‘73 Application of Administration Act, s 38

‘An amount relating to a post-commencement liability may be applied under the Administration Act, section 38 as payment for a pre-commencement liability.

‘74 Second or subsequent offences

- ‘(1) For applying the Administration Act, section 138 to this Act, the reference in subsection (1)(b) of that section to a further offence is a reference to an offence committed on or after the commencement.
- ‘(2) If the Administration Act, section 138(1)(a), applies for an offence against a previous provision of this Act that is repealed by the amending Act, the reference in subsection (1)(b) of that section to a further offence against the provision includes a reference to an offence against a provision of the amended Act or the Administration Act that corresponds to the previous provision.

[s 52]

‘75 Assessment notice

‘The reference to an assessment notice in the Administration Act, section 132(1) is taken to include a notice of assessment issued under the pre-amended Act.

‘76 Application of previous s 44A

‘(1) This section applies to—

- (a) a lease (the *pre-existing lease*) to which previous section 44A applied immediately before the commencement; and
- (b) a lease that arises from—
 - (i) a renewal under an option to renew contained in the pre-existing lease; or
 - (ii) an assignment or transfer of the pre-existing lease.

‘(2) Previous section 44A applies to the pre-existing lease and a lease mentioned in subsection (1)(b) despite its repeal by the amending Act, section 19.

‘77 Amendment of a regulation

‘The amendment of a regulation in the amending Act does not affect the power of the Governor in Council to further amend the regulation or to repeal it.

‘78 Amendment of rule

‘The amendment of the *Charitable and Non-Profit Gaming Rule 1999* in the amending Act does not affect the power of the Minister of the department administering the rule to make any further amendment of, or repeal, the rule.’.

[s 58]

58 Amendment of s 20 (Amount of periodic liability)

Section 20—

insert—

‘(2A) Subsection (1) does not apply for the last periodic return period of a financial year for the employer.’

59 Amendment of s 21 (Determination by commissioner of fixed periodic deduction)

Section 21—

insert—

‘(1A) Subsection (1) does not apply for the last periodic return period of a financial year for the employer.’

60 Amendment of s 24 (Meaning of *calculation day*)

Section 24, note—

omit.

61 Amendment of s 26 (Amount of periodic liability)

Section 26—

insert—

‘(2) Subsection (1) does not apply for the last periodic return period of a financial year for the DGE.’

62 Amendment of s 27 (Determination by commissioner of fixed periodic deduction)

Section 27—

insert—

‘(1A) Subsection (1) does not apply for the last periodic return period of a financial year for the DGE.’

63 Amendment of s 29 (Definitions for sdiv 1)

- (1) Section 29(1), definition *annual deduction*, formula, ‘365’—
omit, insert—
‘C’.
- (2) Section 29(1), definition *annual deduction—*
insert—
‘C means the number of days in the year.’.

64 Amendment of s 33 (Definitions for sdiv 2)

- (1) Section 33, definition *annual deduction*, formula, ‘365’—
omit, insert—
‘C’.
- (2) Section 33, definition *annual deduction—*
insert—
‘C means the number of days in the year.’.

65 Amendment of s 37 (Definitions for sdiv 1)

- (1) Section 37, definition *final deduction*, formula, ‘365’—
omit, insert—
‘C’.
- (2) Section 37, definition *final deduction—*
insert—
‘C means—
 - (a) if the final period is within a financial year that includes 29 February—366; or
 - (b) otherwise—365.’.

[s 66]

66 Amendment of s 41 (Definitions for sdiv 2)

- (1) Section 41, definition *final deduction*, formula, ‘365’—
omit, insert—
‘C’.
- (2) Section 41, definition *final deduction—*
insert—
‘C means—
 - (a) if the final period is within a financial year that includes 29 February—366; or
 - (b) otherwise—365.’.

67 Amendment of s 59 (Periodic returns)

Section 59—

insert—

- ‘(1A) Subsection (1) does not apply for the last periodic return period of a financial year for the employer.’.

68 Amendment of s 61 (Deemed lodgement of periodic return—payment by electronic transfer of funds)

- (1) Section 61(1)(a), after ‘29’—
insert—
‘or 29A’.
- (2) Section 61(1)—
insert—
‘(c) using an approved information system, the employer gives the commissioner a breakdown of the payment between primary tax and assessed interest.’.
- (3) Section 61—
insert—

‘(5) In this section—
primary tax see the Administration Act, schedule 2.’

69 Amendment of s 82 (Provision about assessments made by commissioner—employer who is exempt from lodging periodic returns)

Section 82(5)(a), after ‘87’—

insert—

‘or 87A’.

70 Omission of s 86 (Notification requirement—employers required to work out fixed periodic deduction)

Section 86—

omit.

71 Insertion of new s 87A

After section 87—

insert—

‘87A Notification requirement—employers authorised to lodge periodic returns for periods other than a month

‘(1) This section applies if—

(a) the commissioner authorised an employer, under section 60(2), to lodge periodic returns for periods other than a month during all or part of a financial year; and

(b) there has been a relevant wage change during a periodic return period for the employer.

‘(2) For subsection (1)(b), a *relevant wage change* happens during a periodic return period for the employer if the employer’s current estimated wages is more than 30% more than the employer’s previous annual wages.

[s 72]

- ‘(3) Within 28 days after the last day of the periodic return period, the employer must give written notice to the commissioner stating that a relevant wage change has happened during the period for the employer.

Note—

Failure to give the notice is an offence under the Administration Act, section 120.

- ‘(4) In this section—

current estimated wages, of the employer, means the total amount of taxable wages and interstate wages, or the total amount of taxable wages, for the financial year estimated by the employer at the end of the periodic return period.

previous annual wages, of the employer, means the total amount of taxable wages and interstate wages, or the total amount of taxable wages, paid or payable by the employer during the previous financial year.’

72 Amendment of schedule (Dictionary)

Schedule—

insert—

‘*approved information system* see the Administration Act, schedule 2.’

73 Amendment to change spelling

The Act is amended by omitting ‘pay-roll’ wherever it appears and inserting ‘payroll’.

[s 78]

78 Insertion of new s 14A

After section 14—

insert—

‘14A Making self assessment by lodging transaction statement

‘The following provisions apply if, under a revenue law, a self assessor lodges a transaction statement—

- (a) an assessment (a *standard self assessment*) is taken to have been made for the amount of a taxpayer’s liability for tax stated in the statement;
- (b) the assessment under paragraph (a) is taken to have been made by the commissioner;
- (c) the liability for tax for the assessment is the amount stated in the statement for the liability;
- (d) despite section 26(2), the statement is taken to be an assessment notice for the assessment;
- (e) the assessment notice is taken to have been given under section 26 to the taxpayer for whom the assessment is made.’.

79 Amendment of s 29 (Methods of payment)

Section 29—

insert—

- ‘(2) This section applies subject to section 29A.’.

80 Insertion of new ss 29A and 29B

After section 29—

insert—

‘29A Requirement for electronic payment

- ‘(1) The commissioner may give a written notice (an *electronic payment notice*) to a person requiring the person to pay any

amount, or a stated type of amount, payable by the person under a tax law to the commissioner by—

- (a) any prescribed electronic way; or
 - (b) a stated prescribed electronic way.
- ‘(2) Subject to subsection (3) and section 29B, a person given an electronic payment notice must, when paying an amount payable by the person under a tax law to the commissioner, comply with the notice from the day that is 30 days after being given the notice.
- ‘(3) Subsection (2) does not apply if the person on a particular occasion is unable to comply with the notice due to circumstances beyond the person’s control.
- ‘(4) In this section—
- prescribed electronic way*** means an electronic way prescribed under a regulation.

‘29B Application to withdraw electronic payment notice

- ‘(1) A person given an electronic payment notice may apply to the commissioner to withdraw the notice.
- ‘(2) The application must—
- (a) be made within 30 days after the person is given the notice; and
 - (b) be in the approved form.
- ‘(3) The application may be made on any of the following grounds—
- (a) the standard of the technological infrastructure servicing the area in which the person would ordinarily comply with the notice makes it impracticable for the person to comply with the notice;
 - (b) the number of payments the notice is likely to apply to in a year is so small as not to justify the costs the person would have to incur to install, or modify, an information system to enable compliance with the notice;

[s 81]

- (c) a ground prescribed under a regulation.
- ‘(4) The commissioner must consider the application and either grant, or refuse to grant, the application.
- ‘(5) The person is not required to comply with the notice pending the person being notified of the commissioner’s decision on the application under subsection (6) or (8).
- ‘(6) If the commissioner decides to grant the application, the commissioner must immediately give the person written notice of the decision.
- ‘(7) Subsections (8) to (10) apply if the commissioner decides to refuse to grant the application.
- ‘(8) The commissioner must immediately give the person a written notice stating the following—
 - (a) the decision;
 - (b) the reasons for the decision;
 - (c) that the person may appeal to the tribunal against the decision within 14 days after being given the notice (the *appeal period*);
 - (d) how the person may appeal to the tribunal.
- ‘(9) The person may appeal to the tribunal against the decision during the appeal period.
- ‘(10) The person is not required to comply with the notice—
 - (a) during the appeal period; and
 - (b) if the person appeals against the decision under subsection (9)—
 - (i) pending the appeal being decided; and
 - (ii) if the person is unsuccessful on the appeal—during 14 days immediately after the appeal is decided.’.

81 Amendment of s 30 (Time for payment of tax)

- (1) Section 30(1)(a), after ‘for a’—

insert—

‘return’.

- (2) Section 30(1)(b) and (c)—

renumber as section 30(1)(c) and (d).

- (3) Section 30(1)—

insert—

‘(b) for a standard self assessment—by the date that is 14 days after the date the transaction statement for the self assessment is lodged; or’.

- (4) Section 30(2), ‘(1)(c)’—

omit, insert—

‘(1)(d)’.

82 Amendment of s 32 (Time for payment of other amounts)

Section 32(2)(a), ‘30(1)(b)’—

omit, insert—

‘30(1)(c)’.

83 Amendment of s 35 (Payments by tax agents)

Section 35(a) and (b)—

omit, insert—

‘(a) for a return self assessment—

- (i) when lodging the return for the liability; or
- (ii) if the amount is received after the return for the self assessment is lodged—immediately after receiving the amount; or

(b) for a standard self assessment—

- (i) by the due date for the self assessment; or

[s 84]

- (ii) if the amount is received after the due date for the self assessment—immediately after receiving the amount.’.

84 Amendment of s 54 (Unpaid tax interest)

- (1) Section 54(2), after ‘interest’—

insert—

‘, other than late payment interest,’.

- (2) Section 54—

insert—

- ‘(2A) Late payment interest accrues at the prescribed rate on the unpaid primary tax—

- (a) on the day of the week prescribed under a regulation first happening after the start date; and

- (b) weekly after the first accrual under paragraph (a).’.

- (3) Section 54(4), ‘subsection (2)’—

omit, insert—

‘subsections (2) and (2A)(a)’.

- (4) Section 54(4)(a), after ‘for a’—

insert—

‘return’.

- (5) Section 54(4), after paragraph (a)—

insert—

‘(aa) for a standard self assessment—

- (i) the due date for the self assessment; or

- (ii) if the self assessor has not complied with one or more lodgement requirements for the self assessment—the date that is the same number of days before the due date for the self assessment as the number of days in the periods of

noncompliance with the lodgement requirements;
or’.

- (6) Section 54(4)(b), after ‘return’—
insert—
‘or transaction statement’.
- (7) Section 54(4)(d), after ‘paragraph (a)’—
insert—
‘or (aa)’.
- (8) Section 54(5), ‘(4)(c)(ii)’—
omit, insert—
‘(4)(aa)(ii) or (c)(ii)’.

85 Amendment of s 58 (Liability for penalty tax)

- (1) Section 58(1)—
omit, insert—
‘(1) A taxpayer is liable for an amount (*penalty tax*) if—
 - (a) the commissioner makes a default assessment under section 13(1)(a) or (b); or
 - (b) the commissioner makes a reassessment and the original assessment was a default assessment under section 13(1)(a) or (b); or
 - (c) the primary tax assessed on a reassessment, other than under a reassessment mentioned in paragraph (b), is more than the primary tax assessed on the original assessment or an earlier reassessment.’.
- (2) Section 58(2)(c)—
omit, insert—
‘(c) if subsection (1)(c) applies and the primary tax assessed on the last reassessment is more than the primary tax assessed on the original assessment—an amount equal to 75% of the difference between the 2 amounts;

[s 86]

‘(d) if subsection (1)(c) applies and the primary tax assessed on the last reassessment is less than the primary tax assessed on the original assessment but more than the primary tax assessed on an earlier reassessment—an amount equal to 75% of the difference between the primary tax assessed on the last reassessment and the lowest primary tax assessed on an earlier reassessment.’.

(3) Section 58(4)—
omit.

86 Amendment of s 77 (Application of Judicial Review Act)

Section 77—

insert—

- ‘(d) the giving of an electronic payment notice under section 29A(1); or
- (e) the giving of an electronic communication notice under section 143A(1); or
- (f) a decision, under section 29B, to refuse to grant an application for the withdrawal of an electronic payment notice; or
- (g) a decision, under section 143B, to refuse to grant an application for the withdrawal of an electronic communication notice.’.

87 Amendment of s 143 (Ways of giving document to commissioner)

Section 143—

insert—

‘(2) This section applies subject to section 143A.’.

88 Insertion of new ss 143A and 143B

After section 143—

insert—

‘143A Requirement for electronic communication

- ‘(1) The commissioner may give a written notice (an *electronic communication notice*) to a person requiring the person, in complying with a stated lodgement requirement, to give any document or a stated type of document to the commissioner by an electronic communication using an approved information system.
- ‘(2) Subject to subsection (3) and section 143B, a person given an electronic communication notice must, in complying with a lodgement requirement to which the notice relates, comply with the notice from the day that is 30 days after being given the notice.
- ‘(3) Subsection (2) does not apply if the person on a particular occasion is unable to comply with the notice due to circumstances beyond the person’s control.

‘143B Application to withdraw electronic communication notice

- ‘(1) A person given an electronic communication notice may apply to the commissioner to withdraw the notice.
- ‘(2) The application must—
 - (a) be made within 30 days after the person is given the notice; and
 - (b) be in the approved form.
- ‘(3) The application may be made on any of the following grounds—
 - (a) the standard of the technological infrastructure servicing the area in which the person would ordinarily comply with the notice makes it impracticable for the person to comply with the notice;
 - (b) the number of times the person is likely to have to comply with the lodgement requirement to which the notice relates during a year is so small as not to justify

[s 88]

the costs the person would have to incur to install, or modify, an information system to enable compliance with the notice;

- (c) a ground prescribed under a regulation.
- ‘(4) The commissioner must consider the application and either grant, or refuse to grant, the application.
- ‘(5) The person is not required to comply with the notice pending the person being notified of the commissioner’s decision on the application under subsection (6) or (8).
- ‘(6) If the commissioner decides to grant the application, the commissioner must immediately give the person written notice of the decision.
- ‘(7) Subsections (8) to (10) apply if the commissioner decides to refuse to grant the application.
- ‘(8) The commissioner must immediately give the person a written notice stating the following—
 - (a) the decision;
 - (b) the reasons for the decision;
 - (c) that the person may appeal to the tribunal against the decision within 14 days after being given the notice (the *appeal period*);
 - (d) how the person may appeal to the tribunal.
- ‘(9) The person may appeal to the tribunal against the decision during the appeal period.
- ‘(10) The person is not required to comply with the notice—
 - (a) during the appeal period; and
 - (b) if the person appeals against the decision under subsection (9)—
 - (i) pending the appeal being decided; and
 - (ii) if the person is unsuccessful on the appeal—during 14 days immediately after the appeal is decided.’.

89 Amendment of s 144 (When document given to commissioner)

Section 144—

insert—

‘(e) if it is given by an electronic communication to the commissioner in compliance with an electronic communication notice—the time the communication enters an approved information system.’.

90 Amendment of s 145 (When lodgement requirement complied with)

Section 145(a), after ‘have been lodged or given’—

insert—

‘by the date for complying with the requirement’.

91 Insertion of new s 150A

After section 150—

insert—

‘150A When information requirement complied with

‘An information requirement is complied with only if the information required to be given under the requirement has been given by the date for complying with the requirement.’.

92 Insertion of new ss 153A–153C

After section 153—

insert—

‘153A Approved information system

‘The commissioner may approve an information system for a tax law.

[s 92]

‘153B Commissioner may arrange for use of an approved information system to make particular decisions

- ‘(1) The commissioner may arrange for the use of an approved information system for any purposes for which the commissioner may make a relevant decision under a tax law.
- ‘(2) A relevant decision made by the operation of an approved information system under an arrangement made under subsection (1) is taken to be a decision made by the commissioner.
- ‘(3) In this section—
relevant decision means a decision that does not involve the exercise of the commissioner’s discretion.

‘153C Commissioner may require payment of penalty

- ‘(1) This section applies if a person—
 - (a) does not comply with an electronic payment notice under section 29A(2); or
 - (b) does not comply with an electronic communication notice under section 143A(2).
- ‘(2) The commissioner may, by written notice given to the person, require the person to pay a penalty (the *penalty amount*) of \$100.
- ‘(3) The notice must state the following—
 - (a) the date for payment of the penalty amount, being a day that is at least 30 days after the person receives the notice;
 - (b) the reasons for the decision to require payment of the penalty amount;
 - (c) that the person may appeal to the tribunal against the decision within 14 days after being given the notice (the *appeal period*);
 - (d) how the person may appeal to the tribunal.

- ‘(4) To remove doubt, it is declared that a notice may be given under subsection (2) each time a person does not comply with an electronic payment notice or electronic communication notice.
- ‘(5) The commissioner may remit the whole or part of the penalty amount.
- ‘(6) The person may appeal to the tribunal against the decision during the appeal period.
- ‘(7) If the person appeals against the decision under subsection (6), the person is not required to pay the penalty amount pending the appeal being decided.’.

93 Amendment of sch 2 (Dictionary)

(1) Schedule 2, definition *self assessment*—
omit.

(2) Schedule 2—
insert—

‘*approved information system* means an information system approved by the commissioner under section 153A.

due date, for a standard self assessment, means the date by which tax under the self assessment must be paid under section 30(1)(b).

electronic communication means—

- (a) a communication of information in the form of data, text or images by guided or unguided electromagnetic energy; or
- (b) a communication of information in the form of sound by guided or unguided electromagnetic energy, if the sound is processed at its destination by an automated voice recognition system.

electronic communication notice see section 143A(1).

electronic payment notice see section 29A(1).

[s 94]

information system means a system for generating, sending, receiving, storing or otherwise processing electronic communications.

return self assessment see section 14(a).

self assessment means a return self assessment or standard self assessment.

standard self assessment see section 14A(a).

transaction statement means a form of transaction statement approved under a revenue law for a lodgement requirement.

tribunal means the Commercial and Consumer Tribunal under the *Commercial and Consumer Tribunal Act 2003*.

- (3) Schedule 2, definitions *self assessor* and *tax agent*, after 'return'—

insert—

'or transaction statement'.

Part 9 Consequential and minor amendments

94 Amendments in sch 1

In each provision of an Act or regulation listed in schedule 1, each reference to the *Pay-roll Tax Act 1971* is amended by omitting '*Pay-roll*' and inserting '*Payroll*'.

95 Amendments in sch 2

- (1) Schedule 2 amends the legislation mentioned in it.
- (2) However, subsection (1) does not apply in relation to a particular Act if another provision of this Act states that the schedule amends the particular Act.

Schedule 1 References to Pay-roll Tax Act 1971

sections 53 and 94

- 1 Taxation Administration Act 2001**
 - section 6(4) and (5)

- 2 Taxation Administration Regulation 2002**
 - section 3, definition *pay-roll tax*
 - section 9(3)(a)(v)

- 3 Workers' Compensation and Rehabilitation Act 2003**
 - section 573(1)(a) and (2)
 - schedule 6, definition *superannuation contribution*

- 4 Workplace Health and Safety Act 1995**
 - section 182F(4)

Schedule 2 Consequential and minor amendments

sections 33 and 95

Body Corporate and Community Management Act 1997

1 Section 47(3)(c), ‘commissioner of land tax’—

omit, insert—

‘Commissioner of State Revenue appointed under the *Taxation Administration Act 2001*’.

Building Units and Group Titles Act 1980

1 Section 14, ‘commissioner of land tax’—

omit, insert—

‘Commissioner of State Revenue appointed under the *Taxation Administration Act 2001*’.

Charitable and Non-Profit Gaming Rule 1999

1 Section 17(1)(d), ‘commissioner of land tax’—

omit, insert—

‘Commissioner of State Revenue appointed under the *Taxation Administration Act 2001*’.

Land Tax Act 1915

- 1 **Section 11B(1)(d)(i), after ‘;’—**
insert—
‘and’.
- 2 **Section 11D(4)(a), after ‘;’—**
insert—
‘or’.
- 3 **Section 13(1)(g)(i) to (vi), after ‘;’—**
insert—
‘or’.
- 4 **Section 26C(2)(a), after ‘;’—**
insert—
‘and’.

Land Tax Regulation 1999

- 1 **Part 2, part 3, division 1 and part 4—**
omit.
- 2 **Section 20—**
omit.

- 3 Section 21(a), ‘issued using the CITEC Confirm System’—**
omit, insert—
‘obtained from the website on the internet of an entity engaged by the commissioner or chief executive for the purpose’.
- 4 Sections 23 to 25—**
omit.
- 5 Schedule, definitions *address for service, attorney, BPAY facility, certificate of title, combined form, court registrar, deed of grant, joint owners return and non-resident—***
omit.
- 6 Schedule, definitions *resident agent*, of a non-resident and *resident agent*, of a trustee—**
omit.
- 7 Schedule, definition *rules*, ‘Corporations Law’—**
omit, insert—
‘Corporations Act’.

Pay-roll Tax Regulation 1999

- 1 Section 1, ‘Pay-roll’—**
omit, insert—
‘Payroll’.

Taxation Administration Regulation 2002

1 Section 3—

insert—

‘BPAY facility means a facility by that name offered by BPAY Pty Limited ACN 079 137 518.’.

2 Section 3A(1)(c) to (g)—

renumber as section 3A(1)(d) to (h).

3 Section 3A(1)—

insert—

‘(c) land tax;’.

4 Section 3A(1)(d), as renumbered, ‘pay-roll tax or duty’—

omit, insert—

‘duty, pay-roll tax or land tax’.

5 Section 3A(1)(h), as renumbered, after ‘2001’—

insert—

‘or the *Land Tax Act 1915*’.

6 Section 3A(2), definition *BPAY facility*—

omit.

7 Section 3A(2)—

insert—

‘land tax means land tax levied under the *Land Tax Act 1915*, section 8.’.

8 After section 3A—

insert—

‘3B Electronic payment—Act, s 29A(4), definition *prescribed electronic way*

‘For the Act, section 29A(4), definition *prescribed electronic way*, each of the following is an electronic way—

- (a) electronic funds transfer;
- (b) direct debit;
- (c) BPAY facility.’.

9 Section 6—

omit, insert—

‘6 Unpaid tax interest—Act, s 54

- ‘(1) For section 54(2) of the Act, the prescribed rate of unpaid tax interest is an annual rate equal to the sum of the bank bill yield rate, rounded to the nearest second decimal point, and 8%.
- ‘(2) For section 54(2A)(a) of the Act, the day of the week is Sunday.’.

10 Section 9(1)(c)—

omit, insert—

- ‘(c) for part 4—the Commissioner of Territory Revenue under the *Taxation Administration Act 2007* (NT);’.

11 Schedule 1, part 4—

insert—

‘*Taxation Administration Act 2007*’.

Valuation of Land Act 1944

- 1 **Section 36(1), ‘commissioner of land tax, the’—**
omit.

- 2 **Section 73(1)(e) and (2), ‘commissioner of land tax’—**
omit, insert—
‘Commissioner of State Revenue appointed under the *Taxation Administration Act 2001*’.

- 3 **Section 79, ‘commissioner of land tax under the *Land Tax Act 1915*’—**
omit, insert—
‘Commissioner of State Revenue appointed under the *Taxation Administration Act 2001*’.

Valuation of Land Regulation 2003

- 1 **Section 7(2), ‘commissioner of land tax’—**
omit, insert—
‘Commissioner of State Revenue appointed under the *Taxation Administration Act 2001*’.