



Queensland

# **Revenue Legislation Amendment Act 2010**

**Act No. 25 of 2010**





Queensland

# Revenue Legislation Amendment Act 2010

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## **Revenue Legislation Amendment Act 2010**

**Act No. 25 of 2010**

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**An Act to amend the First Home Owner Grant Act 2000, the Land Tax Act 2010 and the Payroll Tax Act 1971 for particular purposes**

**[Assented to 17 June 2010]**

[s 1]

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**The Parliament of Queensland enacts—**

## **Part 1 Preliminary**

### **1 Short title**

This Act may be cited as the *Revenue Legislation Amendment Act 2010*.

### **2 Commencement**

- (1) Part 2 is taken to have commenced on 1 June 2010.
- (2) Part 3 commences on 30 June 2010.
- (3) Part 4 commences on 1 July 2010.

## **Part 2 Amendment of First Home Owner Grant Act 2000**

### **3 Act amended**

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

### **4 Amendment of pt 3, div 5, hdg (Special eligible transactions)**

Part 3, division 5, heading, after ‘Special’—  
*insert—*  
**‘and regional’.**

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## 5 Insertion of new s 25BA

After section 25B—

*insert—*

### **‘25BA Meaning of *regional eligible transaction* for div 5**

- ‘(1) A *regional eligible transaction* is an eligible transaction the commencement date for which is between 1 June 2010 and 30 June 2011, both dates inclusive, if—
- (a) the transaction is—
    - (i) a contract for the purchase of a new home; or
    - (ii) a comprehensive home building contract for a new home; or
    - (iii) the building of a new home by an owner builder; and
  - (b) on the commencement date for the transaction, the land on which the home is or will be located is wholly outside the SEQ region.
- ‘(2) However, an eligible transaction that is a contract is not a regional eligible transaction if the commissioner is satisfied the contract forms part of a scheme to circumvent limitations on, or requirements affecting, eligibility or entitlement to a first home owner grant for a regional eligible transaction.
- ‘(3) Unless satisfied to the contrary, the commissioner must presume the existence of a scheme mentioned in subsection (2) if the contract replaces a contract made before 1 June 2010, and the contract is—
- (a) to purchase the same or a substantially similar home; or
  - (b) a comprehensive home building contract to build the same or a substantially similar home.
- ‘(4) In this section—
- SEQ region** means the local government areas of the following local governments—
- Brisbane City Council

[s 6]

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- Gold Coast City Council
- Ipswich City Council
- Lockyer Valley Regional Council
- Logan City Council
- Moreton Bay Regional Council
- Redland City Council
- Scenic Rim Regional Council
- Somerset Regional Council
- Sunshine Coast Regional Council.’.

## **6 Amendment of s 25C (Amount of grant)**

Section 25C—

*insert—*

- ‘(3) Despite section 20, the amount of a first home owner grant for an eligible transaction that is a regional eligible transaction is the lesser of the following—
- (a) the consideration for the transaction; or
  - (b) \$11000.’.

## **7 Amendment of schedule (Dictionary)**

Schedule—

*insert—*

‘*regional eligible transaction*, for part 3, division 5, see section 25BA.’.



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## Part 3                      Amendment of Land Tax Act 2010

### 8        Act amended

This part amends the *Land Tax Act 2010*.

### 9        Insertion of new s 51A

After section 51—

*insert—*

#### **'51A Supported accommodation**

'(1) Land on which a supported accommodation service is conducted is exempt land.

'(2) In this section—

*residential service* see the *Residential Services (Accreditation) Act 2002*, section 4.

*supported accommodation service* means a residential service accredited at level 3 under the *Residential Services (Accreditation) Act 2002*.'

## Part 4                      Amendment of Payroll Tax Act 1971

### 10      Act amended

This part amends the *Payroll Tax Act 1971*.

### 11      Amendment of s 27A (Rebate for periodic liability)

(1) Section 27A(1)(a), 'the financial year ending 30 June 2010'—

*omit, insert—*

[s 12]

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‘a financial year ending 30 June 2010 or 2011’.

- (2) Section 27A(2), from ‘the periodic return’—

*omit, insert—*

‘each periodic return period is reduced by the amount of the rebate for the period.’.

- (3) Section 27A(3)—

*omit, insert—*

- ‘(3) In this section—

**rebate**, for a periodic return period, means the lesser of the following amounts—

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

$$T \times \frac{W}{4}$$

where—

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

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

- (b) the employer’s, or DGE’s, periodic liability for payroll tax for the periodic return period.’.

## **12 Amendment of s 35A (Rebate for annual payroll tax amount)**

- (1) Section 35A(1)(a), ‘the financial year ending 30 June 2010’—

*omit, insert—*

‘a financial year ending 30 June 2010 or 2011’.

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

*omit, insert—*

‘each financial year is reduced by the amount of the rebate for the financial year.’.

(3) Section 35A(4)—

*omit, insert—*

‘(4) In this section—

**rebate**, for a financial year, means the lesser of the following amounts—

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

$$T \times \frac{W}{4}$$

where—

**T** means the appropriate rate of payroll tax for the financial year.

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

(b) the employer’s, or DGE’s, annual payroll tax amount for the financial year.’.

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

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

*omit, insert—*

‘a financial year ending 30 June 2010 or 2011’.

(2) Section 43A(2), after ‘rebate’—

*insert—*

‘for the period’.

(3) Section 43(3)—

*omit, insert—*

‘(3) In this section—

**rebate**, for a final period, means the lesser of the following amounts—

[s 14]

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

$$T \times \frac{W}{4}$$

where—

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

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

- (b) the employer's, or DGE's, final payroll tax amount for the final period.'.

#### 14 Amendment of s 49A (Definitions for div 6A)

Section 49A, definition *relevant financial year*—

*omit, insert*—

'*relevant financial year*, for an excess rebate, means—

- (a) if the excess rebate relates to an assessment of annual liability—the financial year ending 30 June 2010 or 2011 to which the assessment relates; or
- (b) if the excess rebate relates to an assessment of final liability—the financial year ending 30 June 2010 or 2011 that includes the final period.'.

#### 15 Amendment of schedule (Dictionary)

Schedule, definition *relevant financial year*—

*omit, insert*—

'*relevant financial year* means—

- (a) for part 2, division 6, see section 44; or
- (b) for part 2, division 6A, see section 49A.'.

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