



Queensland

Revenue Legislation Amendment Bill 2005



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2005

A Bill

for

An Act to amend the Duties Act 2001, the Gaming Machine Act 1991 and the Land Tax Act 1915, and for other purposes

The Parliament of Queensland enacts—		1
Part 1	Preliminary	2
Clause 1	Short title	3
	This Act may be cited as the <i>Revenue Legislation Amendment Act 2005</i> .	4 5
Clause 2	Commencement	6
	(1) Sections 4, 5, 8, 11 to 16 and 19, and schedule 2, amendments 3 to 12 of the <i>Duties Act 2001</i> and amendment of the <i>Retail Shop Leases Act 1994</i> , commence on 1 January 2006.	7 8 9
	(2) Sections 6, 7, 17 and 18, part 3, and schedule 2, amendments of the <i>Gaming Machine Act 1991</i> , commence on 1 July 2006.	10 11
Part 2	Amendment of Duties Act 2001	12
Clause 3	Act amended in pt 2	13
	This part amends the <i>Duties Act 2001</i> .	14
Clause 4	Amendment of s 11 (What is the <i>dutiable value</i> of a dutiable transaction)	15 16
	Section 11(4), from ‘total’—	17
	<i>omit, insert—</i>	18
	‘total of any of the following amounts payable for the lease—	19
	(a) premiums, fines or other consideration payable for the grant of the lease;	20 21

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- (b) consideration paid for, or the value of, any moveable chattels taken over by the lessee from the lessor or outgoing lessee; 1
2
3
- (c) if, on the leased premises, a business is to be carried on and an amount in excess of what would be the rent if a business was not carried on is charged for the lease—the excess amount.’. 4
5
6
7

- Clause 5 Amendment of s 23 (When credit to be allowed for duty paid)** 8
9
- (1) Section 23(1), after ‘lease duty paid’— 10
 insert— 11
 ‘under repealed chapter 4’. 12
- (2) Section 23— 13
 insert— 14
- ‘(4) In this section— 15
 repealed chapter 4 means chapter 4 (Lease duty) as it was in 16
 force from time to time before its repeal by the *Revenue* 17
 Legislation Amendment Act 2005.’. 18
- Clause 6 Amendment of s 91 (Concession for transfer duty—home)** 19
20
- (1) Section 91(3), (5) and (6), ‘\$300000’— 21
 omit, insert— 22
 ‘\$320000’. 23
- (2) Section 91(5)(a), ‘\$3000’— 24
 omit, insert— 25
 ‘\$3200’. 26
- Clause 7 Amendment of s 93 (Concession for transfer duty—mixed and multiple claims for homes and first homes for individuals)** 27
28
29
- Section 93(4)(b)(ii) and (5)(b)(ii), ‘\$300000’— 30

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omit, insert— 1

‘\$320000’. 2

Clause 8	Amendment of s 146 (Exemption—lease duty)	3
	(1) Section 146, heading, ‘lease duty’—	4
	<i>omit, insert—</i>	5
	‘leases of particular residences’.	6
	(2) Section 146, from ‘Queensland’—	7
	<i>omit, insert—</i>	8
	‘Queensland if—	9
	(a) the new right is an instrument that is—	10
	(i) a lease of a dwelling house; or	11
	(ii) a site agreement; and	12
	(b) the leased premises are not used for carrying on a business or commercial venture; and	13 14
	(c) there is no premium, fine or other consideration payable for the grant of the new right.’.	15 16
	(3) Section 146—	17
	<i>insert—</i>	18
	‘(2) In this section—	19
	<i>leased premises</i> includes the land the subject of a site agreement.’.	20 21
Clause 9	Amendment of s 241 (Lodging statements and payment of lease duty)	22 23
	(1) Section 241—	24
	<i>insert—</i>	25
	‘(7A) However, subsection (7)(b) does not apply if the term of the option starts on or after 1 January 2006, whether the option is exercised before, on or after 1 January 2006.’.	26 27 28

- (2) Section 241(7A) to (10)— 1
renumber as section 241(8) to (11). 2

Clause 10	Insertion of new s 242A	3
	After section 242—	4
	<i>insert</i> —	5
	'242A Reassessment of lease duty for particular options	6
	'(1) This section applies if the commissioner is satisfied—	7
	(a) lease duty of at least \$75 has been paid under section	8
	241 for a further period of a lease or occupancy right	9
	under an option contained in the lease or right; and	10
	(b) the further period of the lease or occupancy right starts	11
	on or after 1 January 2006.	12
	'(2) The commissioner must reassess the lease duty if an	13
	application for reassessment is made by 31 December 2006 by	14
	the lessor or grantor and lessee or grantee.	15
	'(3) The commissioner must make a reassessment for nil duty for	16
	the further period of the lease or occupancy right.'	17
Clause 11	Omission of ch 4 (Lease duty)	18
	Chapter 4—	19
	<i>omit</i> .	20
Clause 12	Omission of ch 6 (Credit business duty)	21
	Chapter 6—	22
	<i>omit</i> .	23
Clause 13	Amendment of s 342 (When commercial hirer not liable for hire duty)	24
	Section 342(1), from 'if'—	25
	<i>omit, insert</i> —	26
		27

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‘if the total hiring charges received by the hirer in the preceding 12 months was not more than \$100000.’. 1
2

Clause 14 Amendment of s 437 (Application for registration to carry on particular businesses) 3
4

Section 437(1), ‘credit provider,’ — 5
omit. 6

Clause 15 Insertion of new s 532A 7

Chapter 17, part 2, division 6— 8
insert— 9

‘532A Ending of application of div 6 10

‘This division stops applying on 1 January 2006. 11

Note— 12

See also section 563 (Leases etc. to which repealed Act applied).’ 13

Clause 16 Insertion of new ch 17, pt 5 14

Chapter 17— 15

insert— 16

‘Part 5 Transitional and savings 17

provisions for Revenue 18

Legislation Amendment Act 19

2005 20

‘Division 1 Provisions for ending of credit 21

business duty 22

‘554 Meaning of particular terms used in div 1 23

‘(1) In this division— 24

pre-repeal credit transaction means a credit transaction 25

entered into by a credit provider before 1 January 2006. 26

registered credit provider means a person who was, immediately before 1 January 2006, registered under chapter 12, part 1, to carry on business in Queensland as a credit provider and as a self assessor.

repealed, for a provision of this Act, means the provision as in force immediately before 1 January 2006.

‘(2) A term used in this division and defined in repealed chapter 6 has the meaning given to it under repealed chapter 6.

‘555 Savings provision for pre-repeal credit transactions

‘(1) The credit business duty provisions continue to apply for rights, privileges and liabilities that would have been acquired, accrued or incurred on or after 1 January 2006 in relation to a relevant credit amount for a pre-repeal credit transaction if the provisions had not been repealed.

Example of how the credit business duty provisions continue to apply under this section—

A credit provider may be required to lodge a return or statement, and pay credit business duty, on or after 1 January 2006 in relation to a relevant credit amount for a pre-repeal credit transaction.

‘(2) Subsection (1) applies subject to section 556.

‘(3) In this section—

credit business duty provisions means—

(a) repealed chapter 6; and

(b) schedule 6, repealed definition *short-term*.

relevant credit amount, for a pre-repeal credit transaction, means a credit amount for the transaction that exists before 1 January 2006.

‘556 Cash price for particular credit arrangements not included in credit amount

‘Repealed section 303(4)¹ does not apply under section 555(1) to the extent it would otherwise provide that the cash price for

¹ Repealed section 303 (What is the *credit amount* for a credit transaction)

a credit arrangement that is a pre-repeal credit transaction is an amount debited under the arrangement if—	1 2
(a) the cash price is not paid within the period mentioned in the repealed section; and	3 4
(b) the period ends on or after 1 January 2006.	5
‘557 Ending of registration of credit providers	6
‘(1) This section applies to a registered credit provider.	7
‘(2) The following are cancelled on 1 January 2006—	8
(a) the person’s registration under chapter 12, part 1, to carry on business in Queensland as a credit provider;	9 10
(b) the person’s registration under chapter 12, part 1, as a self assessor for duty on instruments or transactions to which the person becomes a party for carrying on business as a credit provider.	11 12 13 14
‘(3) However, subsection (2) does not affect—	15
(a) the registration of the person under this Act for any other purpose; or	16 17
<i>Examples—</i>	18
• registration of the person under chapter 12, part 1, to carry on business as a commercial hirer and as a self assessor	19 20
• registration of the person under chapter 12, part 2 or 3	21
(b) a requirement that applies to the person under this Act or the Administration Act in relation to a pre-repeal credit transaction.	22 23 24
‘Division 2 Provisions for ending of lease duty	25
‘558 Meaning of particular terms used in div 2	26
‘(1) In this division—	27
<i>pre-repeal lease duty liability</i> means a liability for lease duty arising under repealed chapter 4 before 1 January 2006.	28 29
<i>repealed</i> , for a provision of this Act, means the provision as in force immediately before 1 January 2006.	30 31

‘(2)	A term used in this division and defined in repealed chapter 4 has the meaning given to it under repealed chapter 4.	1 2
‘559	Savings provision for particular leases and occupancy rights	3 4
‘(1)	Repealed chapter 4 continues to apply for rights, privileges and liabilities that would have been acquired, accrued or incurred on or after 1 January 2006 in relation to a lease or occupancy right for which there is a pre-repeal lease duty liability if chapter 4 had not been repealed.	5 6 7 8 9
‘(2)	Subsection (1) applies subject to section 560 and 561.	10
‘560	Application of repealed s 241	11
‘(1)	Repealed section 241(2) and (4) ² applies under section 559(1) only if the relevant event happened before 1 January 2006.	12 13
‘(2)	Repealed section 241(9) does not apply under section 559(1) in relation to an agreement increasing the cost of a lease or occupancy right that is made on or after 1 January 2006.	14 15 16
‘(3)	In this section—	17
	<i>relevant event</i> means—	18
(a)	for repealed section 241(2)—the event mentioned in repealed section 241(3)(a) or (b) that starts the 30 day period mentioned in the subsection; or	19 20 21
(b)	for repealed section 241(4)—the event mentioned in repealed section 241(5)(a) or (b) that starts the 30 day period mentioned in the subsection.	22 23 24
‘561	Reassessments under repealed s 242	25
‘(1)	Repealed section 242 ³ applies under section 559(1) only for a lease or occupancy right that is terminated before 1 January 2016.	26 27 28

2 Repealed section 241 (Lodging statements and payment of lease duty)

3 Repealed section 242 (Reassessment of lease duty for particular earlier termination of lease or occupancy right)

‘(2)	Repealed section 242 also applies, despite its repeal, to a section 532 instrument that is terminated before 1 January 2016.	1 2 3
‘(3)	For subsection (2), repealed section 242 applies with any necessary changes to the termination of the instrument as if it were the termination of a lease or occupancy right.	4 5 6
‘(4)	In this section—	7
	<i>section 532 instrument</i> means a lease, transaction, contract or agreement—	8 9
	(a) mentioned in section 532(1); ⁴ and	10
	(b) that was in force immediately before 1 January 2006.	11
‘562	Saving of particular provisions for exempt institutions	12
‘(1)	This section applies if an assessment for lease duty was made before 1 January 2006.	13 14
‘(2)	If the assessment was made on the basis that an exemption under chapter 10, part 2, division 1, ⁵ applied, previous sections 417 and 419 continue to apply in relation to the lease.	15 16 17
‘(3)	For subsection (2), a reassessment made as required under previous section 419(3) imposing duty on the lease must be made as if chapter 4 had not been repealed.	18 19 20
‘(4)	If duty was imposed on the lease because the use requirements under chapter 10, part 2, division 2 would not be complied with, previous section 418 continues to apply for the lease, even if the duration period ends on or after 1 January 2006.	21 22 23 24
‘(5)	In this section—	25
	<i>previous</i> , for a provision of this Act, means the provision as in force immediately before 1 January 2006.	26 27
‘563	Leases etc. to which repealed Act applied	28
‘(1)	This section applies for the following—	29

4 Section 532 (Credit or refund for termination of particular leases etc.)

5 Chapter 10 (General exemptions), part 2 (Exemptions for particular duties for exempt institutions), division 1 (Exemptions for exempt institutions)

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- (a) a lease or agreement to lease to which the repealed Act applied, immediately before 1 January 2006, under section 530;⁶
- (b) an instrument increasing rent to which the repealed Act applied, immediately before 1 January 2006, under section 530A.⁷
- ‘(2) Section 64C of the repealed Act continues to apply for the lease, agreement to lease or instrument.
- ‘564 Ending of registration of self assessor**
- ‘(1) This section applies to a person who is registered, immediately before 1 January 2006, as a self assessor under chapter 12, part 2 or 3.⁸
- ‘(2) The registration mentioned in subsection (1) is cancelled on 1 January 2006 to the extent it applies for duty on leases or occupancy rights.
- ‘(3) However, subsection (2) does not affect—
- (a) the registration of the person under this Act for any other purpose; or
- Example—*
- registration of the person under chapter 12, part 2 or 3, as a self assessor for duty on instruments or transactions other than leases or occupancy rights
- (b) a requirement that applies to the person under this Act or the Administration Act in relation to a lease or occupancy right for which there is a pre-repeal lease duty liability.

6 Section 530 (Repealed Act applies to particular leases and agreements for leases)

7 Section 530A (Repealed Act applies to instruments increasing rent in relation to particular leases etc.)

8 Chapter 12 (Registered persons), part 2 (Registration of parties to instruments and transactions as self assessors) or 3 (Registration of agents as self assessors)

'565	No refund of lease duty merely because lease or occupancy right ends on or after 1 January 2006	1 2
	'(1) To remove any doubt, it is declared that a person is not entitled, under a relevant Act or otherwise, to a refund of lease duty paid for a lease or occupancy right only because the lease or right ends on or after the repeal of chapter 4.	3 4 5 6
	'(2) In this section— <i>relevant Act</i> means this Act, the Administration Act or the repealed Act.'	7 8 9
Clause 17	Insertion of new ch 17, pt 5, div 3	10
	Chapter 17, part 5—	11
	<i>insert—</i>	12
'Division 3	Provisions for amendments about transfer duty etc.	13 14
'566	Application of amendments about rates of duty on dutiable transactions and relevant acquisitions for land rich and corporate trustee duty	15 16 17
	'Schedule 3 ⁹ as in force on 1 July 2006 applies to dutiable transactions and relevant acquisitions if liability for transfer duty, land rich duty or corporate trustee duty arises on or after 1 July 2006.	18 19 20 21
'567	Application of amendments about concession for transfer duty for home	22 23
	'(1) Chapter 2, part 9, division 3 ¹⁰ as in force on 1 July 2006 applies to dutiable transactions if liability for transfer duty arises on or after 1 July 2006.	24 25 26

9 Schedule 3 (Rates of duty on dutiable transactions and relevant acquisitions for land rich and corporate trustee duty)

10 Chapter 2 (Transfer duty), part 9 (Concessions for homes), division 3 (Concessions for homes and first homes)

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- ‘(2) However, the division as in force immediately before 1 July 2006 applies to a dutiable transaction that is the transfer, or agreement for the transfer, of residential land made on or after 1 July 2006 if—
- (a) the transfer or agreement replaces a transfer, or an agreement for the transfer, that included the residential land and was made before 1 July 2006; or
 - (b) the transferee had an option to purchase the residential land, or the transferor had an option to require the transferee to purchase the residential land, granted before 1 July 2006 and exercised on or after 1 July 2006; or
 - (c) another arrangement was made before 1 July 2006 the sole or main purpose of which was to defer the making of the transfer or agreement until 1 July 2006 or later so the concession for transfer duty under the division, as in force on or after 1 July 2006, would apply in relation to the dutiable transaction.’.

- Clause 18 Amendment of sch 3 (Rates of duty on dutiable transactions and relevant acquisitions for land rich and corporate trustee duty)**
- Schedule 3, item for dutiable value more than \$500000—
omit, insert—

‘More than \$500000 but not more than \$700000 \$15975 plus \$4.00 for each \$100, or part of \$100, by which the dutiable value is more than \$500000

More than \$700000 \$23975 plus \$4.50 for each \$100, or part of \$100, by which the dutiable value is more than \$700000’.

- Clause 19 Amendment of sch 6 (Dictionary)**
- (1) Schedule 6, definitions *cost, credit amount, credit arrangement, credit business duty, credit provider, credit*

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<i>transaction, discount transaction, grantee, grantor, lease,</i>	1
<i>lease duty, loan, occupancy right, registered credit provider</i>	2
<i>and short-term—</i>	3
<i>omit.</i>	4
(2) Schedule 6—	5
<i>insert—</i>	6
<i>‘lease means—</i>	7
(a) a lease, or agreement for lease, of land in Queensland;	8
or	9
(b) an offer for the grant of exclusive possession of land in	10
Queensland.	11
<i>loan</i> see section 250.	12
<i>occupancy right</i> means an agreement granting, or an offer for	13
the grant of, a right to occupy premises in Queensland if—	14
(a) the occupier intends to use the premises for conducting	15
a business; and	16
(b) the occupier does not obtain a right to exclusive	17
possession but the occupier’s use and enjoyment of the	18
premises as a place of business is not adversely affected	19
by the absence of the right to exclusive possession; and	20
(c) one of the following applies—	21
(i) the right is for a term of less than 1 month and	22
there is an arrangement for extension or renewal of	23
the right beyond 1 month and the cost of the right	24
is more than \$10000 on an annual basis;	25
(ii) the right is for a term of at least 1 month but less	26
than 1 year and the cost of the right is more than	27
\$10000 on an annual basis;	28
(iii) the right is for a term of at least 1 year and the	29
consideration for the term of the right is more than	30
\$10000 annually.	31
<i>pre-repeal credit transaction</i> , for chapter 17, part 5, division	32
1, see section 554(1).	33
<i>pre-repeal lease duty liability</i> , for chapter 17, part 5, division	34
2, see section 558(1).	35

<i>registered credit provider</i> , for chapter 17, part 5, division 1, see section 554(1).	1 2
<i>repealed—</i>	3
(a) for chapter 17, part 5, division 1, see section 554(1); and	4
(b) for chapter 17, part 5, division 2, see section 558(1).’.	5

Part 3	Amendment of Gaming Machine Act 1991	6 7
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Clause 20	Act amended in pt 3	8
	This part amends the <i>Gaming Machine Act 1991</i> .	9
Clause 21	Amendment of s 316A (Purpose of div 3)	10
	Section 316A(2)—	11
	<i>omit, insert—</i>	12
	‘(2) Amounts attributable to the levy may be used for health services and services related to health services.	13 14
	‘(3) In this section—	15
	<i>health services</i> means services for maintaining, improving or restoring people’s health and wellbeing.’.	16 17
Clause 22	Amendment of s 322 (Disposition of fees etc.)	18
	(1) Section 322(5)(c)—	19
	<i>renumber</i> as section 322(5)(g).	20
	(2) Section 322(5)—	21
	<i>insert—</i>	22
	‘(c) major public sporting facilities of State-wide significance; and	23 24
	(d) major cultural facilities of State-wide significance; and	25

- (e) infrastructure for facilities mentioned in paragraph (c) or (d); and 1
2
- (f) funding that part of the department through which this Act is administered; and’. 3
4

Clause 23 Insertion of new pt 12, div 11 5

After section 441— 6

insert— 7

‘Division 11 Provisions for Revenue Legislation Amendment Act 2005 8
9

‘442 Dealing with major facilities levy amount 10

‘(1) Subsection (2) applies to an amount— 11

(a) paid under the Act as major facilities levy before the commencement; and 12
13

(b) on the commencement, not used for a purpose mentioned in section 316A(2) as in force before the commencement. 14
15
16

‘(2) The amount is transferred to the community investment fund. 17

‘(3) An amount payable under the Act as major facilities levy but not paid before the commencement must be paid into the community investment fund. 18
19
20

‘(4) This section applies despite sections 316C and 322(3) as in force before the commencement. 21
22

‘(5) In this section— 23

commencement means the commencement of this division. 24

community investment fund means the community investment fund established under section 314. 25
26

‘443 When health services levy is payable 27

‘The health services levy under section 316B is payable for July 2006 and each month after July 2006.’. 28
29

Part 4	Amendment of Land Tax Act 1915	1
		2
Clause 24	Act amended in pt 4	3
	This part amends the <i>Land Tax Act 1915</i> .	4
Clause 25	Amendment of s 3 (Definitions)	5
	Section 3—	6
	<i>insert—</i>	7
	<i>‘allowable PPR deduction</i> see section 11EA(2).	8
	<i>member</i> , of a person’s family, means each of the following—	9
	(a) the person’s spouse;	10
	(b) the parents of the person or the person’s spouse;	11
	(c) the grandparents of the person or the person’s spouse;	12
	(d) a brother, sister, nephew or niece of the person or the person’s spouse;	13
	(e) a child, stepchild or grandchild of the person;	15
	(f) the spouse of anyone mentioned in paragraph (d) or (e).	16
	<i>non-PPR purpose</i> see section 3EA(1)(b).	17
	<i>residential area</i> means a building, part of a building, or another place of accommodation, that is used, or, if not being used, is available for use, for residential purposes.	18
		19
		20
	<i>Examples—</i>	21
	a house, home unit, flat or granny flat, manufactured home within the meaning of section 13, or an outbuilding associated with a house	22
		23
	<i>tenancy agreement</i> includes any of the following—	24
	(a) a lease or licence;	25
	(b) an agreement or arrangement about boarding or lodging for a person.’.	26
		27

Clause 26	Amendment of s 3E (When land is a principal place of residence)	1 2
	(1) Section 3E(a) and (b), ‘and for no other purpose’—	3
	<i>omit.</i>	4
	(2) Section 3E—	5
	<i>insert—</i>	6
	‘(2) If there is not more than 1 family letting in relation to the land, the family letting—	7 8
	(a) is taken to be included in the use of the land as the person’s principal place of residence; and	9 10
	(b) is not a use of the land for a non-PPR purpose.	11
	‘(3) For subsection (2), there is a family letting in relation to the land if each of the following applies—	12 13
	(a) the land is used as the principal place of residence of a person (the <i>principal resident</i>) under subsection (1)(a) or (b);	14 15 16
	(b) the principal resident has given a member of the principal resident’s family the right to live on the land under a tenancy agreement;	17 18 19
	(c) the gross floor area of the residential area to which the right relates (the <i>leased area</i>) is not more than 50% of the total floor area of all residential areas on the land;	20 21 22
	(d) the family member mentioned in paragraph (b)—	23
	(i) uses the leased area for residential purposes; and	24
	(ii) has not given the right to occupy any part of the leased area to another person under a tenancy agreement;	25 26 27
	(e) the rent payable for the leased area is not more than the market rent for the area.	28 29
	‘(4) However, there is no family letting in relation to the land if—	30
	(a) the leased area is 1 of 3 or more flats in a building; and	31
	(b) the leased area is not used for residential purposes by the principal resident.	32 33

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- ‘(5) To remove any doubt, it is declared that land may be used as a person’s principal place of residence even if the land is also used for another purpose.’

Clause 27 Insertion of new s 3EA

After section 3E—

insert—

‘3EA When land is used for a substantial non-PPR purpose

- ‘(1) This section applies if—
- (a) land is used as the principal place of residence of a person (the *principal resident*) in relation to a financial year; and
 - (b) the commissioner is satisfied that, on 30 June immediately preceding the financial year, the land was also being used for a purpose (a *non-PPR purpose*) other than as the principal resident’s principal place of residence.
- ‘(2) For working out the allowable PPR deduction, the commissioner must decide whether the non-PPR purpose is a substantial non-PPR purpose, having regard to each of the following factors—
- (a) whether a person other than the principal resident has been given a right to occupy any part of the land under a tenancy agreement;
 - (b) whether a person, other than the principal resident or a member of the principal resident’s family who uses the land as his or her principal place of residence, carries out work on the land as an employee or contractor, other than work related to the land itself or a building situated on the land;
 - (c) the extent to which a person uses the land, or has set the land aside for use, for a non-PPR purpose;

Examples—

- 1 Two rooms of a house on the land are set aside for a hairdressing business.

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- 2 A shed on the land is used for a repair business. 1
- 3 A retail shop is operated at the front of a house on the land. 2
- (d) whether the gross income generated during the most 3
recently ended financial year from business or an 4
income producing activity on the land is more than— 5
- (i) an amount prescribed under a regulation; or 6
- (ii) if no amount is prescribed under a 7
regulation—\$30000; 8
- (e) any other relevant matter. 9
- ‘(3) However, the commissioner must decide the non-PPR purpose 10
is not a substantial non-PPR purpose if the only relevant 11
factors are 1 or more of the following— 12
- (a) there is not more than 1 allowable letting for the land; 13
- (b) a person who resides on the land carries out work on the 14
land, other than excluded work, as an employee under 15
an arrangement with the person’s employer. 16
- ‘(4) In this section— 17
- allowable letting*** means a person (the ***occupant***) other than 18
the principal resident has been given the right to occupy an 19
allowable residential area on the land under a tenancy 20
agreement, if— 21
- (a) the area is used by the occupant for residential purposes; 22
and 23
- (b) the occupant has not given the right to occupy any part 24
of the area to another person under a tenancy agreement; 25
and 26
- (c) the rent payable for the area is not more than the market 27
rent for the area. 28
- allowable residential area*** means a residential area that is not 29
more than the prescribed area, except a residential area that— 30
- (a) is 1 of 3 or more flats in a building; and 31
- (b) is not used for residential purposes by the principal 32
resident. 33

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excluded work means work involving use of the land for a purpose for which, or in a manner in which, residential land is not ordinarily used.

Example of work that would be excluded work—

manufacturing work carried out in a shed

Example of work that would not be excluded work—

office work carried out under a telecommuting arrangement in a home study

prescribed area means—

- (a) the area prescribed under a regulation; or
- (b) if no area is prescribed under a regulation—28m².

Clause 28 Amendment of s 11 (Taxable value)

Section 11(6A) and (6D), from ‘there shall be deducted’—

omit, insert—

‘the allowable PPR deduction must be deducted.’.

Clause 29 Amendment of s 11B (Provisions relating to land comprised in a building units plan etc.)

(1) Section 11B(2), from ‘there shall be deducted’—

omit, insert—

‘the allowable PPR deduction must be deducted.’.

(2) Section 11B(3), from ‘where’—

omit, insert—

‘if—

- (a) the lot is owned by a person other than in the capacity of trustee; and
- (b) the lot is used by the person as the person’s principal place of residence and is not used for a substantial non-PPR purpose; and
- (c) the person owns no other land in Queensland and is not taken under a provision of this Act to own any other land in Queensland.’.

- (3) Section 11B(3A), from ‘there shall be deducted’— 1
omit, insert— 2
‘the allowable PPR deduction must be deducted.’. 3

- Clause 30 Amendment of 11BA (Provisions relating to scheme land for a community titles scheme)** 4
5
- (1) Section 11BA(2), from ‘there is to be deducted’— 6
omit, insert— 7
‘the allowable PPR deduction must be deducted.’. 8
- (2) Section 11BA(3), from ‘if’— 9
omit, insert— 10
‘if— 11
- (a) the lot is owned by a person other than in the capacity of 12
trustee; and 13
- (b) the lot is used by the person as the person’s principal 14
place of residence and is not used for a substantial 15
non-PPR purpose; and 16
- (c) the person owns no other land in Queensland and is not 17
taken under a provision of this Act to own any other 18
land in Queensland.’. 19
- (3) Section 11BA(4), from ‘there is to be deducted’— 20
omit, insert— 21
‘the allowable PPR deduction must be deducted.’. 22

- Clause 31 Insertion of new ss 11EA and 11EB** 23
- After section 11E— 24
insert— 25
- ‘11EA Allowable deduction for principal place of residence** 26
- ‘(1) This section applies if a deduction is allowable under section 27
11(6A) or (6D), 11B(2) or (3A), or 11BA(2) or (4). 28
- ‘(2) The amount to be deducted (the *allowable PPR deduction*) 29
is— 30

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- (a) if the land is used for a substantial non-PPR purpose—the amount equivalent to the proportion of the relevant unimproved value of the land worked out by the commissioner for subsection (4)(a); or
- (b) if the land is not used for a substantial non-PPR purpose—the amount equivalent to the relevant unimproved value of the land.
- ‘(3) However, if the owner of the land is a relevant joint owner, the allowable PPR deduction is the joint owner’s proportion of the amount mentioned in subsection (2)(a) or (b).
- ‘(4) The commissioner must apportion the relevant unimproved value of land used for a substantial non-PPR purpose between—
- (a) the use of the land as a principal place of residence; and
- (b) the use of the land for substantial non-PPR purposes.
- ‘(5) For making the apportionment mentioned in subsection (4), the commissioner must have regard to—
- (a) the proportion of the land used for the purposes mentioned in subsection (4)(a) and (b); and
- (b) the extent to which the land is used for those purposes.
- ‘(6) In this section—
- individual interest*, of a relevant joint owner of land, means the owner’s interest in the land for which the owner is, under section 25, separately assessed.
- proportion*, of a relevant joint owner of land, means the proportion that is the same as the proportion that the owner’s individual interest in the land bears to the total of all owners’ interests in the land.
- relevant joint owner*, of land, means a joint owner who does not hold the land in the capacity of trustee.

- ‘11EB Requirement to give information about principal place of residence**
- ‘(1) This section applies to a person who owns land—

- (a) for which the person claims a deduction under section 11(6A) or (6D), 11B(2) or (3A), or 11BA(2) or (4); or
- (b) the person claims is exempt under section 11B(3), 11BA(3) or 13(1)(h).
- ‘(2) On the written request of the commissioner, the person must give the commissioner, in the approved form and within the period stated in the request, information reasonably required by the commissioner for deciding any of the following—
- (a) whether the land is used as a person’s principal place of residence, including whether there is a family letting in relation to the land for section 3E(2);
- (b) whether the land is used for a substantial non-PPR purpose;
- (c) if the land is used for a substantial non-PPR purpose—the apportionment mentioned in section 11EA(4).
- ‘(3) The stated period must be at least 28 days after the person is given the request.’.

- Clause 32 Amendment of s 13 (Land exempted from tax)**
- Section 13(1)(h)—
- omit, insert—*
- ‘(h) land comprised in 1 parcel, if—
- (i) the land is owned by a person who holds the land other than in the capacity of trustee; and
- (ii) the land is used by the person as the person’s principal place of residence and is not used for a substantial non-PPR purpose; and
- (iii) the person owns no other land in Queensland and is not taken under another provision of this Act to own any other land in Queensland;’.

- Clause 33 Amendment of s 19 (Assessment in case of default or unsatisfactory return)**
- (1) Section 19(1)(a), after ‘return’—

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insert— 1

‘or information required under this Act to be given’. 2

(2) Section 19(1)(c), after ‘made’— 3

insert— 4

‘or information given as required under this Act’. 5

Clause 34 Amendment of s 62 (Application of particular amendments) 6
7

Section 62— 8

insert— 9

‘(2) This Act, as amended by the *Revenue Legislation Amendment Act 2005*, applies to land tax levied for the financial year beginning on 1 July 2005 and each later financial year.’. 10
11
12

Part 5 Other amendments of Acts 13

Clause 35 Amendments of superannuation legislation—sch 1 14

Schedule 1 amends the Acts it mentions. 15

Clause 36 Minor and consequential amendments—sch 2 16

Schedule 2 amends the Acts it mentions. 17

Schedule 1	Amendments of superannuation legislation	1 2
	section 35	3
	Parliamentary Contributory Superannuation Act 1970	4
1	Section 25C(3)(d)— <i>omit.</i>	5 6
2	Part 4, after section 30G— <i>insert—</i>	7 8
‘Division 4	Provision for Revenue Legislation Amendment Act 2005	9 10
‘30H	Transitional provision about superannuation contributions surcharge	11 12
	‘To work out the amount equal to the balance of a former member’s surcharge debt account under section 25C, the amendment of the section by the <i>Revenue Legislation Amendment Act 2005</i> applies as if the amendment had commenced on 1 July 2005.’.	13 14 15 16 17
	Superannuation (State Public Sector) Act 1990	18
1	Section 15G(2)(d)— <i>omit.</i>	19 20
2	Section 30, ‘part 3A’— <i>omit, insert—</i> ‘part 3’.	21 22 23

Schedule 1 (continued)

3	Part 6, heading—	1
	<i>omit, insert—</i>	2
‘Part 6	Transitional provisions	3
‘Division 1	Financial Sector Reform (Queensland) Act 1999’.	4 5
4	Part 7, heading—	6
	<i>omit, insert—</i>	7
‘Division 2	South East Queensland Water Board (Reform Facilitation) Act 1999’.	8 9 10
5	After section 34—	11
	<i>insert—</i>	12
‘Division 3	Revenue Legislation Amendment Act 2005	13 14
‘35	Transitional provision about superannuation contributions surcharge	15 16
	‘To work out the amount equal to the balance of a member’s surcharge debt account under part 3, division 4, ¹¹ the amendment of section 15G by the <i>Revenue Legislation Amendment Act 2005</i> applies as if the amendment had commenced on 1 July 2005.’.	17 18 19 20 21

11 Part 3 (Fund and deed), division 4 (Superannuation contributions surcharge)

Schedule 2	Minor and consequential amendments	1 2
	section 36	3
Duties Act 2001		4
1	Section 141(1)(g)— <i>omit, insert—</i>	5 6
	‘(g) the Queensland Theatre Company constituted under the <i>Queensland Theatre Company Act 1970</i> .’	7 8
2	Section 393(e), ‘Royal’— <i>omit.</i>	9 10
3	Section 414(1)(c)— <i>omit.</i>	11 12
4	Section 415, ‘leased,’— <i>omit.</i>	13 14
5	Section 416(2)(a), ‘leased,’— <i>omit.</i>	15 16
6	Section 416(3)(b) and (4)(b)— <i>omit.</i>	17 18
7	Section 417(1), ‘leased,’— <i>omit.</i>	19 20

Schedule 2 (continued)

8	Section 418(2), ‘leased,’—	1
	<i>omit.</i>	2
9	Section 419(1)(b), ‘leased,’—	3
	<i>omit.</i>	4
10	Section 471B(3), example—	5
	<i>omit, insert—</i>	6
	‘ <i>Example of another document taken to be a return—</i>	7
	a statement under section 370(4)(a) or 372(1)(a)’.	8
11	Section 511(2)(a)—	9
	<i>insert—</i>	10
	‘ <i>Note—</i>	11
	Sections 530 and 530A stopped applying on 1 January 2006 (see	12
	section 532A).’.	13
12	Section 541—	14
	<i>insert—</i>	15
	‘(3) To the extent this section provides that a person is taken to be	16
	a registered credit provider and a self assessor registered	17
	under chapter 12, part 1, it stops applying on 1 January 2006.	18
	‘ <i>Note—</i>	19
	See also section 557 (Ending of registration of credit providers).’.	20

Schedule 2 (continued)

Gaming Machine Act 1991	1
1 Part 9, division 3, heading and sections 316B and 316C, headings, ‘Major facilities’—	2 3
<i>omit, insert—</i>	4
‘Health services’.	5
2 Section 316B, 316C(1) and (2), 317(1)(b) and (d), and (4), 322(2) and (3), 323, 324(1) and 325, ‘major facilities’—	6 7
<i>omit, insert—</i>	8
‘health services’.	9
Retail Shop Leases Act 1994	10
1 Section 48(1)(b)—	11
<i>insert—</i>	12
<i>Note—</i>	13
See the <i>Duties Act 2001</i> , chapter 17 (Repeal, savings and transitional provisions), part 5 (Transitional and savings provisions for Revenue Legislation Amendment Act 2005), division 2 (Provisions for ending of lease duty).’.	14 15 16 17
Taxation Administration Act 2001	18
1 Section 6(5), ‘part 9’—	19
<i>omit, insert—</i>	20
‘part 7’.	21 22

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