



Queensland

Fuel Subsidy Repeal and Revenue and Other Legislation Amendment Bill 2009



Queensland

Fuel Subsidy Repeal and Revenue and Other Legislation Amendment Bill 2009

Contents

		Page
Part 1	Preliminary	
1	Short title	6
2	Commencement	6
Part 2	Savings and transitional provisions for repeal of Fuel Subsidy Act 1997	
3	Definitions for pt 2.	6
4	Words have meanings given by repealed Act	7
5	Acts Interpretation Act, s 20 not limited	7
6	Saving provision for pre-repeal matters	7
7	Authorised persons	8
8	Delegations	8
9	Only 1 subsidy payable for fuel.	9
10	When retailers' entitlement to subsidy ends.	9
11	When bulk end users' entitlement to subsidy ends	9
Part 3	Amendment of Fuel Subsidy Act 1997	
12	Act amended	10
13	Insertion of new s 14A	10
	14A Time at which fuel is used as bulk end user fuel	10
14	Amendment of s 15 (Entitlement to subsidy)	10
15	Amendment of s 18 (Paying provisional subsidy).	11
16	Amendment of s 26 (Notice of ceasing operations as a retailer) .	11
17	Amendment of s 27 (Notice of ceasing to operate a retail site) . .	11
18	Amendment of s 33 (Entitlement to subsidy)	11
19	Amendment of s 42 (Criteria for granting application)	11
Part 4	Repeal of Fuel Subsidy Act 1997	
20	Repeal	12

Contents

Part 5	Amendment of this Act	
21	Act amended	12
22	Amendment of s 1 (Short title)	12
Part 6	Consequential amendments for repeal of Fuel Subsidy Act 1997	
23	Consequential amendments.	12
Part 7	Amendment of Casino Control Act 1982	
24	Act amended	13
25	Amendment of s 51 (Casino tax)	13
26	Insertion of new s 51A	13
	51A Application of casino tax.	13
27	Amendment of s 52 (Community benefit levy)	14
28	Omission of s 53A (Adjustment of casino community benefit levy)	15
29	Amendment of s 55 (Penalty for late payment)	15
30	Insertion of new pt 11, div 7	15
	Division 7 Transitional provisions for Fuel Subsidy Repeal and Revenue and Other Legislation Amendment Act 2009	
	145 Definitions for div 7	15
	146 Casino community benefit levy.	15
	147 Payment into community investment fund	16
Part 8	Amendment of Duties Act 2001	
31	Act amended	16
32	Insertion of new ch 17, pt 12	16
	Part 12 Transitional provision for Fuel Subsidy Repeal and Revenue and Other Legislation Amendment Act 2009	
	613 Application of amendments about concession for transfer duty—vacant land	16
33	Replacement of sch 4B (Amount of concession for transfer duty—first home—vacant land)	17
	Schedule 4B Amount of concession for transfer duty—first home—vacant land	
Part 9	Amendment of First Home Owner Grant Act 2000	
34	Act amended	19
35	Insertion of new s 25AA	19
	25AA Definitions for div 5	19

36	Amendment of s 25B (Meaning of special eligible transaction for div 5)	19
37	Amendment of s 25C (Amount of grant)	20
38	Amendment of schedule (Dictionary)	20
Part 10	Amendment of Gaming Machine Act 1991	
39	Act amended	21
40	Amendment of s 322 (Disposition of fees etc.)	21
Part 11	Amendment of Land Tax Act 1915	
41	Act amended	21
42	Replacement of s 62 (Application of particular amendments) . . .	21
	62 Application of particular amendments	21
43	Replacement of schs 1 and 2	22
	Schedule 1 Amounts and rates of land tax—particular individuals	
	Schedule 2 Amounts and rates of land tax—company, absentee or trustee	
Part 12	Amendment of Pay-roll Tax Act 1971	
44	Act amended	23
45	Insertion of new pt 2, div 3, sdiv 3	23
	Subdivision 3 Rebate	
	27A Rebate for periodic liability	24
46	Insertion of new pt 2, div 4, sdiv 3	24
	Subdivision 3 Rebate	
	35A Rebate for annual payroll tax amount.	25
47	Insertion of new pt 2, div 5, sdiv 3	25
	Subdivision 3 Rebate	
	43A Rebate for final payroll tax amount.	26
48	Insertion of new pt 2, div 6A	26
	Division 6A Sharing of excess rebate by group members	
	49A Definitions for div 6A.	27
	49B Meaning of excess rebate	27
	49C Nomination by DGE of group members to share in excess rebate	28
	49D Determination by commissioner of group members to share in excess rebate	29
	49E Sharing of excess rebate by entitled group members at end of relevant financial year	29

Contents

	49F	Sharing of excess rebate by entitled group members on group ceasing to exist	30
Part 13		Amendment of Revenue and Other Legislation Amendment Act (No. 2) 2008	
49		Act amended	32
50		Amendment of s 2 (Commencement)	32
51		Amendment of s 54 (Insertion of new pt 8)	32
Part 14		Amendment of Statistical Returns Act 1896	
52		Act amended	33
53		Amendment of s 4 (Government statistician may collect and publish statistical information)	33
54		Amendment of s 6 (Secrecy)	33
Schedule		Consequential amendments for repeal of Fuel Subsidy Act 1997	34
		Community Ambulance Cover Act 2003.	34
		First Home Owner Grant Act 2000.	34
		Police Powers and Responsibilities Act 2000.	34

2009

A Bill

for

An Act to amend and repeal the *Fuel Subsidy Act 1997* and for related purposes, to make consequential amendments of other Acts as stated in the schedule, and to amend the *Casino Control Act 1982*, *Duties Act 2001*, *First Home Owner Grant Act 2000*, *Gaming Machine Act 1991*, *Land Tax Act 1915*, *Pay-roll Tax Act 1971*, *Revenue and Other Legislation Amendment Act (No. 2) 2008* and *Statistical Returns Act 1896* for particular purposes

[s 1]

The Parliament of Queensland enacts— 1

Part 1 Preliminary 2

Clause 1 Short title 3

This Act may be cited as the *Fuel Subsidy Repeal and Revenue and Other Legislation Amendment Act 2009*. 4
5

Clause 2 Commencement 6

- (1) Parts 2, 4 and 6 to 12 and the schedule commence on 1 July 2009. 7
8
- (2) Part 5 commences on 2 July 2009. 9

Part 2 Savings and transitional provisions for repeal of Fuel Subsidy Act 1997 10
11
12

Clause 3 Definitions for pt 2 13

In this part— 14

pre-repeal matter means— 15

- (a) the sale of fuel as retail fuel, or the use of fuel as bulk end user fuel, before 1 July 2009; or 16
17
- (b) anything done or not done under the repealed Act in relation to a sale or use mentioned in paragraph (a). 18
19

repealed Act means the repealed *Fuel Subsidy Act 1997*. 20

Clause 4	Words have meanings given by repealed Act	1
	Words defined under the repealed Act immediately before its repeal and used in this part have the same meanings as they had under the repealed Act.	2 3 4
Clause 5	Acts Interpretation Act, s 20 not limited	5
	This part does not limit the <i>Acts Interpretation Act 1954</i> , section 20.	6 7
Clause 6	Saving provision for pre-repeal matters	8
(1)	The repealed Act, as in force immediately before 1 July 2009, continues to apply for rights, privileges and liabilities that would have been acquired, accrued or incurred on or after 1 July 2009 in relation to a pre-repeal matter if the repealed Act had not been repealed.	9 10 11 12 13
	<i>Examples of how the repealed Act continues to apply under this section—</i>	14
	On or after 1 July 2009—	15
	<ul style="list-style-type: none">a person may be entitled to lodge a claim for a subsidy for fuel sold as retail fuel, or used as bulk end user fuel, before 1 July 2009the commissioner may be required to pay a subsidy for fuel sold as retail fuel, or used as bulk end user fuel, before 1 July 2009a person may be required to lodge a return relating to fuel sold as retail fuel, or used as bulk end user fuel, before 1 July 2009a person may be required to keep a record about the use (before or on or after 1 July 2009) of diesel sold to the person before 1 July 2009a person may be given a notice requiring the person to refund a subsidy received (before or on or after 1 July 2009) under the repealed Act and may be given a notice requiring the person to pay an incorrect payment penalty or an amount of interest.	16 17 18 19 20 21 22 23 24 25 26 27 28
(2)	Without limiting subsection (1), a provision of the repealed Act providing for an offence continues to apply for anything done or not done on or after 1 July 2009 in relation to a pre-repeal matter.	29 30 31 32
(3)	Also without limiting subsection (1)—	33

[s 7]

- (a) a reference in the repealed Act to using diesel for an off-road purpose includes using diesel for an off-road purpose on or after 1 July 2009; and
 - (b) a reference in the repealed Act, section 8(3)(b)(ii) to being entitled to an energy grant includes being entitled to an energy grant on or after 1 July 2009.
- (4) To remove any doubt, it is declared that the reference in subsection (1) to the repealed Act as in force immediately before 1 July 2009 includes the statutory instruments in force under the repealed Act immediately before 1 July 2009.

Clause 7 Authorised persons

For the purpose of the monitoring and enforcement of the repealed Act in relation to pre-repeal matters—

- (a) the commissioner may appoint authorised persons under the repealed Act, section 62; and
- (b) an appointment as an authorised person under the repealed Act, section 62, in force immediately before 1 July 2009, continues in force from 1 July 2009 until it is ended under the repealed Act; and
- (c) the repealed Act, as in force immediately before 1 July 2009, otherwise continues to apply in relation to authorised persons.

Clause 8 Delegations

For the purpose of the administration of the repealed Act in relation to pre-repeal matters—

- (a) the commissioner may make delegations under the repealed Act, section 130; and
- (b) a delegation under the repealed Act, section 130, in force immediately before 1 July 2009, continues in force from 1 July 2009 until it is ended under the repealed Act.

Clause 9	Only 1 subsidy payable for fuel	1
	The repealed Act, section 13 continues to apply in relation to—	2 3
	(a) the receipt, whether before or on or after 1 July 2009, of a subsidy for fuel under the repealed Act; and	4 5
	(b) the receipt, whether before or on or after 1 July 2009, of a subsidy for fuel under a corresponding law.	6 7
Clause 10	When retailers' entitlement to subsidy ends	8
	(1) This section applies to an entitlement to a subsidy for fuel sold as retail fuel.	9 10
	(2) If a claim for the subsidy is not made by 30 September 2009 or within 2 years after the fuel was sold as retail fuel, whichever time is earlier, the entitlement ends.	11 12 13
	(3) Subsection (2) applies despite the repealed Act, sections 15, 22 and 23.	14 15
	(4) The repealed Act, section 23(2) does not apply to deciding a subsidy if the entitlement to the subsidy has ended under subsection (2)	16 17 18
Clause 11	When bulk end users' entitlement to subsidy ends	19
	(1) This section applies to an entitlement to a subsidy for fuel used as bulk end user fuel.	20 21
	(2) If a claim for the subsidy is not made by 30 September 2009 or within 2 years after the fuel was used as bulk end user fuel, whichever time is earlier, the entitlement ends.	22 23 24
	<i>Note—</i>	25
	See the repealed Act, section 14A in relation to the time at which bulk end user fuel is taken to be used.	26 27
	(3) Subsection (2) applies despite the repealed Act, sections 33, 34D, 35 and 36.	28 29

Clause 15	Amendment of s 18 (Paying provisional subsidy)	1
	Section 18—	2
	<i>insert</i> —	3
	‘(4) To remove any doubt, it is declared that no licensed retailer is entitled to a provisional subsidy for a month starting on or after 1 July 2009.’.	4 5 6
Clause 16	Amendment of s 26 (Notice of ceasing operations as a retailer)	7 8
	Section 26(1), before ‘must’—	9
	<i>insert</i> —	10
	‘before 1 July 2009’.	11
Clause 17	Amendment of s 27 (Notice of ceasing to operate a retail site)	12 13
	Section 27(1), ‘licence,’—	14
	<i>omit, insert</i> —	15
	‘licence before 1 July 2009’.	16
Clause 18	Amendment of s 33 (Entitlement to subsidy)	17
	Section 33(1)(a)—	18
	<i>omit, insert</i> —	19
	‘(a) after 30 September 2000 but before 1 July 2009; and	20
	<i>Note</i> —	21
	See section 14A in relation to the time at which bulk end user fuel is taken to be used.’.	22 23
Clause 19	Amendment of s 42 (Criteria for granting application)	24
	Section 42(1)(a)—	25
	<i>omit, insert</i> —	26

[s 20]

‘(a) for a retailer’s licence—sells retail fuel or will, before 1 July 2009, sell retail fuel; or’.

1
2

Part 4 Repeal of Fuel Subsidy Act 1997

3
4

Clause 20 Repeal

The Fuel Subsidy Act 1997, No. 63 is repealed.

5
6

Part 5 Amendment of this Act

7

Clause 21 Act amended

This part amends this Act.

8
9

Clause 22 Amendment of s 1 (Short title)

Section 1, ‘*and Revenue and Other Legislation Amendment*’—

omit.

10
11
12
13

Part 6 Consequential amendments for repeal of Fuel Subsidy Act 1997

14
15

Clause 23 Consequential amendments

The schedule amends the Acts it mentions.

16
17

Part 7	Amendment of Casino Control Act 1982	1
		2
Clause 24	Act amended	3
	This part amends the <i>Casino Control Act 1982</i> .	4
Clause 25	Amendment of s 51 (Casino tax)	5
	Section 51—	6
	<i>insert—</i>	7
	‘(4A) Subsections (4B) and (4C) apply if a regulation made under subsection (4) determines a higher percentage for subsection (3)(a) for an associated agreement for a casino licence.	8 9 10
	‘(4B) The regulation has effect despite—	11
	(a) the agreement; and	12
	(b) the Act that ratifies the agreement.	13
	‘(4C) Despite any other Act or law, no compensation is payable by the State to any person because of the operation of the regulation.	14 15 16
	‘(4D) A regulation made under subsection (4) may determine different percentages, for subsection (3)(a), to be applied to different categories of casino gross revenue or premium junket revenue for an associated agreement for a casino licence.’.	17 18 19 20 21
Clause 26	Insertion of new s 51A	22
	After section 51—	23
	<i>insert—</i>	24
	‘51A Application of casino tax	25
	‘(1) Each month, the Minister must pay into the community investment fund established under the <i>Gaming Machine Act 1991</i> , section 314(1), a percentage of all amounts received	26 27 28

[s 27]

under section 51 by the chief executive by way of casino tax 1
for the previous month. 2

‘(2) The amounts paid into the community investment fund are 3
administered receipts under the *Financial Accountability Act* 4
2009. 5

‘(3) The percentage mentioned in subsection (1) is the percentage 6
prescribed under a regulation.’. 7

Clause 27 Amendment of s 52 (Community benefit levy) 8

(1) Section 52, heading— 9

omit, insert— 10

‘52 Casino community benefit fund’. 11

(2) Section 52(1) to (4)— 12

omit. 13

(3) Section 52(6), from ‘and include’ to ‘licence’— 14

omit. 15

(4) Section 52(8)— 16

omit, insert— 17

‘(8) The Minister must apportion the amounts received for the 18
fund between each casino licence.’. 19

(5) Section 52(9), from ‘The amount’ to ‘licence’— 20

omit, insert— 21

‘Each amount apportioned under subsection (4)’. 22

(6) Section 52(12), example, from ‘and for’ to ‘licences’— 23

omit. 24

(7) Section 52(5) to (13)— 25

renumber as section 52(1) to (9). 26

Clause 28	Omission of s 53A (Adjustment of casino community benefit levy)	1
	Section 53A—	2
	<i>omit.</i>	3
Clause 29	Amendment of s 55 (Penalty for late payment)	4
	Section 55(1), from ‘, casino tax’ to ‘levy’—	5
	<i>omit, insert—</i>	6
	‘or casino tax’.	7
Clause 30	Insertion of new pt 11, div 7	8
	Part 11—	9
	<i>insert—</i>	10
‘Division 7	Transitional provisions for Fuel Subsidy Repeal and Revenue and Other Legislation Amendment Act 2009	11
		12
		13
		14
		15
‘145	Definitions for div 7	16
	‘In this division—	17
	<i>amending Act</i> means the <i>Fuel Subsidy Repeal and Revenue and Other Legislation Amendment Act 2009</i> .	18
	<i>commencement</i> means commencement of this section.	19
	<i>previous</i> , for a provision of this Act, means the provision as in force before the commencement.	20
		21
		22
‘146	Casino community benefit levy	23
	‘Despite the amendment of previous section 52 by the amending Act, a casino community benefit levy is payable in relation to a casino licence on or before 7 July 2009 under	24
		25
		26

[s 31]

previous section 52 in relation to the total of the casino gross revenue and premium junket revenue for the casino for June 2009. 1
2
3

‘147 Payment into community investment fund 4

‘Despite section 51A(1), an amount is not payable into the community investment fund established under the *Gaming Machine Act 1991*, section 314(1) in relation to amounts received under section 51 by the chief executive by way of casino tax for June 2009.’. 5
6
7
8
9

Part 8 Amendment of Duties Act 2001 10

Clause 31 Act amended 11

This part amends the *Duties Act 2001*. 12

Clause 32 Insertion of new ch 17, pt 12 13

Chapter 17— 14

insert— 15

**‘Part 12 Transitional provision for Fuel Subsidy Repeal and Revenue and Other Legislation Amendment Act 2009 16
17
18
19**

**‘613 Application of amendments about concession for transfer duty—vacant land 20
21**

‘(1) The relevant provisions, as in force on 1 July 2009, apply to dutiable transactions only if liability for transfer duty arises on or after 1 July 2009. 22
23
24

-
- ‘(2) The relevant provisions, as in force immediately before 1 July 2009, apply to a dutiable transaction that is the transfer, or agreement for the transfer, of vacant land made on or after 1 July 2009 if—
- (a) the transfer or agreement replaces a transfer, or an agreement for the transfer, that included the land and was made before 1 July 2009; or
 - (b) the transferee had an option to purchase the land, or the transferor had an option to require the transferee to purchase the land, granted before 1 July 2009 and exercised on or after 1 July 2009; or
 - (c) another arrangement was made before 1 July 2009 the sole or main purpose of which was to defer the making of the transfer or agreement until 1 July 2009 or later so the concession for transfer duty under the relevant provisions, as in force on or after 1 July 2009, would apply in relation to the dutiable transaction.
- ‘(3) In this section—
- relevant provisions* means the following provisions—
- chapter 2, part 9, divisions 2 and 3
 - chapter 2, part 14, division 1
 - schedule 4B.’.

Clause 33	Replacement of sch 4B (Amount of concession for transfer duty—first home—vacant land)	23
	Schedule 4B—	24
	<i>omit, insert—</i>	25
		26

[s 33]

‘Schedule 4B Amount of concession for transfer duty—first home—vacant land 1
2
3

section 92(2)(b) 4

Dutiable value of the vacant land	Concession amount
Not more than \$259 999.99	\$7 175
\$260 000—\$269 999.99	\$6 700
\$270 000—\$279 999.99	\$6 225
\$280 000—\$289 999.99	\$5 750
\$290 000—\$299 999.99	\$5 275
\$300 000—\$309 999.99	\$4 800
\$310 000—\$319 999.99	\$4 325
\$320 000—\$329 999.99	\$3 850
\$330 000—\$339 999.99	\$3 375
\$340 000—\$349 999.99	\$2 900
\$350 000—\$359 999.99	\$2 425
\$360 000—\$369 999.99	\$1 950
\$370 000—\$379 999.99	\$1 475
\$380 000—\$389 999.99	\$1 000
\$390 000—\$399 999.99	\$525
\$400 000 or more	nil’.

Part 9	Amendment of First Home Owner Grant Act 2000	1 2
Clause 34	Act amended	3
	This part amends the <i>First Home Owner Grant Act 2000</i> .	4
Clause 35	Insertion of new s 25AA	5
	Part 3, division 5—	6
	<i>insert—</i>	7
	'25AA Definitions for div 5	8
	'In this division—	9
	<i>period 1 transaction</i> means an eligible transaction the commencement date for which is between 14 October 2008 and 30 June 2009, both dates inclusive.	10 11 12
	<i>period 2 transaction</i> means an eligible transaction the commencement date for which is between 1 July 2009 and 30 September 2009, both dates inclusive.	13 14 15
	<i>period 3 transaction</i> means an eligible transaction the commencement date for which is between 1 October 2009 and 31 December 2009, both dates inclusive.'	16 17 18
Clause 36	Amendment of s 25B (Meaning of <i>special eligible transaction</i> for div 5)	19 20
	(1) Section 25B(1), '30 June'—	21
	<i>omit, insert—</i>	22
	'31 December'.	23
	(2) Section 25B(6), definition <i>prescribed completion date</i> —	24
	<i>omit, insert—</i>	25
	<i>'prescribed completion date—</i>	26
	(a) for a period 1 transaction—31 December 2010; or	27

[s 37]

- (b) for a period 2 transaction—31 March 2011; or 1
- (c) for a period 3 transaction—30 June 2011.’. 2

Clause 37 Amendment of s 25C (Amount of grant) 3

- (1) Section 25C(1)(b)— 4
 - omit, insert—* 5
 - ‘(b) for— 6
 - (i) a period 1 transaction—\$21000; or 7
 - (ii) a period 2 transaction—\$21000; or 8
 - (iii) a period 3 transaction—\$14000.’. 9
- (2) Section 25C(2)(b)— 10
 - omit, insert—* 11
 - ‘(b) for— 12
 - (i) a period 1 transaction—\$14000; or 13
 - (ii) a period 2 transaction—\$14000; or 14
 - (iii) a period 3 transaction—\$10500.’. 15

Clause 38 Amendment of schedule (Dictionary) 16

- Schedule— 17
- insert—* 18
- ‘**period 1 transaction**, for part 3, division 5, see section 19
25AA. 20
- period 2 transaction**, for part 3, division 5, see section 25AA. 21
- period 3 transaction**, for part 3, division 5, see section 22
25AA.’. 23

Part 10	Amendment of Gaming Machine Act 1991	1 2
Clause 39	Act amended	3
	This part amends the <i>Gaming Machine Act 1991</i> .	4
Clause 40	Amendment of s 322 (Disposition of fees etc.)	5
	Section 322(5)—	6
	<i>insert</i> —	7
	‘(ba) the casino community benefit fund continued in existence under the <i>Casino Control Act 1982</i> , section 52(1); and’.	8 9 10
Part 11	Amendment of Land Tax Act 1915	11 12
Clause 41	Act amended	13
	This part amends the <i>Land Tax Act 1915</i> .	14
Clause 42	Replacement of s 62 (Application of particular amendments)	15 16
	Section 62—	17
	<i>omit, insert</i> —	18
‘62	Application of particular amendments	19
	‘This Act, as amended by the <i>Fuel Subsidy Repeal and Revenue and Other Legislation Amendment Act 2009</i> , part 11, applies to land tax levied for a financial year starting on or after 1 July 2009.’.	20 21 22 23

[s 43]

Clause 43	Replacement of schs 1 and 2	1
	Schedules 1 and 2—	2
	<i>omit, insert—</i>	3
‘Schedule 1	Amounts and rates of land	4
	tax—particular	5
	individuals	6
	section 9(a)	7

Column 1 Taxable value	Column 2 Tax payable
less than \$600 000	nil
\$600 000 or more but less than \$1 000 000	\$500 plus 1.0c for each \$1 more than \$600 000
\$1 000 000 or more but less than \$3 000 000	\$4 500 plus 1.65c for each \$1 more than \$1 000 000
\$3 000 000 or more but less than \$5 000 000	\$37 500 plus 1.25c for each \$1 more than \$3 000 000
\$5 000 000 or more	\$62 500 plus 1.75c for each \$1 more than \$5 000 000

‘Schedule 2	Amounts and rates of land	1
	tax—company,	2
	absentee or trustee	3
	section 9(b)	4

Column 1 Taxable value	Column 2 Tax payable
less than \$350 000	nil
\$350 000 or more but less than \$2 250 000	\$1 450 plus 1.7c for each \$1 more than \$350 000
\$2 250 000 or more but less than \$5 000 000	\$33 750 plus 1.5c for each \$1 more than \$2 250 000
\$5 000 000 or more	\$75 000 plus 2.0c for each \$1 more than \$5 000 000’.

Part 12	Amendment of Pay-roll Tax Act	5
	1971	6

Clause 44	Act amended	7
	This part amends the <i>Pay-roll Tax Act 1971</i> .	8

Clause 45	Insertion of new pt 2, div 3, sdiv 3	9
	Part 2, division 3—	10
	<i>insert—</i>	11

[s 46]

‘Subdivision 3	Rebate	1
‘27A	Rebate for periodic liability	2
‘(1)	This section applies if—	3
(a)	wages are paid or payable during a periodic return period in the financial year ending 30 June 2010 by an employer, or a DGE for a group, to a person who is an apprentice or trainee under the <i>Vocational Education, Training and Employment Act 2000</i> ; and	4 5 6 7 8
(b)	the wages are not taxable wages under section 14(2)(j).	9
‘(2)	The employer’s, or DGE’s, periodic liability for payroll tax for the periodic return period is reduced by the amount of the rebate.	10 11 12
‘(3)	In this section—	13
	<i>rebate</i> means the lesser of the following amounts—	14
(a)	the amount worked out using the following formula—	15
	$T \times \frac{W}{4}$	
	where—	16
	<i>T</i> means the appropriate rate of payroll tax.	17
	<i>W</i> means the amount of the wages mentioned in subsection (1);	18 19
(b)	the employer’s, or DGE’s, periodic liability for payroll tax for the periodic return period.’.	20 21
Clause 46	Insertion of new pt 2, div 4, sdiv 3	22
	Part 2, division 4—	23
	<i>insert</i> —	24
‘Subdivision 3	Rebate	25

‘35A Rebate for annual payroll tax amount	1
‘(1) This section applies if—	2
(a) wages are paid or payable during the financial year ending 30 June 2010 by an employer, or a DGE for a group, to a person who is an apprentice or trainee under the <i>Vocational Education, Training and Employment Act 2000</i> ; and	3 4 5 6 7
(b) the wages are not taxable wages under section 14(2)(j).	8
‘(2) The employer’s, or DGE’s, annual payroll tax amount for the financial year is reduced by the amount of the rebate.	9 10
‘(3) However, if the employer or DGE lodged under section 64, or was required under that section to lodge, one or more final returns during the financial year, the amount of the wages mentioned in subsection (1) paid or payable for a final period during the year are not to be included in working out the amount of the rebate.	11 12 13 14 15 16
‘(4) In this section—	17
<i>rebate</i> means the lesser of the following amounts—	18
(a) the amount worked out using the following formula—	19
$T \times \frac{W}{4}$	
where—	20
<i>T</i> means the appropriate rate of payroll tax.	21
<i>W</i> means the amount of the wages mentioned in subsection (1);	22 23
(b) the employer’s, or DGE’s, annual payroll tax amount for the financial year.’	24 25
Clause 47 Insertion of new pt 2, div 5, sdiv 3	26
Part 2, division 5—	27
<i>insert</i> —	28

[s 48]

‘Subdivision 3	Rebate	1
‘43A	Rebate for final payroll tax amount	2
‘(1)	This section applies if—	3
(a)	wages are paid or payable during a final period in the financial year ending 30 June 2010 by an employer, or a DGE for a group, to a person who is an apprentice or trainee under the <i>Vocational Education, Training and Employment Act 2000</i> ; and	4 5 6 7 8
(b)	the wages are not taxable wages under section 14(2)(j).	9
‘(2)	The employer’s, or DGE’s, final payroll tax amount for the final period is reduced by the amount of the rebate.	10 11
‘(3)	In this section—	12
	<i>rebate</i> means the lesser of the following amounts—	13
(a)	the amount worked out using the following formula—	14
	$T \times \frac{W}{4}$	
	where—	15
	<i>T</i> means the appropriate rate of payroll tax.	16
	<i>W</i> means the amount of the wages mentioned in subsection (1);	17 18
(b)	the employer’s, or DGE’s, final payroll tax amount for the final period.’.	19 20
Clause 48	Insertion of new pt 2, div 6A	21
	Part 2—	22
	<i>insert</i> —	23

‘Division 6A	Sharing of excess rebate by group members	1 2
‘49A	Definitions for div 6A	3
	‘In this division—	4
	<i>entitled group member</i> , for an excess rebate, means a group member who—	5 6
	(a) is nominated by the DGE for the group under section 49C, or determined by the commissioner under section 49D, as a group member to share in the excess rebate; and	7 8 9 10
	(b) if the excess rebate is shared by the entitled group members at the end of the relevant financial year under section 49E—is a member of the group on 30 June in the year and has an annual liability for the year.	11 12 13 14
	<i>order of entitled group members</i> means the order in which entitled group members are to share in an excess rebate under a nomination made by the DGE for the group under section 49C, or a determination made by the commissioner under section 49D, for an assessment of the annual liability or final liability relating to the relevant financial year of a member of the group.	15 16 17 18 19 20 21
	<i>relevant financial year</i> means the financial year ending 30 June 2010.	22 23
‘49B	Meaning of <i>excess rebate</i>	24
	‘(1) Subsection (2) applies—	25
	(a) for an assessment of the annual liability relating to the relevant financial year of a non-DGE group member, if the relevant annual amount for the member for the year is greater than the member’s annual payroll tax amount for the year; or	26 27 28 29 30
	(b) for an assessment of the annual liability relating to the relevant financial year of a DGE, if the relevant annual	31 32

[s 48]

amount for the DGE for the year is greater than the DGE's annual payroll tax amount for the year; or	1 2
(c) for an assessment of the final liability relating to the relevant financial year of a non-DGE group member, if the relevant final amount for the member for the final period is greater than the member's final payroll tax amount; or	3 4 5 6 7
(d) for an assessment of the final liability relating to the relevant financial year of a DGE, if the relevant final amount for the DGE for the final period is greater than the DGE's final payroll tax amount.	8 9 10 11
'(2) The amount of the difference is the <i>excess rebate</i> for the assessment.	12 13
'(3) In this section—	14
<i>annual payroll tax amount</i> , for a DGE, see section 33.	15
<i>annual payroll tax amount</i> , for a non-DGE group member, see section 29(1).	16 17
<i>final payroll tax amount</i> , for a DGE, see section 41.	18
<i>final payroll tax amount</i> , for a non-DGE group member, see section 37.	19 20
<i>relevant annual amount</i> means the amount worked out under section 35A(4), definition <i>rebate</i> , paragraph (a).	21 22
<i>relevant final amount</i> means the amount worked out under section 43A(3), definition <i>rebate</i> , paragraph (a).	23 24
'49C Nomination by DGE of group members to share in excess rebate	25 26
'The DGE for a group may nominate, in an annual return or final return—	27 28
(a) 1 or more group members, including the DGE, to share in any excess rebate for the assessment of a group member's annual liability or final liability relating to the relevant financial year; and	29 30 31 32

-
- (b) the order in which the members are to share in the excess rebate. 1
2
- ‘49D Determination by commissioner of group members to share in excess rebate 3
4**
- ‘(1) This section applies, for an assessment of annual liability or final liability relating to the relevant financial year of a group member (the *first member*), if— 5
6
7
- (a) the DGE for the group does not make a nomination under section 49C; and 8
9
- (b) there is an excess rebate. 10
- ‘(2) The commissioner may make a determination of— 11
- (a) 1 or more group members to share in the excess rebate; and 12
13
- (b) the order in which the members are to share in the excess rebate. 14
15
- ‘(3) The determination may apply in relation to an assessment of the first member’s annual liability or final liability relating to the relevant financial year made before or after the determination is made. 16
17
18
19
- ‘49E Sharing of excess rebate by entitled group members at end of relevant financial year 20
21**
- ‘(1) This section applies if— 22
- (a) there is an excess rebate for an assessment of the annual liability or final liability relating to the relevant financial year of a group member; and 23
24
25
- (b) if the excess rebate is for an assessment of the member’s final liability—at least one other member of the group continues to pay, or be liable to pay, wages as a group member for the period— 26
27
28
29
- (i) starting on the day the member’s change of status happens; and 30
31

[s 48]

- (ii) ending on 30 June in the relevant financial year. 1
- ‘(2) An entitled group member for the excess rebate is, after the 2
end of the relevant financial year, entitled to the following 3
share of the excess rebate— 4
- (a) if the member is first in the order of entitled group 5
members, the lesser of the following amounts— 6
- (i) the excess rebate; 7
 - (ii) the member’s annual payroll tax amount relating to 8
the relevant financial year; 9
- (b) for another entitled group member, the lesser of the 10
following amounts— 11
- (i) so much of the excess rebate remaining after the 12
preceding entitled group member in the order of 13
entitled group members has received the preceding 14
member’s share; 15
 - (ii) the member’s annual payroll tax amount relating to 16
the relevant financial year. 17
- ‘(3) The commissioner must make an assessment or reassessment 18
of an entitled group member’s annual liability for the year. 19
- ‘(4) An assessment or reassessment mentioned in subsection (3) 20
must be made on the basis that, for part 2, division 4, 21
subdivision 1 or 2, the member’s annual payroll tax amount 22
for the year is the amount worked out by applying the 23
appropriate rate of payroll tax to the member’s annual wages 24
for the year less the member’s share of the excess rebate under 25
subsection (2). 26
- ‘(5) In this section— 27
- annual wages* see section 29(1) or 33. 28
- ‘49F Sharing of excess rebate by entitled group members 29
on group ceasing to exist 30**
- ‘(1) This section applies if— 31

-
- (a) there is an excess rebate for an assessment of final liability relating to the relevant financial year of a group member; and
- (b) all members of the group cease to pay, or be liable to pay, wages as members of the group before 30 June in the relevant financial year.
- ‘(2) An entitled group member for the excess rebate is, after all group members have ceased to pay, or be liable to pay, wages as members of the group, entitled to the following share of the excess rebate—
- (a) if the member is first in the order of entitled group members, the lesser of the following amounts—
- (i) the excess rebate;
- (ii) the member’s final payroll tax amount for the relevant final period relating to the relevant financial year; or
- (b) for another entitled group member, the lesser of the following amounts—
- (i) so much of the excess rebate remaining after the preceding entitled group member in the order of entitled group members has received the preceding member’s share;
- (ii) the member’s final payroll tax amount for the relevant final period relating to the relevant financial year.
- ‘(3) The commissioner must make an assessment or reassessment of an entitled group member’s final liability for the relevant final period.
- ‘(4) An assessment or reassessment mentioned in subsection (3) must be made on the basis that, for part 2, division 5, subdivision 1 or 2, the member’s final payroll tax amount for the relevant final period is the amount worked out by applying the appropriate rate of payroll tax to the member’s final wages for the period less the member’s share of the excess rebate under subsection (2).

[s 49]

- ‘(5) In this section— 1
final wages see section 37 or 41. 2
relevant final period, for an entitled group member, means 3
the final period for the change of status of the member 4
happening at the time the member ceases to pay, or be liable 5
to pay, wages as a member of the group.’. 6

Part 13 **Amendment of Revenue and** 7
Other Legislation Amendment 8
Act (No. 2) 2008 9

- Clause 49** **Act amended** 10
This part amends the *Revenue and Other Legislation* 11
Amendment Act (No. 2) 2008. 12
Editor’s note— 13
Legislation ultimately amended— 14
• *First Home Owner Grant Act 2000* 15
- Clause 50** **Amendment of s 2 (Commencement)** 16
Section 2(9), ‘1 July 2009’— 17
omit, insert— 18
‘1 January 2010’. 19
- Clause 51** **Amendment of s 54 (Insertion of new pt 8)** 20
Section 54, new section 73(2), definition *relevant application*, 21
‘1 July 2009’— 22
omit, insert— 23
‘1 January 2010’. 24

Part 14	Amendment of Statistical Returns Act 1896	1
		2
Clause 52	Act amended	3
	This part amends the <i>Statistical Returns Act 1896</i> .	4
Clause 53	Amendment of s 4 (Government statistician may collect and publish statistical information)	5
		6
	Section 4—	7
	<i>insert—</i>	8
	‘(5) The government statistician may collect information by asking a person a question in any way, including by a verbal, electronic or written communication.	9
		10
		11
	‘(6) The government statistician may collect information incidental to the collection and publication of statistics under this section including, in particular, information to prepare a sampling frame.	12
		13
		14
		15
	‘(7) In this section—	16
	<i>sampling frame</i> means a list of persons, businesses or organisations (including addresses or other contact information), or a measurable set of items or events, from which a sample can be selected for the collection of statistics.’.	17
		18
		19
		20
		21
Clause 54	Amendment of s 6 (Secrecy)	22
	Section 6(1), after ‘section 4’—	23
	<i>insert—</i>	24
	‘or otherwise collecting information under section 4’.	25

Schedule	Consequential amendments for repeal of Fuel Subsidy Act 1997	1 2 3
	section 23	4
	Community Ambulance Cover Act 2003	5
1	Section 143(2), definition <i>taxation law</i>, paragraph (b), after ‘the’—	6 7
	<i>insert—</i>	8
	‘repealed’.	9
	First Home Owner Grant Act 2000	10
1	Schedule, definition <i>taxation law</i>, paragraph (b), after ‘the’—	11 12
	<i>insert—</i>	13
	‘repealed’.	14
	Police Powers and Responsibilities Act 2000	15
1	Schedule 1, ‘<i>Fuel Subsidy Act 1997</i>, section 107(2) and (3)’—	16 17
	<i>omit.</i>	18