



Queensland

# Revenue and Other Legislation Amendment Bill 2010





## Queensland

# Revenue and Other Legislation Amendment Bill 2010

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# 2010

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## A Bill

for

**An Act to amend the *Community Ambulance Cover Act 2003*, the *Duties Act 2001*, the *First Home Owner Grant Act 2000*, the *GST and Related Matters Act 2000*, the *Infrastructure Investment (Asset Restructuring and Disposal) Act 2009*, the *Land Tax Act 1915*, the *Pay-roll Tax Act 1971*, the *State Financial Institutions and Metway Merger Facilitation Act 1996*, the *Superannuation (State Public Sector) Act 1990*, the *Taxation Administration Act 2001* and the *Trans-Tasman Mutual Recognition (Queensland) Act 2003* for particular purposes**

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[s 1]

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**The Parliament of Queensland enacts—** 1

**Part 1 Preliminary** 2

**Clause 1 Short title** 3

This Act may be cited as the *Revenue and Other Legislation Amendment Act 2010*. 4  
5

**Clause 2 Commencement** 6

(1) Section 69 and section 73, other than to the extent it inserts 7  
new section 77, commence on 31 March 2010. 8

(2) Part 9 commences on a day to be fixed by proclamation. 9

**Part 2 Amendment of Community Ambulance Cover Act 2003** 10  
11

**Clause 3 Act amended** 12

This part amends the *Community Ambulance Cover Act 2003*. 13

**Clause 4 Omission of s 2 (Commencement)** 14

Section 2— 15  
*omit*. 16

**Clause 5 Replacement of s 48 (Commonwealth exemption)** 17

Section 48— 18  
*omit, insert—* 19

---

<b>'48</b>	<b>Commonwealth exemption</b>	1
	'A power card arrangement is an exempt power card arrangement if—	2
		3
	(a) the owner for the arrangement is the Commonwealth; or	4
	(b) the power card premises for the arrangement are used by the Commonwealth.	5
		6
	<i>Note—</i>	7
	In relation to paragraph (b), see also section 164.'	8
<b>Clause 6</b>	<b>Replacement of s 60 (Commonwealth exemption)</b>	9
	Section 60—	10
	<i>omit, insert—</i>	11
<b>'60</b>	<b>Commonwealth exemption</b>	12
	'An on-supply arrangement is an exempt on-supply arrangement if—	13
		14
	(a) the on-supplier for the arrangement is the Commonwealth; or	15
		16
	(b) the separate area for the arrangement is used by the Commonwealth.	17
		18
	<i>Note—</i>	19
	In relation to paragraph (b), see also section 165.'	20
<b>Clause 7</b>	<b>Amendment of s 103 (Payment to commissioner of received levy amounts)</b>	21
		22
	(1) Section 103(3)—	23
	<i>omit, insert—</i>	24
	' (3) Despite subsections (1) and (2)—	25
	(a) if the electricity retailer is authorised under division 8 to pay a refund, the electricity retailer may pay the refund out of levy amounts collected; and	26
		27
		28

[s 8]

---

- (b) the electricity retailer may set-off, from the amount payable to the commissioner—
  - (i) if a cheque was used to pay a levy amount and the cheque was later dishonoured—the amount of the dishonoured cheque that relates to the levy amount paid; or
  - (ii) if a credit card was used to pay a levy amount and the credit card transaction was later reversed—the amount of the reversed transaction that relates to the levy amount paid.’.
- (2) Section 103(5)—  
*omit, insert—*
- ‘(5) The return must include information about any amount that has not been included in the payment because—
  - (a) it has been used to pay a refund; or
  - (b) it has been set-off under subsection (3)(b).’.

<b>Clause 8</b>	<b>Insertion of new pt 14</b>	17
	After section 163—	18
	<i>insert—</i>	19
<b>‘Part 14</b>	<b>Transitional provisions for Revenue and Other Legislation Amendment Act 2010</b>	20
		21
		22
<b>‘164</b>	<b>Exemption under s 48(b)</b>	23
	‘Section 48(b) as in force on the commencement of this section is taken to have had effect on and from 1 July 2003.’	24
		25
<b>‘165</b>	<b>Exemption under s 60(b)</b>	26
	‘Section 60(b) as in force on the commencement of this section is taken to have had effect on and from 1 July 2003.’.	27
		28

---

**Part 3** **Amendment of Duties Act 2001** 1

**Clause 9** **Act amended** 2

This part amends the *Duties Act 2001*. 3

**Clause 10** **Amendment of s 52 (Contracted property)** 4

(1) Section 52, heading, after ‘property’— 5

*insert—* 6

‘**and trust interests**’. 7

(2) Section 52— 8

*insert—* 9

‘(1A) If a trust has made a purchase or sale agreement for a trust interest, the trust is taken to have an indirect interest in the trust-related dutiable property.’. 10  
11  
12

(3) Section 52(3)— 13

*omit, insert—* 14

‘(3) Subsection (3A) applies if— 15

(a) contracted property, or an indirect interest in dutiable property mentioned in subsection (1A), is included in determining the dutiable value of a trust creation, trust termination, trust acquisition or trust surrender; and 16  
17  
18  
19

(b) afterwards, the sale agreement for the property or trust interest is completed or the purchase agreement for the property or trust interest is not completed. 20  
21  
22

‘(3A) The commissioner must make a reassessment as if the contracted property or indirect interest were never held by the trust.’. 23  
24  
25

(4) Section 52— 26

*insert—* 27

‘(5) In this section— 28

[s 11]

---

*purchase agreement* includes an uncompleted agreement, whether or not conditional, for the acquisition of a trust interest through which the trust would have, if the agreement were completed, an indirect interest in dutiable property (the *trust-related dutiable property*).

*sale agreement* includes an uncompleted agreement, whether or not conditional, for the disposal of a trust interest through which the trust has an indirect interest in dutiable property (also the *trust-related dutiable property*).

**Clause 11      Amendment of s 63 (What is the value of a trust acquisition or trust surrender)**      10  
11  
Section 63(1), note, after ‘property.’—      12  
*insert*—      13  
‘Also, under section 52(1A), the relevant trust may be taken to hold an indirect interest in dutiable property through a trust interest that is the subject of a purchase or sale agreement.’.      14  
15  
16

**Clause 12      Amendment of s 73 (What is a funds manager)**      17  
Section 73(5)—      18  
*insert*—      19  
‘*insurer* means—      20  
(a) a person who is authorised under the *Insurance Act 1973* (Cwlth) to carry on an insurance business; or      21  
22  
(b) a life company.’.      23

**Clause 13      Amendment of s 85 (Purpose of pt 9)**      24  
Section 85, from ‘that is the transfer’—      25  
*omit, insert*—      26  
‘that is—      27



- 
- (a) the transfer, or agreement for the transfer, of a home or first home or of vacant land on which a first home is to be constructed; or
- (b) the acquisition, on its creation, grant or issue, of a new right that is a lease—
- (i) of residential land on which a home or first home is constructed or of vacant land on which a first home is to be constructed; and
- (ii) for which a premium, fine or other consideration is payable.
- Note—*
- In relation to paragraph (b), see also section 614.’.

- Clause 14      Amendment of s 86 (What is a *home* and a *first home*)**
- Section 86—
- insert—*
- ‘(3) Subsection (2)(a)(ii) does not apply to the interest in land of a lessee of a lease—
- (a) of residential land on which a home or first home is constructed; and
- (b) for which a premium, fine or other consideration is payable.’.

- Clause 15      Amendment of s 86B (What is a *first home* for a residence to be constructed on vacant land)**
- Section 86B—
- insert—*
- ‘(2) Subsection (1)(b)(i)(B) does not apply to the interest in land of a lessee of a lease—
- (a) of residential land on which a home or first home is constructed; and

[s 16]

---

- (b) for which a premium, fine or other consideration is payable.’. 1  
2

<b>Clause 16</b>	<b>Amendment of s 86D (What is a <i>vacant land concession beneficiary</i>)</b>	3 4
	(1) Section 86D(1)—	5
	<i>omit, insert—</i>	6
	‘(1) A person is a <i>vacant land concession beneficiary</i> in relation to particular land if—	7 8
	(a) the person was—	9
	(i) a transferee under a dutiable transaction that was the transfer, or agreement for the transfer, of the land; or	10 11 12
	(ii) a lessee under a dutiable transaction that was the acquisition, mentioned in section 85(b), of a lease of the land; and	13 14 15
	(b) under section 92 or 93A, a concession applied to the transaction; and	16 17
	(c) at the time of the transaction, the land was vacant land.’.	18
	(2) Section 86D(2), ‘(1)(a)(ii)’—	19
	<i>omit, insert—</i>	20
	‘(1)(b)’.	21
<b>Clause 17</b>	<b>Amendment of s 89 (What is a person’s <i>transfer date</i> for residential land or vacant land)</b>	22 23
	Section 89, from ‘that is’—	24
	<i>omit, insert—</i>	25
	‘that is—	26
	(a) the transfer, or agreement for the transfer, of the land; or	27
	(b) the acquisition, mentioned in section 85(b), of a lease of the land.’.	28 29

---

<b>Clause 18</b>	<b>Replacement of s 90 (What is the <i>dutiable value</i> of residential land or vacant land)</b>	1 2
	Section 90—	3
	<i>omit, insert—</i>	4
<b>'90</b>	<b>What is the <i>dutiable value</i> of residential land or vacant land</b>	5 6
	'(1) Subsection (2) applies to a dutiable transaction that is either of the following in relation to residential land or vacant land—	7 8
	(a) a transfer, or agreement for the transfer, of the land;	9
	(b) an acquisition, mentioned in section 85(b), of a lease of the land.	10 11
	'(2) The <i>dutiable value</i> of the land to which the transaction relates is as follows—	12 13
	(a) for a transaction mentioned in subsection (1)(a)—the part of the dutiable value of the transaction that is attributable to the land;	14 15 16
	(b) for a transaction mentioned in subsection (1)(b)—the part of the dutiable value of the transaction that is attributable to the interest acquired in the land.'	17 18 19
<b>Clause 19</b>	<b>Amendment of s 91 (Concession—home)</b>	20
	(1) Section 91(1)(a)—	21
	<i>omit, insert—</i>	22
	'(a) a dutiable transaction is either of the following—	23
	(i) the transfer, or agreement for the transfer, of residential land;	24 25
	(ii) the acquisition, mentioned in section 85(b), of a lease of residential land; and'	26 27
	(2) Section 91(1)(b)(i) and (ii), after 'transferees'—	28
	<i>insert—</i>	29
	'or lessees'.	30

[s 20]

---

<b>Clause 20</b>	<b>Amendment of s 92 (Concession—first home)</b>	1
(1)	Section 92(1)(a)—	2
	<i>omit, insert—</i>	3
	‘(a) a dutiable transaction is either of the following—	4
	(i) the transfer, or agreement for the transfer, of residential land or vacant land;	5 6
	(ii) the acquisition, mentioned in section 85(b), of a lease of residential land or vacant land; and’.	7 8
(2)	Section 92(1)(b)(i) and (ii), after ‘transferees’—	9
	<i>insert—</i>	10
	‘or lessees’.	11
(3)	Section 92(1)(c)(ii), from ‘the transfer’—	12
	<i>omit, insert—</i>	13
	‘dutiable transaction is at least the unencumbered value of the land.’.	14 15
(4)	Section 92(2)(a) and (b), ‘that is the transfer, or agreement for the transfer, of’—	16 17
	<i>omit, insert—</i>	18
	‘mentioned in subsection (1)(a) in relation to’.	19
(5)	Section 92(3), after ‘transferee’—	20
	<i>insert—</i>	21
	‘or lessee’.	22
<b>Clause 21</b>	<b>Amendment of s 93 (Concession—mixed and multiple claims for individuals—residential land)</b>	23 24
(1)	Section 93(1) to (3)—	25
	<i>omit, insert—</i>	26
‘(1)	This section applies if—	27
	(a) a dutiable transaction is either of the following (each a <i>relevant transaction</i> )—	28 29

- 
- (i) the transfer, or agreement for the transfer, of residential land; 1  
2
- (ii) the acquisition, mentioned in section 85(b), of a lease of residential land; and 3  
4
- (b) there is more than 1 transferee or lessee of the residential land to which the transaction relates; and 5  
6
- (c) the residence is— 7
- (i) the home or first home of all the transferees (the *relevant transferees*) or all the lessees (the *relevant lessees*); or 8  
9  
10
- (ii) the home or first home of 1 or more of the transferees (also the *relevant transferees*) or 1 or more of the lessees (also the *relevant lessees*) but not all transferees or all lessees; and 11  
12  
13  
14
- (d) the relevant transferees or relevant lessees are individuals. 15  
16
- ‘(2) Also, this section applies if— 17
- (a) a dutiable transaction is a relevant transaction in relation to residential land on which more than 1 residence is constructed; and 18  
19  
20
- (b) 1 or more of the residences is, for 1 or more of the transferees (also the *relevant transferees*) or 1 or more of the lessees (also the *relevant lessees*), a home or first home; and 21  
22  
23  
24
- (c) the relevant transferees or relevant lessees are individuals. 25  
26
- ‘(3) In addition, this section applies if a dutiable transaction is a relevant transaction in relation to a part interest in residential land that, if it were in relation to the whole interest in the land, would be a dutiable transaction to which this section applies under subsection (1) or (2), other than the requirement for more than 1 transferee or lessee.’ 27  
28  
29  
30  
31  
32
- (2) Section 93(3A), (3B), (4)(a), (5)(a), (6A) and (7), after ‘relevant transferee’— 33  
34
-

[s 22]

---

<i>insert—</i>	1
‘or relevant lessee’.	2
(3) Section 93(4)(a), (5)(a), and (6)(c), ‘the transferee’s interest’—	3 4
<i>omit, insert—</i>	5
‘the transferee’s or lessee’s interest’.	6
(4) Section 93(4)(b)(i), (5)(b)(i), (6)(b) and (6)(c), ‘relevant transferee’s interest’—	7 8
<i>omit, insert—</i>	9
‘relevant transferee’s or relevant lessee’s interest’.	10
(5) Section 93(5)(b)(ii), ‘transferees’ interests’—	11
<i>omit, insert—</i>	12
‘transferees’ or relevant lessees’ interests’.	13
(6) Section 96(6)(b), after ‘of the transferee’—	14
<i>insert—</i>	15
‘or lessee’.	16
(7) Section 93(6)(b)(ii), after ‘transferees’—	17
<i>insert—</i>	18
‘or lessees’.	19
(8) Section 93(6A) and (7), ‘transferee’s home’—	20
<i>omit, insert—</i>	21
‘transferee’s or lessee’s home’.	22

<b>Clause 22</b>	<b>Amendment of s 93A (Concession—mixed and multiple claims for individuals—vacant land)</b>	23
		24
(1)	Section 93A(1) and (2)—	25
	<i>omit, insert—</i>	26
‘(1)	This section applies if—	27

- 
- (a) a dutiable transaction is either of the following (each a *relevant transaction*)—
- (i) the transfer, or agreement for the transfer, of vacant land;
- (ii) the acquisition, mentioned in section 85(b), of a lease of vacant land; and
- (b) there is more than 1 transferee or lessee of the vacant land to which the transaction relates; and
- (c) the residence, when constructed, will be the first home of 1 or more of the transferees (the *relevant transferees*) or 1 or more of the lessees (the *relevant lessees*) but not all transferees or all lessees; and
- (d) the relevant transferees or relevant lessees are individuals.
- ‘(2) In addition, this section applies if a dutiable transaction is a relevant transaction in relation to a part interest in vacant land that, if it were in relation to the whole interest in the land, would be a dutiable transaction to which this section applies under subsection (1), other than the requirement for more than 1 transferee or lessee.’.
- (2) Section 93A(3), (4), (5)(a) and (b) and (6), after ‘relevant transferee’—
- insert*—
- ‘or relevant lessee’.
- (3) Section 93A(5)(a) and (b) and (6), ‘transferee’s interest’—
- omit, insert*—
- ‘transferee’s or relevant lessee’s interest’.
- (4) Section 93A(6)(a), after ‘transferees’—
- insert*—
- ‘or all the lessees’.

[s 23]

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<b>Clause 23</b>	<b>Amendment of s 94 (Concession—mixed and multiple claims for trustees—residential land)</b>	1 2
(1)	Section 94(1)(a)—	3
	<i>omit, insert—</i>	4
	‘(a) a dutiable transaction is either of the following—	5
	(i) the transfer, or agreement for the transfer, of residential land;	6 7
	(ii) the acquisition, mentioned in section 85(b), of a lease of residential land; and’.	8 9
(2)	Section 94(1)(b), after ‘transferee’—	10
	<i>insert—</i>	11
	‘or lessee’.	12
(3)	Section 94(2), after ‘transferees’—	13
	<i>insert—</i>	14
	‘or lessees’.	15
<b>Clause 24</b>	<b>Amendment of s 94A (Concession—mixed and multiple claims for trustees—vacant land)</b>	16 17
(1)	Section 94A(1)(a)—	18
	<i>omit, insert—</i>	19
	‘(a) a dutiable transaction is either of the following—	20
	(i) the transfer, or agreement for the transfer, of vacant land;	21 22
	(ii) the acquisition, mentioned in section 85(b), of a lease of vacant land; and’.	23 24
(2)	Section 94A(1)(b), after ‘transferee’—	25
	<i>insert—</i>	26
	‘or lessee’.	27



- 
- (3) Section 94A(2), after ‘transferees’— 1  
*insert*— 2  
‘or lessees’. 3

- Clause 25 Amendment of s 117 (Exemption—change of trustee)** 4  
Section 117— 5  
*insert*— 6
- ‘(2) Also, transfer duty is not imposed on a dutiable transaction for 7  
the sole purpose of giving effect to a change of a trustee if— 8
- (a) the transaction is part of an arrangement involving a 9  
change in the rights or interest of a beneficiary of the 10  
trust; and 11
- (b) transfer duty has been paid on all trust acquisitions or 12  
trust surrenders— 13
- (i) of trust interests in the trust made under the 14  
arrangement; and 15
- (ii) for which transfer duty is imposed; and 16
- (c) transfer duty has been paid on all trust acquisitions or 17  
trust surrenders for which transfer duty is imposed for 18  
the trust before the transaction; and 19
- (d) the change of trustee is not part of an arrangement to 20  
avoid the imposition of duty. 21
- Note*— 22  
In relation to subsection (2), see also section 615.’. 23

- Clause 26 Insertion of new s 122** 24  
After section 121— 25  
*insert*— 26

[s 26]

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- ‘122 Exemption—restructure of stapled entities** 1
- ‘(1) Transfer duty is not imposed on a dutiable transaction that is a 2  
trust acquisition or trust surrender of a trust interest in a listed 3  
unit trust or a widely held unit trust if— 4
- (a) the purpose of the transaction is to give effect to a 5  
scheme that qualifies or would, on its completion, 6  
qualify as a roll-over under the *Income Tax Assessment 7  
Act 1997* (Cwlth), subdivision 124.Q; and 8
  - (b) when the scheme is completed, the interposed trust will 9  
be a listed unit trust or a widely held unit trust; and 10
  - (c) the transaction is not part of an arrangement to avoid the 11  
imposition of transfer duty. 12
- ‘(2) Subsection (1) does not apply if— 13
- (a) the interposed trust is not a listed unit trust or a widely 14  
held unit trust when the scheme is completed; or 15
  - (b) the interposed trust ceases to be a listed unit trust or a 16  
widely held unit trust within 3 years after the scheme is 17  
completed; or 18
  - (c) the interposed trust does not retain all the ownership 19  
interests in the stapled entities for at least 3 years after 20  
the date of the transaction. 21
- ‘(3) Despite subsection (2)(c), subsection (1) continues to apply if 22  
the commissioner is satisfied the interposed trust did not 23  
retain all the ownership interests because 1 or more of the 24  
stapled entities ceased to exist other than under an 25  
arrangement, a significant purpose of which was to avoid the 26  
requirement to retain all the ownership interests for at least 3 27  
years. 28
- ‘(4) If subsection (1) does not apply, the commissioner must make 29  
a reassessment to impose transfer duty on the transaction as if 30  
the exemption from duty had never applied. 31
- ‘(5) Subsection (4) applies to the reassessment despite the 32  
limitation period under the *Administration Act* for 33  
reassessments. 34

*Editor's note—*

See the Administration Act, part 3, division 3.

'(6) If an event mentioned in subsection (2) happens, a party to the transaction must, within 28 days after the event happens—

(a) give notice of the event to the commissioner in the approved form; and

(b) ensure the instruments required for the assessment of duty on the transaction are lodged for reassessment.

*Note—*

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

'(7) Without limiting subsection (3), a company registered under the Corporations Act ceases to exist if it is deregistered under that Act.'

**Clause 27      Amendment of s 130 (Exemption—other transfers of scheme property of registered managed investment scheme)**

(1) Section 130(1)—

*omit, insert—*

'(1) Transfer duty is not imposed on the following dutiable transactions (*relevant transactions*)—

(a) for scheme property of a registered managed investment scheme other than a trust interest—a transfer, or agreement for the transfer, of the scheme property from 1 property holder for the scheme to the other property holder for the scheme; or

(b) for scheme property of a registered managed investment scheme that is a trust interest—a trust acquisition made by 1 property holder for the scheme, if the trust interest was held by the other property holder for the scheme immediately before the acquisition.'

(2) Section 130(2), 'transfer or agreement'—

*omit, insert—*

[s 28]

---

‘relevant transaction’.

(3) Section 130(2)(b), ‘property is transferred or agreement is made’—

*omit, insert—*

‘relevant transaction happens’.

(4) Section 130—

*insert—*

‘(3) In this section—

***property holder***, for a registered managed investment scheme, means—

(a) the responsible entity of the scheme; or

(b) a person as primary custodian for the responsible entity of the scheme.

***scheme property*** includes a trust interest of a registered managed investment scheme held by a property holder for the scheme.’.

**Clause 28 Replacement of s 143 (Exemption—change of tenure)**

Section 143—

*omit, insert—*

**‘143 Exemption—change of tenure**

‘(1) Transfer duty is not imposed on an agreement for a transfer entered into, or a transfer made, solely for the purpose of changing the registered ownership of property—

(a) from tenants in common to joint tenants; or

(b) from joint tenants to tenants in common.

‘(2) Subsection (1) applies only if—

(a) the total value of the co-owners’ interests in the property immediately before the agreement was entered into, or the transfer had effect, is not changed; and

- 
- (b) either— 1
- (i) for subsection (1)(a)—immediately before the 2  
agreement was entered into or the transfer had 3  
effect, the owners held the property as tenants in 4  
common in equal shares; or 5
- (ii) for subsection (1)(b)—after the transfer has effect, 6  
the owners hold the property as tenants in common 7  
in equal shares.’. 8

- Clause 29 Amendment of s 151 (Exemption—particular residences)** 9
- Section 151— 10
- insert—* 11
- ‘(2) Subsection (1) applies even if liability under a mortgage over 12  
the interest in the land, in existence immediately before the 13  
transaction, is assumed by the other party under the 14  
transaction. 15
- Note—* 16
- In relation to subsection (2), see also section 616.’. 17

- Clause 30 Amendment of s 153 (Reassessment—disposal after 18  
occupation date for residence)** 19
- (1) Section 153(1)(a)— 20
- omit, insert—* 21
- ‘(a) transfer duty on a dutiable transaction that is either of 22  
the following is assessed on the basis of a concession 23  
under section 91, 92, 93 or 93A— 24
- (i) the transfer, or agreement for the transfer, of 25  
residential land or vacant land; 26
- (ii) the acquisition, mentioned in section 85(b), of a 27  
lease of residential land or vacant land; and’ 28
- (2) Section 153(1)(b), (1A), (2), definition C, and (3), after 29  
‘transferee’— 30

[s 31]

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- insert—* 1  
'or lessee'. 2
- (3) Section 153(1)(b), (1A)(a), (2), definition *OD*, and (3), after 3  
'transferee's'— 4
- insert—* 5  
'or lessee's'. 6
- (4) Section 153(1)(b)— 7
- insert—* 8  
'(iii) for a lease of residential land on which a home or first 9  
home is constructed or of vacant land on which a first 10  
home is to be constructed and for which a premium, fine 11  
or other consideration is payable—surrendering the 12  
lease.' 13

- Clause 31 Amendment of s 154 (Reassessment—noncompliance 14  
with occupancy requirements) 15**
- (1) Section 154(1)(a)— 16
- omit, insert—* 17
- '(a) transfer duty on a dutiable transaction that is either of 18  
the following is assessed on the basis of a concession 19  
under section 91, 92, 93 or 93A— 20
- (i) the transfer, or agreement for the transfer, of 21  
residential land or vacant land; 22
- (ii) the acquisition, mentioned in section 85(b), of a 23  
lease of residential land or vacant land; and'. 24
- (2) Section 154(1)(b)(i), (2A), (3), and (4), after 'transferee'— 25  
*insert—* 26  
'or lessee'. 27
- (3) Section 154(1)(b)(ii), (2A)(a), and (4), after 'transferee's'— 28  
*insert—* 29  
'or lessee's'. 30

- 
- (4) Section 154(2), ‘a transferee disposes of land if the transferee’— 1  
2  
*omit, insert*— 3  
‘a transferee or lessee disposes of land if the lessee of a home 4  
or vacant land lease surrenders the lease or the transferee or 5  
lessee’. 6
- (5) Section 154— 7  
*insert*— 8
- ‘(5) In this section— 9  
*home or vacant land lease* means a lease— 10
- (a) of residential land on which a home or first home is 11  
constructed or of vacant land on which a first home is to 12  
be constructed; and 13
- (b) for which a premium, fine or other consideration is 14  
payable.’. 15

- Clause 32 Amendment of s 155 (When transferees must give notice for reassessment)** 16  
17
- (1) Section 155, heading— 18  
*omit, insert*— 19
- ‘155 When transferees and lessees must give notice for reassessment’.** 20  
21
- (2) Section 155(1)— 22  
*omit, insert*— 23
- ‘(1) This section applies if a notifiable event happens after an 24  
assessment, on the basis of a concession under section 91, 92, 25  
93 or 93A, of transfer duty on a dutiable transaction that is 26  
either of the following (each a *relevant transaction*)— 27
- (a) the transfer, or agreement for the transfer, of residential 28  
land or vacant land; 29
- (b) the acquisition, mentioned in section 85(b), of a lease of 30  
residential land or vacant land.’. 31

[s 33]

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- (3) Section 155(2), ‘to the transfer or agreement’— 1  
*omit, insert—* 2  
‘or lessee in relation to the relevant transaction’. 3
- (4) Section 155(3), definition *notifiable event*, paragraph (a), after 4  
‘transferee’s’— 5  
*insert—* 6  
‘or lessee’s’. 7

**Clause 33 Insertion of new ch 2, pt 14, div 3** 8  
Chapter 2, part 14— 9  
*insert—* 10

**‘Division 3 Other reassessment** 11

**‘156A Reassessment of duty for cancelled transfer of 12  
dutiabale property** 13

- ‘(1) This section applies if— 14
- (a) a person, directly or by the person’s agent, pays transfer 15  
duty on a transfer of dutiable property effected or 16  
evidenced by an instrument; and 17
  - (b) the instrument is cancelled by the parties before it has 18  
legal effect; and 19
  - (c) the dutiable property has not been transferred to the 20  
transferee or a related person of the transferee; and 21
  - (d) the instrument was not cancelled— 22
    - (i) to give effect to a resale agreement; or 23
    - (ii) as part of an arrangement under which any of the 24  
dutiabale property is or will be transferred, or is 25  
agreed to be transferred, to the transferee or a 26  
related person of the transferee. 27
- ‘(2) For this section, an instrument has legal effect if— 28



- 
- (a) for an instrument that, when recorded in a register, will effect the transfer of dutiable property—the instrument is lodged for recording in the register; or
- (b) a right has been exercised, or an obligation fulfilled, under the instrument; or
- (c) the instrument has been relied on in any other way.
- ‘(3) For subsection (1)(d)(i), an agreement is a resale agreement if—
- (a) under the agreement, any of the dutiable property is or will be transferred or is agreed to be transferred; and
- (b) the transferee, or a related person of the transferee, receives or will receive, directly or indirectly, a financial benefit, other than the release of the transferee from the transferee’s obligation under the transaction mentioned in subsection (1)(a).
- ‘(4) The person may lodge an application for a reassessment in the approved form within 6 months after the instrument is cancelled.
- ‘(5) The person must lodge the instrument with the application, unless the commissioner decides lodgement of the instrument is unnecessary.
- ‘(6) The commissioner must make a reassessment of transfer duty for the transaction on the basis that transfer duty is not imposed on the transaction.’.

- Clause 34      Amendment of s 166 (What is a *subsidiary* of a corporation)**
- Section 166—
- insert—*
- ‘(4) For deciding whether a trustee of a trust is a subsidiary of the other corporation under subsection (2)—
- (a) a trust interest sale agreement made by the other corporation or a subsidiary of it is taken not to have been made; and

[s 35]

---

(b) a trust interest purchase agreement made by the other 1  
corporation or a subsidiary of it is taken to have been 2  
completed. 3

‘(5) In this section— 4

*trust interest purchase agreement* means an uncompleted 5  
agreement, whether or not conditional, for the acquisition of 6  
an interest as a beneficiary of the trust. 7

*trust interest sale agreement* means an uncompleted 8  
agreement, whether or not conditional, for the disposal of an 9  
interest as a beneficiary of the trust.’. 10

**Clause 35 Insertion of new s 193A 11**

After section 193— 12

*insert— 13*

**‘193A Exemption—restructure of stapled entities 14**

‘(1) Land rich duty is not imposed on a relevant acquisition if— 15

(a) the purpose of the acquisition is to give effect to a 16  
scheme that qualifies or would, on its completion, 17  
qualify as a roll-over under the *Income Tax Assessment 18*  
*Act 1997* (Cwlth), subdivision 124.Q; and 19

(b) when the scheme is completed, the interposed trust will 20  
be a listed unit trust or a widely held unit trust; and 21

(c) the acquisition is not part of an arrangement to avoid the 22  
imposition of land rich duty. 23

‘(2) Subsection (1) does not apply if— 24

(a) the interposed trust is not a listed unit trust or a widely 25  
held unit trust when the scheme is completed; or 26

(b) the interposed trust ceases to be a listed unit trust or a 27  
widely held unit trust within 3 years after the scheme is 28  
completed; or 29

(c) the interposed trust does not retain all the ownership 30  
interests in the stapled entities for at least 3 years after 31  
the date of the acquisition. 32

- 
- ‘(3) Despite subsection (2)(c), subsection (1) continues to apply if the commissioner is satisfied the interposed trust did not retain all the ownership interests because 1 or more of the stapled entities ceased to exist other than under an arrangement, a significant purpose of which was to avoid the requirement to retain all the ownership interests for at least 3 years.
- ‘(4) If subsection (1) does not apply, the commissioner must make a reassessment to impose land rich duty on the relevant acquisition as if the exemption from duty had never applied.
- ‘(5) Subsection (4) applies to the reassessment despite the limitation period under the Administration Act for reassessments.
- Editor’s note—*  
See the Administration Act, part 3, division 3.
- ‘(6) If an event mentioned in subsection (2) happens, the acquirer under the relevant acquisition must, within 28 days after the event happens—
- (a) give notice of the event to the commissioner in the approved form; and
- (b) ensure the instruments required for the assessment of duty on the acquisition are lodged for reassessment.
- Note—*  
Failure to give the notice is an offence under the Administration Act, section 120.
- ‘(7) Without limiting subsection (3), a company registered under the Corporations Act ceases to exist if it is deregistered under that Act.’.

- Clause 36 Amendment of s 197 (When commissioner must make reassessment)**
- (1) Section 197(1)(a)—  
*omit, insert—*

[s 37]

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- ‘(a) at the time of the relevant acquisition, the corporation’s land-holdings included—
- (i) land the subject of—
    - (A) a sale agreement that was later completed; or
    - (B) a purchase agreement that was not completed; or
  - (ii) land-holdings of a trustee of a trust that was a subsidiary of the corporation because of—
    - (A) a trust interest sale agreement that was later completed; or
    - (B) a trust interest purchase agreement that was not completed; and’.
- (2) Section 197—  
*insert—*
- ‘(7) In this section—  
*trust interest purchase agreement* see section 166.  
*trust interest sale agreement* see section 166.’.

- Clause 37 Amendment of s 198 (Registration of charge over land for unpaid land rich duty)**
- (1) Section 198, heading—  
*omit, insert—*
- ‘198 Charge over land for unpaid land rich duty’.**
- (2) Section 198(1), editor’s note—  
*omit.*
- (3) Section 198(2), ‘a charge’—  
*omit, insert—*  
‘a first charge’.
- (4) Section 198(3) to (5)—  
*omit, insert—*

- 
- ‘(3) The commissioner may lodge, under the Administration Act, part 4, division 5, a request to register the charge over stated land owned by the corporation or its subsidiary. 1  
2  
3
- ‘(4) The charge has priority over all other encumbrances over the land.’. 4  
5

**Clause 38 Omission of s 199 (Release of charge) 6**  
Section 199— 7  
*omit.* 8

**Clause 39 Amendment of s 213 (Contracted property) 9**

(1) Section 213, heading, after ‘property’— 10  
*insert*— 11  
**‘and trust interests’.** 12

(2) Section 213(1), ‘or relevant corporation for a corporate trustee’— 13  
*omit.* 14  
15

(3) Section 213(1) and (2), ‘or relevant corporation’— 16  
*omit.* 17

(4) Section 213— 18  
*insert*— 19

‘(1A) If a corporate trustee has made a purchase or sale agreement for a trust interest, the corporate trustee is taken to have an indirect interest in the trust-related dutiable property.’. 20  
21  
22

(5) Section 213(3)— 23  
*omit, insert*— 24

‘(3) Subsection (3A) applies if— 25

(a) contracted property, or an indirect interest in dutiable property mentioned in subsection (1A), is included in determining the dutiable value of a relevant acquisition; 26  
27  
and 28  
29

[s 40]

---

(b) the sale agreement for the property or trust interest is later completed or the purchase agreement for the property or trust interest is later rescinded.

‘(3A) The commissioner must make a reassessment as if the contracted property or indirect interest were never held by the corporate trustee.’

(6) Section 213—  
*insert—*

‘(5) In this section—

*purchase agreement* includes an uncompleted agreement, whether or not conditional, for the acquisition of a trust interest through which the corporate trustee would have, if the agreement were completed, an indirect interest in dutiable property (the *trust-related dutiable property*).

*sale agreement* includes an uncompleted agreement, whether or not conditional, for the sale of a trust interest through which the corporate trustee has an indirect interest in dutiable property (also the *trust-related dutiable property*).

**Clause 40      Amendment of s 222 (What is the dutiable value of a relevant acquisition)**

Section 222(1), note, after ‘property.’—

*insert—*

‘Also, under section 213(1A), the corporate trustee may be taken to hold an indirect interest in dutiable property through a trust interest that is the subject of a purchase or sale agreement.’

**Clause 41      Amendment of s 353 (What is a *premium*)**

Section 353(1), ‘a general insurer or life insurer’—

*omit, insert—*

‘an insurer’.

---

<b>Clause 42</b>	<b>Replacement of s 354 (Who is a <i>general insurer</i>)</b>	1
	Section 354—	2
	<i>omit, insert—</i>	3
<b>'354</b>	<b>Who is a <i>general insurer</i></b>	4
	'(1) A <i>general insurer</i> is a person who writes general insurance whether or not the person is authorised under the <i>Insurance Act 1973</i> (Cwlth) to carry on an insurance business.	5 6 7
	'(2) An insurance intermediary is not a general insurer.'	8
<b>Clause 43</b>	<b>Replacement of s 355 (Who is a <i>life insurer</i>)</b>	9
	Section 355—	10
	<i>omit, insert—</i>	11
<b>'355</b>	<b>Who is a <i>life insurer</i></b>	12
	'(1) A <i>life insurer</i> is a person who writes life insurance whether or not the person is registered under the <i>Life Insurance Act 1995</i> (Cwlth).	13 14 15
	'(2) An insurance intermediary is not a life insurer.'	16
<b>Clause 44</b>	<b>Amendment of s 357 (Who is liable to pay insurance duty)</b>	17
	(1) Section 357(1), 'general insurer'—	18
	<i>omit, insert—</i>	19
	'insurer'.	20
	(2) Section 357(2), 'life insurer'—	21
	<i>omit, insert—</i>	22
	'insurer'.	23

[s 45]

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<b>Clause 45</b>	<b>Amendment of s 360 (When insurance duty is payable—life insurance)</b>	1 2
	Section 360, ‘a life insurer’—	3
	<i>omit, insert—</i>	4
	‘an insurer’.	5
<b>Clause 46</b>	<b>Replacement of ch 8, pt 5, hdg</b>	6
	Chapter 8, part 5, heading—	7
	<i>omit, insert—</i>	8
	<b>‘Part 5 Arrangements applying to insurers and WorkCover Queensland’.</b>	9 10 11
<b>Clause 47</b>	<b>Amendment of s 369 (General and life insurers to be registered)</b>	12 13
	(1) Section 369, heading—	14
	<i>omit, insert—</i>	15
	<b>‘369 Insurers to be registered’.</b>	16
	(2) Section 369, ‘a general insurer or life insurer’—	17
	<i>omit, insert—</i>	18
	‘an insurer’.	19
<b>Clause 48</b>	<b>Amendment of s 370 (Lodging returns and payment of insurance duty)</b>	20 21
	(1) Section 370(1) and (2)—	22
	<i>omit, insert—</i>	23
	‘(1) If a registered insurer has a liability to insurance duty for a return period, the insurer must on or before the return date—	24 25
	(a) lodge a return in the approved form; and	26



- 
- (b) pay to the commissioner the amount of insurance duty based on the following—
- (i) for general insurance—the total amount of the premiums received in the return period by the insurer;
  - (ii) for life insurance—
    - (A) for contracts of life insurance that effect temporary or term insurance—the total amount of the premiums received in the return period by the insurer; and
    - (B) for other contracts of life insurance—the amounts of the sums insured for the contracts written in the return period by the insurer; and
- (c) pay to the commissioner any assessed interest and penalty tax.’.
- (2) Section 370(3), from ‘a general’ to ‘or (2)’—  
*omit, insert—*  
‘an insurer refunds the whole or part of a premium for a contract of insurance for which insurance duty has been paid, the insurer may deduct from the amount required to be paid under subsection (1)’.
- (3) Section 370(5), ‘14 days’—  
*omit, insert—*  
‘21 days’.
- (4) Section 370(6), editor’s note—  
*omit.*

- Clause 49 Replacement of s 371 (Application of pt 6)**
- Section 371—
- omit, insert—*

[s 50]

---

<b>‘371</b>	<b>Application of pt 6</b>	1
	‘(1) This part applies to a person (the <i>insured person</i> ) who effects or renews general insurance or life insurance with a person (the <i>insurer</i> ) who is not registered under chapter 12, part 1 or 2.	2 3 4 5
	‘(2) However, this part does not apply to an insured person who has been charged, by the insurer, an amount for insurance duty in relation to the premium for the insurance.’.	6 7 8
<b>Clause 50</b>	<b>Amendment of s 372 (Lodging statement and payment of insurance duty)</b>	9 10
	Section 372(1), ‘The person’—	11
	<i>omit, insert—</i>	12
	‘The insured person’.	13
<b>Clause 51</b>	<b>Amendment of s 407 (Group property for intra-group transfer of property)</b>	14 15
	(1) Section 407(1), ‘For’	16
	<i>omit, insert—</i>	17
	‘Subject to subsections (3) and (4), for’.	18
	(2) Section 407—	19
	<i>insert—</i>	20
	‘(3) Property that is a lot on a plan of subdivision registered after the transferor and the transferee became group companies is only group property to the extent that the property comprising the lot was group property under subsection (1)(a) or (b) immediately before registration of the plan of subdivision.	21 22 23 24 25
	‘(4) For property mentioned in subsection (3), transfer duty is not imposed on the dutiable value of the part of the lot that is group property, worked out using the following formula—	26 27 28
	$DV_G = \frac{VP}{TV} \times DV_L$	29

where—

*DVG* means the dutiable value of the part of the lot that is group property for section 406(2)(d).

*DVL* means the dutiable value of the lot.

*TV* means the total value, immediately before the plan of subdivision was registered, of the property that forms the lot.

*VP* means the value, immediately before the plan of subdivision was registered, of property that—

- (a) forms part of the lot; and
- (b) was group property under subsection (1)(a) or (b) immediately before the plan of subdivision was registered.

(5) In this section—

*lot* see the *Land Title Act 1994*, schedule 2.

*plan of subdivision* means—

- (a) a plan under the *Building Units and Group Titles Act 1980*; or
- (b) a plan of subdivision under the *Land Title Act 1994*; or
- (c) a plan of subdivision under the *Land Act 1994*; or
- (d) a plan or scheme, however described, showing the division of, amalgamation into, dedication of or redefinition of, at least 1 lot, that is able to be registered in a land registry under the *Land Act 1994* or the *Land Title Act 1994*.

**Clause 52      Amendment of s 416 (Start of use requirement)**

(1) Section 416(1)(a), after ‘arise’—

*insert—*

‘or the later date fixed by the commissioner by notice given to the institution’.

(2) Section 416(1), after paragraph (b)—

[s 53]

---

*insert—* 1

*Note—* 2

In relation to subsection (1)(a), see also section 620.’. 3

(3) Section 416(3)(a), after ‘arise’— 4

*insert—* 5

‘or the later date fixed by the commissioner by notice given to  
the institution’. 6  
7

(4) Section 416(3), after paragraph (d)— 8

*insert—* 9

*Note—* 10

In relation to subsection (3)(a), see also section 620.’. 11

**Clause 53 Amendment of s 419 (Reassessment—noncompliance  
with use requirements)** 12  
13

Section 419(2), ‘paragraph (b)’— 14

*omit, insert—* 15

‘subsection (1)(b)’. 16

**Clause 54 Amendment of s 427 (Exemption—particular instruments  
and transactions under Associations Incorporation Act)** 17  
18

(1) Section 427, heading— 19

*omit, insert—* 20

**‘427 Exemption—particular instruments and transactions  
relating to incorporated associations’.** 21  
22

(2) Section 427— 23

*insert—* 24

‘(2) Duty is not imposed on an instrument or transaction for  
vesting property in an association incorporated under the  
Corporations Act if— 25  
26  
27

(a) the association was formed with the object of— 28

- 
- (i) providing recreation or amusement; or 1
  - (ii) promoting religion, charity, patriotism or the arts;  
or 2  
3
  - (iii) achieving another object the commissioner is  
satisfied is useful to the community; and 4  
5
  - (b) the association's constitution— 6
    - (i) provides for the application of its funds to its  
objects; and 7  
8
    - (ii) prohibits the distribution of any part of its funds or  
profits to its members; and 9  
10
  - (c) because of the association's incorporation, the  
instrument or transaction is necessary for vesting the  
property in the association's corporate name.' 11  
12  
13

**Clause 55 Amendment of s 437 (Application for registration to carry  
on particular businesses)** 14  
15

Section 437(1), 'a general insurer or life insurer'— 16  
*omit, insert*— 17  
'an insurer'. 18

**Clause 56 Amendment of s 445 (Notice of registration)** 19

Section 445(2)(g), 'the endorsements'— 20  
*omit, insert*— 21  
'any endorsements'. 22

**Clause 57 Amendment of s 452 (Notice of registration)** 23

Section 452(2)(g), 'the endorsements'— 24  
*omit, insert*— 25  
'any endorsements'. 26

[s 58]

---

<b>Clause 58</b>	<b>Amendment of s 455 (Lodging returns)</b>	1
	(1) Section 455—	2
	<i>insert—</i>	3
	‘(1A) Subsection (1)(c) does not apply if the self assessor’s notice of registration states that no endorsements are required on the instruments.’	4 5 6
	(2) Section 455(2)(a)—	7
	<i>omit, insert—</i>	8
	‘(a) an instrument for which duty is imposed must be endorsed—	9 10
	(i) if the self assessor’s notice of registration states the way in which the instrument must be endorsed—in the way stated; or	11 12 13
	(ii) otherwise, with the following—	14
	(A) a reference to this Act’s short title;	15
	(B) the self assessor’s client number;	16
	(C) the transaction number for the instrument;	17
	(D) the amounts of any duty, assessed interest and penalty tax paid on the instrument;	18 19
	(E) the date the endorsement is made;	20
	(F) the signature of the individual completing the endorsement; and’.	21 22
<b>Clause 59</b>	<b>Amendment of s 455A (Lodging transaction statements)</b>	23
	(1) Section 455A—	24
	<i>insert—</i>	25
	‘(1A) Subsection (1)(b) does not apply if the self assessor’s notice of registration states that no endorsements are required on the instruments.’	26 27 28
	(2) Section 455A(4)(a)—	29

- 
- omit, insert—* 1
- ‘(a) an instrument for which duty is imposed must be 2  
endorsed— 3
- (i) if the self assessor’s notice of registration states the 4  
way in which the instrument must be endorsed—in 5  
the way stated; or 6
- (ii) otherwise, with the following— 7
- (A) a reference to this Act’s short title; 8
- (B) the self assessor’s client number; 9
- (C) the transaction number for the instrument; 10
- (D) the amounts of any duty, assessed interest 11  
and penalty tax paid on the instrument; 12
- (E) the date the endorsement is made; 13
- (F) the signature of the individual completing 14  
the endorsement; and’. 15

- Clause 60**      **Amendment of s 465 (Grounds for suspension or** 16  
**cancellation)** 17
- Section 465— 18
- insert—* 19
- ‘(d) the self assessor has been given a notice under section 20  
488(2) and has failed to pay— 21
- (i) the penalty amount by the date for payment stated 22  
in the notice; or 23
- (ii) if the commissioner enters into an arrangement for 24  
payment of the penalty amount by instalments 25  
under section 488(5)—an instalment by the date 26  
the instalment is required to be paid under the 27  
arrangement; 28
- (e) if section 470 applies to the self assessor—the self 29  
assessor has failed to give notice to the commissioner as 30  
required under section 470(3); 31

[s 61]

---

- (f) the commissioner reasonably believes that, having regard to the self assessor's conduct, the self assessor's registration poses an unacceptable risk that the self assessor will not comply with an obligation under this Act or the Administration Act.'. 1  
2  
3  
4  
5

**Clause 61 Insertion of new s 469A** 6

After section 469— 7

*insert—* 8

**'469A Immediate suspension** 9

'(1) This section applies if the commissioner reasonably believes— 10  
11

(a) a ground exists for suspending or cancelling a self assessor's registration; and 12  
13

(b) the self assessor's registration must be suspended immediately to— 14  
15

(i) ensure the integrity of the self assessment system is not jeopardised; or 16  
17

(ii) remove an immediate, unacceptable risk that the self assessor will not comply with an obligation under this Act or the Administration Act. 18  
19  
20

'(2) The commissioner may decide to immediately suspend the self assessor's registration. 21  
22

'(3) The commissioner must give the self assessor an information notice for the decision. 23  
24

'(4) The information notice must include the period of the suspension. 25  
26

*Note—* 27

See also schedule 6, definition *information notice* for other matters the information notice must state. 28  
29

'(5) The suspension— 30

(a) starts immediately after the self assessor is given the information notice; and 31  
32



- 
- (b) ends on the earliest of the following— 1
    - (i) the day that is 56 days after the day on which the 2  
period started; 3
    - (ii) a decision is made by the commissioner under 4  
section 469 about a show cause notice given to the 5  
self assessor; 6
    - (iii) notice is given by the commissioner to the self 7  
assessor ending the suspension under subsection 8  
(6). 9

‘(6) During the period of the suspension, if the commissioner no 10  
longer believes subsection (1)(a) or (b) is satisfied, the 11  
commissioner must end the suspension by giving notice to the 12  
self assessor stating the suspension has ended. 13

‘(7) In this section— 14

*self assessment system* means the system under this Act and 15  
the Administration Act for— 16

- (a) the registration of persons as self assessors; and 17
- (b) the making of self assessments, payments of duty, and 18  
compliance with other obligations under the Acts, by 19  
self assessors.’. 20

**Clause 62 Amendment of s 470 (Cancellation of 21  
registration—ceasing to carry on business) 22**

(1) Section 470, heading, ‘Cancellation’— 23  
*omit, insert—* 24

‘**Suspension or cancellation**’. 25

(2) Section 470(1), after ‘or 3’— 26  
*insert—* 27

‘permanently’. 28

(3) Section 470(2), from ‘to the commissioner’— 29  
*omit, insert—* 30

[s 63]

---

‘of the ceasing to the commissioner.’. 1

(4) Section 470(3)(b)— 2

*omit, insert—* 3

‘(b) for a self assessor registered under part 3— 4

(i) if the self assessor permanently ceases to carry on 5  
the business—the self assessor’s registration is 6  
cancelled effective from the day stated in the 7  
notice; or 8

(ii) if the self assessor temporarily ceases to carry on 9  
the business—the self assessor’s registration is 10  
suspended for the period stated in the notice.’. 11

(5) Section 470(2) and (3)— 12

*renumber* as section 470(3) and (5). 13

(6) Section 470— 14

*insert—* 15

‘(2) Also, this section applies if a self assessor registered under 16  
part 3 temporarily ceases to carry on, in Queensland, the 17  
business for which the self assessor is registered. 18

‘(4) If the self assessor is a self assessor mentioned in subsection 19  
(2), the notice given under subsection (3) must state the period 20  
(the *temporary cessation period*) for which the self assessor 21  
will temporarily cease to carry on the business. 22

‘(6) For subsection (5)(b)(ii), the period stated in the notice must 23  
not be longer than the temporary cessation period.’. 24

**Clause 63 Replacement of s 481 (Offence to endorse instrument 25  
unless self assessor) 26**

Section 481— 27

*omit, insert—* 28

---

<b>'481</b>	<b>Offence for person other than self assessor to endorse instrument</b>	1 2
	'A person must not make any notation or endorsement on an instrument indicating or implying that duty has been paid for the instrument unless the person is authorised to do so under this Act.	3 4 5 6
	Maximum penalty—200 penalty units.'	7
<b>Clause 64</b>	<b>Amendment of s 506A (Refunding stamp duty)</b>	8
	Section 506A(3)—	9
	<i>omit, insert—</i>	10
	'(3) A court or QCAT must not make an order relating to the refund that is inconsistent with subsection (2).'	11 12
<b>Clause 65</b>	<b>Insertion of new ch 17, pt 13</b>	13
	After section 613—	14
	<i>insert—</i>	15
<b>'Part 13</b>	<b>Transitional provisions for Revenue and Other Legislation Amendment Act 2010</b>	16 17 18
<b>'614</b>	<b>References to an acquisition mentioned in s 85(b)</b>	19
	'A provision in either of the following that, on the commencement of this section, includes a reference to an acquisition mentioned in section 85(b) is taken to have included that reference on and from 1 December 2003—	20 21 22 23
	(a) chapter 2, part 9;	24
	(b) chapter 2, part 14, division 1.	25

[s 65]

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<b>‘615</b>	<b>Exemption under s 117</b>	1
	‘Section 117(2) as in force on the commencement of this section is taken to have had effect on and from 13 August 2004.	2 3 4
<b>‘616</b>	<b>Exemption under s 151</b>	5
	‘Section 151(2) as in force on the commencement of this section is taken to have had effect on and from 2 May 2003.	6 7
<b>‘617</b>	<b>Charge mentioned in s 198</b>	8
	‘(1) Section 198 as in force immediately before its amendment by the amending Act continues to apply to a relevant acquisition made before the amendment.	9 10 11
	‘(2) In this section—	12
	<i>amending Act</i> means the <i>Revenue and Other Legislation Amendment Act 2010</i> .	13 14
<b>‘618</b>	<b>Registered general insurers and registered life insurers</b>	15 16
	‘A person who, immediately before 14 January 2010, was a registered general insurer or registered life insurer is, on and from 14 January 2010, taken to be a registered insurer.	17 18 19
<b>‘619</b>	<b>Date of effect of particular provisions</b>	20
	‘The following provisions as in force on the commencement of this section are taken to have had effect on and from 14 January 2010—	21 22 23
	• section 73	24
	• sections 353 to 355	25
	• section 357	26
	• section 360	27

- 
- chapter 8, part 5 1
  - sections 371 and 372 2
  - section 437 3
  - the schedule, to the extent the definitions *insurer*,  
*registered general insurer* and *registered life insurer*  
have been omitted and the definitions *insurer* and  
*registered insurer* have been inserted. 4  
5  
6  
7

**‘620 Start of use requirement under s 416** 8

‘Section 416(1)(a) and (3)(a) as in force on the 9  
commencement of this section is taken to have had effect on 10  
and from 1 March 2002.’. 11

**Clause 66 Amendment of sch 3 (Rates of duty on dutiable 12  
transactions and relevant acquisitions for land rich and 13  
corporate trustee duty) 14**

Schedule 3, authorising section— 15

*omit, insert—* 16

‘sections 24(2), 91, 92, 93, 176 and 216’. 17

**Clause 67 Amendment of sch 6 (Dictionary) 18**

(1) Schedule 6, definitions *approved trustee*, *Australian Stock 19  
Exchange*, *insurer*, *registered general insurer* and *registered 20  
life insurer—* 21

*omit.* 22

(2) Schedule 6— 23

*insert—* 24

‘*approved trustee* means a trustee within the meaning given 25  
by the *Superannuation Industry (Supervision) Act 1993* 26  
(Cwlth), section 10. 27

*Australian Securities Exchange* means ASX Limited (ACN 28  
008 624 691). 29

[s 68]

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- insurer*** means a person who is— 1
- (a) either a general insurer or a life insurer; or 2
- (b) both a general insurer and a life insurer. 3
- interposed trust*** see the *Income Tax Assessment Act 1997* 4  
(Cwlth), section 124.1045(1). 5
- owner***, of a residence or vacant land, includes the lessee of a 6  
lease mentioned in section 85(b) of the land on which the 7  
residence is constructed or is to be constructed. 8
- ownership interest*** see the *Income Tax Assessment Act 1997* 9  
(Cwlth), section 125.60(1). 10
- registered insurer*** means an insurer registered under chapter 11  
12, part 1. 12
- stapled entity*** see the *Income Tax Assessment Act 1997* 13  
(Cwlth), section 124.1045(2).’ 14
- (3) Schedule 6, definition *intervening event*, paragraph (b), after 15  
‘transferee’— 16
- insert*— 17
- ‘, lessee’. 18
- (4) Schedule 6, definition *recognised stock exchange*, paragraph 19  
(a)— 20
- omit, insert*— 21
- ‘(a) the Australian Securities Exchange; or’. 22

**Part 4** **Amendment of First Home** 23  
**Owner Grant Act 2000** 24

- Clause 68** **Act amended** 25
- This part amends the *First Home Owner Grant Act 2000*. 26

---

<b>Clause 69</b>	<b>Amendment of s 5 (Meaning of <i>eligible transaction</i>)</b>	1
	Section 5(6), (7), (8) and (9), ‘\$1m’—	2
	<i>omit, insert—</i>	3
	‘\$750000’.	4
<b>Clause 70</b>	<b>Amendment of s 49 (Registering charge over land)</b>	5
	(1) Section 49, heading—	6
	<i>omit, insert—</i>	7
<b>‘49</b>	<b>Charge over land’.</b>	8
	(2) Section 49(2), ‘charge’ —	9
	<i>omit, insert—</i>	10
	‘first charge’.	11
	(3) Section 49—	12
	<i>insert—</i>	13
	‘(2A) The charge has priority over all other encumbrances over the applicant’s interest in the land.’.	14 15
	(4) Section 49—	16
	<i>insert—</i>	17
	‘(6) The fee for registration of the charge, or release of the charge, is payable by the applicant or former applicant mentioned in subsection (1).	18 19 20
	‘(7) If the commissioner pays the fee mentioned in subsection (6), the commissioner may recover the amount of the fee from the applicant or former applicant liable for payment of the fee.’.	21 22 23
<b>Clause 71</b>	<b>Insertion of new ss 49A–49D</b>	24
	After section 49—	25
	<i>insert—</i>	26
<b>‘49A</b>	<b>Collection of amounts from a garnishee</b>	27
	‘(1) This section applies if—	28

---

[s 71]

---

- (a) under section 48, a debt is payable by an applicant or former applicant to the commissioner; and 1  
2
- (b) the commissioner reasonably believes a person (the *garnishee*)— 3  
4
- (i) holds or may receive an amount for or on account of the applicant or former applicant; or 5  
6
- (ii) is liable or may become liable to pay an amount to the applicant or former applicant; or 7  
8
- (iii) has authority to pay an amount to the applicant or former applicant. 9  
10
- ‘(2) Subsection (1)(b) applies even though the applicant or former applicant’s entitlement to the amount may be subject to unfulfilled conditions. 11  
12  
13
- ‘(3) The commissioner may, by written notice given to the garnishee (the *garnishee notice*), require the garnishee to pay a stated amount (the *garnishee amount*) to the commissioner by a stated date. 14  
15  
16  
17
- ‘(4) Without limiting subsection (3), the garnishee notice may require the garnishee to pay to the commissioner an amount out of each payment the garnishee is liable, or from time to time becomes liable, to make to the applicant or former applicant. 18  
19  
20  
21  
22
- ‘(5) However, subsection (6) applies if, on the date for payment under the garnishee notice, the garnishee amount is not held for, or is not liable to be paid to, the applicant or former applicant by the garnishee. 23  
24  
25  
26
- ‘(6) The garnishee notice has effect as if the date for payment were immediately after the date the amount is held for, or is liable to be paid to, the applicant or former applicant by the garnishee. 27  
28  
29  
30
- ‘(7) The garnishee amount must not be more than the applicant’s or former applicant’s debt. 31  
32
- ‘(8) The garnishee must comply with the garnishee notice unless the garnishee has a reasonable excuse. 33  
34



---

Maximum penalty—40 penalty units.	1
‘(9) The commissioner must give to the applicant or former applicant—	2
(a) a copy of the garnishee notice; and	3
(b) details in writing of the applicant’s or former applicant’s debt to which the notice relates.	4
	5
	6
<b>‘49B Duration of garnishee notice</b>	7
‘The garnishee notice has effect until the garnishee amount is paid or the commissioner, by written notice given to the garnishee, withdraws the notice.	8
	9
	10
<b>‘49C Effect of discharge of debt on garnishee notice</b>	11
‘(1) This section applies if—	12
(a) the applicant’s or former applicant’s debt to which the garnishee notice relates is discharged, whether completely or partly, before the date for payment of the garnishee amount; and	13
	14
	15
	16
(b) the discharge affects the amount to be recovered from the garnishee.	17
	18
‘(2) The commissioner must give written notice to the garnishee and the applicant or former applicant—	19
	20
(a) informing them of the extent of the discharge of the debt; and	21
	22
(b) stating the amount payable under the garnishee notice is reduced accordingly; and	23
	24
(c) if the applicant’s or former applicant’s debt is fully discharged—withdrawing the garnishee notice.	25
	26
<b>‘49D Effect of payment by garnishee</b>	27
‘If the garnishee pays an amount to the commissioner under a garnishee notice, the garnishee—	28
	29

[s 72]

---

- (a) is taken to have acted under the authority of the applicant or former applicant or an authority mentioned in section 49A(1)(b)(iii); and
- (b) if the garnishee is under an obligation to pay an amount to the applicant or former applicant—is taken to have satisfied the obligation to the extent of the payment.’.

**Clause 72**      **Amendment of s 68 (Offence to disclose confidential information)**      7  
8  
Section 68(3)(c)—      9  
*insert—*      10  
    ‘(iii) the *First Home Saver Accounts Act 2008* (Cwlth);      11  
    or’.

**Clause 73**      **Insertion of new pt 9**      13  
After section 74—      14  
*insert—*      15

**‘Part 9**                      **Transitional provisions for**      16  
                                    **Revenue and Other Legislation**      17  
                                    **Amendment Act 2010**      18

**‘75**      **Definition for pt 9**      19  
    ‘In this part—      20  
    *amending Act* means the *Revenue and Other Legislation*      21  
    *Amendment Act 2010*.      22

**‘76**      **Continuing operation of pre-amended s 5**      23  
    ‘(1) Section 5 as in force immediately before its amendment by the      24  
    amending Act continues to apply in relation to an application      25  
    for a first home owner grant if the commencement date for the      26

---

eligible transaction to which the application relates is before 1  
31 March 2010. 2

**'77 Charge mentioned in s 49** 3

'(1) Section 49 as in force immediately before its amendment by 4  
the amending Act continues to apply to a liability in relation 5  
to a grant the payment of which was authorised before the 6  
amendment.' 7

**Clause 74 Amendment of sch (Dictionary)** 8

(1) Schedule, definition *Australian citizen*— 9  
*omit.* 10

(2) Schedule— 11  
*insert*— 12

'*Australian citizen* see the *Australian Citizenship Act 2007* 13  
(Cwlth), section 4. 14

*garnishee*, for part 4, division 3, see section 49A(1)(b). 15

*garnishee amount*, for part 4, division 3, see section 49A(3). 16

*garnishee notice*, for part 4, division 3, see section 49A(3).' 17

**Part 5 Amendment of GST and** 18  
**Related Matters Act 2000** 19

**Clause 75 Act amended** 20

This part amends the *GST and Related Matters Act 2000*. 21

**Clause 76 Amendment of long title** 22

Long title, 'Intergovernmental Agreement on the Reform of 23  
Commonwealth-State Financial Relations'— 24

[s 77]

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*omit, insert—* 1  
‘Intergovernmental Agreement on Federal Financial 2  
Relations’. 3

**Clause 77 Omission of pt 2 (Intergovernmental agreement)** 4  
Part 2— 5  
*omit.* 6

**Clause 78 Omission of sch (Intergovernmental agreement on the 7  
reform of Commonwealth-State financial relations)** 8  
Schedule— 9  
*omit.* 10

**Part 6 Amendment of Infrastructure 11  
Investment (Asset 12  
Restructuring and Disposal) 13  
Act 2009 14**

**Clause 79 Act amended** 15  
This part amends the *Infrastructure Investment (Asset 16  
Restructuring and Disposal) Act 2009.* 17

**Clause 80 Amendment of s 5 (Declared projects)** 18  
(1) Section 5(1)— 19  
*insert—* 20  
‘(fa) the disposal of all or part of the businesses, assets and 21  
liabilities of Forestry Plantations Queensland Office;’. 22

- 
- (2) Section 5(1)(g) and (2), ‘(f)’— 1  
*omit, insert*— 2  
‘(fa)’. 3

**Clause 81 Amendment of s 6 (Declared entities)** 4

- Section 6(1)— 5  
*insert*— 6  
‘(ga) the Coordinator-General; 7  
(gb) Forestry Plantations Queensland Office; 8  
(gc) Urban Land Development Authority;’. 9

**Clause 82 Amendment of s 8 (Associated activities)** 10

- (1) Section 8(a) and (b), after ‘declared entity’— 11  
*insert*— 12  
‘or the State’. 13  
(2) Section 8(c), after ‘declared entity’, second mention— 14  
*insert*— 15  
‘or the State’. 16  
(3) Section 8(d), after ‘declared entity’, second mention— 17  
*insert*— 18  
‘or the State’. 19

**Clause 83 Amendment of s 9 (Transfer notice)** 20

- (1) Section 9(1)(b)— 21  
*omit, insert*— 22  
‘(b) transfer a business, asset or liability— 23  
(i) of a declared entity to another declared entity or 24  
the State; or 25

[s 83]

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- (ii) of the State to a declared entity;’. 1
- (2) Section 9(1)(d), ‘to a declared entity’— 2  
*omit, insert—* 3  
‘from a declared entity or the State to a declared entity or the 4  
State’. 5
- (3) Section 9(1)(e), (j), (l) and (m), after ‘declared entity’— 6  
*insert—* 7  
‘or the State’. 8
- (4) Section 9(1)(h)— 9  
*omit, insert—* 10  
‘(h) provide whether and, if so, the extent to which— 11  
(i) a declared entity is the successor in law of another 12  
declared entity or the State; or 13  
(ii) the State is the successor in law of a declared 14  
entity;’. 15
- (5) Section 9(1)(i), after ‘declared entity’, first mention— 16  
*insert—* 17  
‘or the State’. 18
- (6) Section 9(1)(k)— 19  
*omit, insert—* 20  
‘(k) make provision for the transfer or secondment of an 21  
employee— 22  
(i) of a declared entity to another declared entity or 23  
the State; or 24  
(ii) of the State to a declared entity;’. 25
- (7) Section 9(4), after ‘declared entity’— 26  
*insert—* 27  
‘or the State’. 28
- (8) Section 9(4), after ‘the entity’— 29

---

*insert—* 1

‘or the State’. 2

(9) Section 9(5), ‘A’— 3

*omit, insert—* 4

‘Subject to subsection (7A), a’. 5

(10) Section 9— 6

*insert—* 7

‘(7A) A transfer notice does not affect a condition stated in a report 8

of the Coordinator-General, or otherwise imposed or required 9

by the Coordinator-General, under the *State Development and* 10

*Public Works Organisation Act 1971*.’. 11

(11) Section 9(8), definition *lease—* 12

*omit.* 13

**Clause 84 Amendment of s 10 (Limitation on power to second employees of a declared entity)** 14  
15

Section 10, heading, after ‘entity’— 16

*insert—* 17

‘**or State**’. 18

**Clause 85 Insertion of new s 10A** 19

After section 10— 20

*insert—* 21

**‘10A Workforce transition code of practice** 22

‘(1) The Minister may approve codes of practice (*workforce* 23

*transition codes of practice*) directed at ensuring— 24

(a) the appropriate and fair treatment of employees 25

transferred or seconded under a transfer notice— 26

(i) from a declared entity to another declared entity or 27

the State; or 28

[s 86]

---

	(ii) from the State to a declared entity; or	1
	(b) the appropriate and fair treatment of other employees of declared entities or the State affected by a declared project.	2 3 4
	‘(2) As soon as practicable after approving a workforce transition code of practice, the Minister must—	5 6
	(a) notify the making of the approval; and	7
	(b) give a copy of the code of practice to each declared entity or other entity to which it applies; and	8 9
	(c) publish a copy of the code of practice in the way the Minister considers appropriate.	10 11
	<i>Example—</i>	12
	The Minister may publish the code on the department’s website.	13
	‘(3) The notice made under subsection (2)(a) (the <i>approval notice</i> ) is subordinate legislation.	14 15
	‘(4) A code of practice takes effect on the day the approval notice is notified in the gazette or, if an earlier or later day is stated in the approval notice as the day the code of practice takes effect, on that day.	16 17 18 19
	‘(5) It is the responsibility of each declared entity and the State to ensure, to the extent a code of practice applies to the declared entity or the State, that the declared entity and the State act in conformity with the code.’.	20 21 22 23
<b>Clause 86</b>	<b>Amendment of s 11 (Project direction)</b>	24
	Section 11—	25
	<i>insert—</i>	26
	‘(7) Despite subsection (1), the Minister may not give a project direction to the Coordinator-General.’.	27 28
<b>Clause 87</b>	<b>Insertion of new s 11A</b>	29
	Part 3, after section 11—	30



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*insert—*

**‘11A Change of status or ownership**

‘(1) The Minister may, by gazette notice (a *GOC declaration*), do any or all of the following—

(a) revoke the declaration of Queensland Rail as a government owned corporation;

(b) revoke the declaration of the Port of Brisbane Corporation as a government owned corporation;

(c) revoke the declaration of the Port of Brisbane Corporation as a port authority under the *Transport Infrastructure Act 1994*.

‘(2) A GOC declaration has effect despite any other law or instrument.

‘(3) A GOC declaration has effect on the day it is published in the gazette or a later day stated in it.

‘(4) The cessation, under subsection (1), of an entity mentioned in the subsection as a government owned corporation or port authority is taken to be a thing done under this Act.

‘(5) Each of the following is taken to be a thing done under this Act—

(a) the transfer of a share in a declared entity held by another declared entity or the State to any other person;

(b) the issue of a share in a declared entity in accordance with a project direction given to the declared entity or its board.’.

**Clause 88 Replacement of s 15 (Non-application of Property Law Act 1974, s 121)**

Section 15—

*omit, insert—*

[s 88]

---

<b>‘15</b>	<b>Non-application of Property Law Act 1974, s 121 and pt 8, div 3</b>	1
		2
‘(1)	The Minister may, by gazette notice, declare a project dealing or a class of project dealings to be an exempt project dealing or exempt project dealings for this section.	3 4 5
‘(2)	The <i>Property Law Act 1974</i> , section 121 and part 8, division 3, does not apply to an exempt project dealing.	6 7
‘(3)	This section applies despite any other law or instrument.	8
‘(4)	In this section—	9
	<i>project dealing</i> means any lease granted or transferred to an entity in connection with a declared project.	10 11
<b>‘15A</b>	<b>Particular lease provisions about fixtures have force of law</b>	12
		13
‘(1)	This section applies if—	14
	(a) in connection with a declared project—	15
	(i) a lease is granted, including by a transfer notice; or	16
	(ii) a declared entity enters into a lease in accordance with a project direction given to it or its board; and	17 18
	(b) the lease purports to lease or otherwise dispose of any thing that is on, under or above land, including a thing that, apart from this section, would form part of, or attach to, the land.	19 20 21 22
‘(2)	The lease may provide for all or any of the following—	23
	(a) that the thing does not form part of, or attach to, the land on, under or above which the thing is situated regardless of whether or not the thing is a fixture;	24 25 26
	(b) that the thing is leased separately from the land on, under or above which the thing is situated;	27 28
	(c) that the thing is excluded from a lease of the land on, under or above which the thing is situated;	29 30

- 
- (d) that the thing is treated as personal property and not as a fixture and that ownership of the thing does not vest in the owner of the land on, under or above which the thing is situated;
- (e) that the thing may be transferred or disposed of separately from the land on, under or above which the thing is situated.
- ‘(3) A provision of a lease mentioned in subsection (2) has the force of law as if the provision were an enactment of this Act.
- ‘(4) Subsection (3) applies despite any other law or instrument to the contrary.
- ‘15B Other lease provisions also have force of law**
- ‘(1) This section applies if—
- (a) in connection with a declared project—
- (i) a lease is granted, including by a transfer notice; or
- (ii) a declared entity enters into a lease in accordance with a project direction given to it or its board; and
- (b) the lease provides for all or any of the following matters—
- (i) the prepayment of amounts, including rent, payable under the lease and the retention of the amounts by the lessor;
- (ii) the continuation of the lease, including the obligation to pay rent, despite the happening of unintended or unforeseen circumstances, including, for example, circumstances that would otherwise result in any obligations under the lease—
- (A) being incapable of performance; or
- (B) not being required to be performed;
- (iii) the circumstances under which the lease may be terminated;

[s 89]

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- (iv) the amounts payable, and the rights and obligations of the parties to the lease, in the event of a breach or termination of the lease; 1  
2  
3
  - (v) the entitlement to, or the retention or application of, security; 4  
5
  - (vi) the ownership, or the vesting of ownership, of any real or personal property on termination of the lease; 6  
7  
8
  - (vii) the liability of the lessor. 9
- ‘(2) A provision of a lease providing for a matter mentioned in subsection (1)(b) has the force of law as if the provision were an enactment of this Act. 10  
11  
12
- ‘(3) Subsection (2) applies despite any other law or instrument to the contrary.’. 13  
14

**Clause 89 Insertion of new s 17A** 15

Part 4, after section 17— 16

*insert—* 17

**‘17A Severability** 18

- ‘(1) Subsection (2) applies if a provision of— 19
- (a) this Act; or 20
  - (b) a transfer notice; or 21
  - (c) a lease mentioned in section 15A or 15B; 22
- is held by a court or judge to be beyond power, invalid or unenforceable. 23  
24
- ‘(2) The provision is to be disregarded or severed and the court’s or judge’s decision does not affect the remaining provisions of the Act, transfer notice or lease which continue to have effect. 25  
26  
27
- ‘(3) This section does not affect the operation of the *Acts Interpretation Act 1954*, section 9 in any way.’. 28  
29

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<b>Clause 90</b>	<b>Amendment of s 21 (Disclosure and use of information for a declared project)</b>	1 2
	Section 21(3), after ‘a declared entity’—	3
	<i>insert—</i>	4
	‘or the State’.	5
<b>Clause 91</b>	<b>Amendment of s 24 (Preservation of rights of seconded employees)</b>	6 7
	(1) Section 24(1)—	8
	<i>omit, insert—</i>	9
	‘(1) This section applies if, under a transfer notice—	10
	(a) an employee of a declared entity (the <i>employer</i> ) is seconded to another declared entity or the State; or	11 12
	(b) an employee of the State (also the <i>employer</i> ) is seconded to a declared entity.’.	13 14
	(2) Section 24(4), ‘the other declared entity’—	15
	<i>omit, insert—</i>	16
	‘the declared entity to which the employee is seconded’.	17
<b>Clause 92</b>	<b>Amendment of s 25 (Preservation of rights of transferred employees)</b>	18 19
	Section 25(1)—	20
	<i>omit, insert—</i>	21
	‘(1) This section applies to the transfer, as part of a declared project, of—	22 23
	(a) an employee of a declared entity (the <i>former employer</i> ) to another declared entity or the State; or	24 25
	(b) an employee of the State (also the <i>former employer</i> ) to a declared entity.’.	26 27

[s 93]

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<b>Clause 93</b>	<b>Amendment of schedule (Dictionary)</b>	1
	Schedule—	2
	<i>insert</i> —	3
	‘ <i>Coordinator-General</i> means the Coordinator-General under the <i>State Development and Public Works Organisation Act 1971</i> .’	4 5 6
	<i>Forestry Plantations Queensland Office</i> means the public service office called by that name.	7 8
	<i>lease</i> includes any derivative under lease of the lease.	9
	<i>Urban Land Development Authority</i> means the Urban Land Development Authority established under the <i>Urban Land Development Authority Act 2007</i> .’.	10 11 12

<b>Part 7</b>	<b>Amendment of Land Tax Act 1915</b>	13 14
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<b>Clause 94</b>	<b>Act amended</b>	15
	This part amends the <i>Land Tax Act 1915</i> .	16
<b>Clause 95</b>	<b>Amendment of s 37 (Tax to be a first charge on land)</b>	17
	Section 37(2) and (2A)—	18
	<i>omit, insert</i> —	19
	‘(2) The commissioner may lodge a request to register the charge under the Administration Act, part 4, division 5.’.	20 21

---

<b>Part 8</b>	<b>Amendment of Payroll Tax Act 1971</b>	1
		2
<b>Clause 96</b>	<b>Act amended</b>	3
	This part amends the <i>Payroll Tax Act 1971</i> .	4
<b>Clause 97</b>	<b>Amendment of s 3 (Meaning of <i>superannuation contribution</i>)</b>	5
		6
	(1) Section 3(1)(c)(i)—	7
	<i>omit.</i>	8
	(2) Section 3(1)(c)(ii) and (iii)—	9
	<i>renumber</i> as section 3(1)(c)(i) and (ii).	10
<b>Clause 98</b>	<b>Replacement of s 9 (Wages liable to payroll tax)</b>	11
	Section 9—	12
	<i>omit, insert—</i>	13
	<b>‘Subdivision 1 Wages liable to payroll tax</b>	14
<b>‘8A</b>	<b>Application of sdiv 1</b>	15
	‘(1) This subdivision applies for working out the wages paid or payable by an employer for services performed or rendered by a person that are liable to payroll tax under this Act.	16 17 18
	‘(2) If wages are paid or payable for a person other than an employee, a reference to an employee in this subdivision includes a reference to the person.	19 20 21
<b>‘9</b>	<b>Wages liable to payroll tax—nexus with Queensland</b>	22
	‘(1) Wages are liable to payroll tax under this Act if—	23

[s 98]

---

- (a) the wages are paid or payable by an employer in relation to services performed or rendered by an employee entirely in Queensland; or 1  
2  
3
- (b) the wages are paid or payable by an employer in relation to services performed or rendered by an employee in 2 or more States, or partly in at least 1 State and partly outside all States, and— 4  
5  
6  
7
  - (i) the employee is based in Queensland; or 8
  - (ii) if the employee is not based in a State—the employer is based in Queensland; or 9  
10
  - (iii) if both the employee and the employer are not based in a State—the wages are paid or payable in Queensland; or 11  
12  
13
  - (iv) if both the employee and the employer are not based in a State and the wages are not paid or payable in a State—the wages are paid or payable for services performed or rendered mainly in Queensland; or 14  
15  
16  
17  
18
- (c) the wages are paid or payable by an employer in relation to services performed or rendered by an employee entirely outside all States and are paid or payable in Queensland. 19  
20  
21  
22

*Note—* 23

Section 15A provides an exemption for wages paid or payable for services performed entirely in another country for a continuous period of more than 6 months. 24  
25  
26

- ‘(2) Subject to subsections (4) and (5), the question of whether wages are liable to payroll tax under this Act must be decided by reference only to the services performed or rendered by the employee for the employer during the month in which the wages are paid or payable. 27  
28  
29  
30  
31
- ‘(3) Wages paid or payable by an employer for an employee in a particular month are taken to be paid or payable in relation to the services performed or rendered by the employee for the employer during the month. 32  
33  
34  
35



*Example—*

If wages paid in a month are paid to an employee for services performed or rendered over several months, the question of whether the wages are liable to payroll tax under this Act must be decided by reference only to the services performed or rendered by the employee in the month the wages are paid. The services performed or rendered in previous months are disregarded. However, the services performed or rendered in previous months are relevant to the question of whether wages paid in the previous months are liable to payroll tax under this Act.

- (4) If no services are performed or rendered by an employee for an employer during the month in which wages are paid or payable in relation to the employee—
  - (a) the question of whether the wages are liable to payroll tax under this Act must be decided by reference only to the services performed or rendered by the employee for the employer during the most recent earlier month in which the employee performed or rendered services for the employer; and
  - (b) the wages are taken to be paid or payable in relation to the services performed or rendered by the employee for the employer in that most recent earlier month.
- (5) If no services were performed or rendered by an employee for an employer during the month in which wages are paid or payable in relation to the employee or in any earlier month—
  - (a) the wages are taken to be paid or payable in relation to services performed or rendered by the employee in the month in which the wages are paid or payable; and
  - (b) the services are taken to have been performed or rendered at a place where it may reasonably be expected that the services of the employee for the employer will first be performed.
- (6) All amounts of wages paid or payable in the same month by the same employer for the same employee must be aggregated for deciding whether the wages are liable to payroll tax under this Act.

*Example—*

[s 98]

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- If 1 amount of wages is paid by an employer in a particular month in relation to services performed or rendered in Queensland, and another amount of wages is paid by the same employer in the same month in relation to services performed or rendered by the same employee in another State, the wages paid must be aggregated as if they were paid or payable in relation to all services performed or rendered by the employee in that month. Subsection (1)(b) would be applied to decide whether the wages are liable to payroll tax under this Act.
- ‘(7) If wages are paid in a different month from the month in which they are payable, the question of whether the wages are liable to payroll tax under this Act must be decided by reference to the earlier of the relevant months.
- ‘9A State in which employee is based**
- ‘(1) For this Act, the State in which an employee is based is the State in which the employee’s principal place of residence is located.
- ‘(2) The State in which an employee is based must be decided by reference to the state of affairs existing during the month in which the relevant wages are paid or payable.
- ‘(3) If more than 1 State would qualify as the State in which an employee is based during a month, the State in which the employee is based must be decided by reference to the state of affairs existing on the last day of that month.
- ‘(4) An employee who does not have a principal place of residence is taken, for this Act, to be an employee who is not based in a State.
- ‘(5) If wages are paid or payable to a corporate employee, the State in which the corporate employee is based must be worked out under section 9B instead of this section, as if a reference in section 9B to an employer were a reference to the employee.
- ‘(6) In this section—
- corporate employee* means a company—
- (a) taken to be an employee under section 13D or 13I; or

---

(b)	to whom a payment is made that is taken to be wages under section 13L or 50.	1 2
<b>‘9B</b>	<b>State in which employer is based</b>	3
‘(1)	For this Act, the State in which an employer is based is—	4
(a)	if the employer has an ABN—the State in which the employer’s registered business address is located; or	5 6
(b)	otherwise—the State in which the employer’s principal place of business is located.	7 8
‘(2)	If wages are paid or payable in connection with a business carried on by an employer under a trust, the employer’s registered business address is—	9 10 11
(a)	if the trust has an ABN—the registered business address of the trust; or	12 13
(b)	otherwise—the registered business address of the trustee of the trust.	14 15
‘(3)	If an employer has 2 or more registered business addresses located in different States at the same time, the State in which the employer is based at that time is the State in which the employer’s principal place of business is located.	16 17 18 19
‘(4)	The State in which an employer is based must be decided by reference to the state of affairs existing during the month in which the relevant wages are paid or payable.	20 21 22
‘(5)	If more than 1 State would qualify as the State in which an employer is based in a month, the State in which the employer is based must be decided by reference to the state of affairs existing on the last day of that month.	23 24 25 26
‘(6)	An employer who has neither a registered business address nor a principal place of business is taken, for this Act, to be an employer who is not based in a State.	27 28 29
‘(7)	In this section—	30

[s 98]

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*ABN* means an ABN (Australian Business Number) under the *A New Tax System (Australian Business Number) Act 1999* (Cwlth). 1  
2  
3

*registered business address* means an address for service of notices under the *A New Tax System (Australian Business Number) Act 1999* (Cwlth) as shown in the Australian Business Register kept under that Act. 4  
5  
6  
7

**‘9C Place and day of payment of wages** 8

‘(1) For this Act, wages are taken to have been paid at a place if, for the payment of the wages— 9  
10

(a) an instrument is sent or given or an amount is transferred by an employer to a person or a person’s agent at the place; or 11  
12  
13

(b) an instruction is given by an employer for the crediting of an amount to the account of a person or a person’s agent at the place. 14  
15  
16

‘(2) The wages are taken to have been paid on the day the instrument was sent or given, the amount was transferred, or the account was credited. 17  
18  
19

‘(3) Subject to subsection (4), wages are taken to be payable at the place they are paid. 20  
21

‘(4) Wages that are not paid by the end of the month in which they are payable are taken to be payable at— 22  
23

(a) the place where wages were last paid by the employer for the employee; or 24  
25

(b) if wages have not previously been paid by the employer for the employee—the place where the employee last performed or rendered services for the employer before the wages became payable. 26  
27  
28  
29

‘(5) If wages paid or payable in the same month by the same employer for the same employee are paid or payable in more than 1 State, the wages paid or payable in that month are taken 30  
31  
32

to be paid or payable in the State in which the highest  
proportion of the wages are paid or payable.

*Note*—

Section 9 requires all wages paid or payable in the same month by the  
same employer for the same employee to be aggregated for deciding  
whether the wages are liable to payroll tax under this Act. Subsection  
(5) ensures only 1 State can be considered to be the State in which the  
wages are paid or payable.

‘(6) This section is subject to section 13W.

‘(7) In this section—

*instrument* includes a cheque, bill of exchange, promissory  
note, money order, postal order issued by a post office or any  
other instrument.

**‘Subdivision 2      Other provisions about imposing  
liability for payroll tax’.**

**Clause 99      Amendment of s 13W (Place where wages are paid or  
payable)**

Section 13W(2), note—

*omit.*

**Clause 100      Insertion of new s 15A**

Part 2, division 2—

*insert*—

**‘15A      Exemption for services performed or rendered  
entirely in another country**

‘The wages liable to payroll tax under this Act do not include  
wages paid or payable by an employer for an employee for  
services performed or rendered entirely in another country for  
a continuous period of more than 6 months after wages were  
first paid for the employee for the services.’.

[s 101]

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<b>Clause 101</b>	<b>Insertion of new pt 9</b>	1
	After section 134—	2
	<i>insert—</i>	3
<b>‘Part 9</b>	<b>Transitional provisions for Revenue and Other Legislation Amendment Act 2010</b>	4 5 6
<b>‘Division 1</b>	<b>Interpretation</b>	7
<b>‘135</b>	<b>Definitions for pt 9</b>	8
	‘In this part—	9
	<i>amended Act</i> means this Act as amended by the amending Act.	10 11
	<i>amending Act</i> means the <i>Revenue and Other Legislation Amendment Act 2010</i> , part 8, other than section 97.	12 13
	<i>pre-amended Act</i> means this Act as it was in force from time to time before the commencement of this section.	14 15
	<i>relevant employer</i> means an employer by whom relevant wages are paid or payable and who—	16 17
	(a) if the employer lodged a final return before 1 July 2010 and paid, in compliance with the pre-amended Act, the employer’s liability for payroll tax in relation to the return—notifies the commissioner in writing of the amount of the relevant wages no later than 21 July 2010; or	18 19 20 21 22 23
	(b) otherwise—includes the relevant wages in a return lodged no later than 21 July 2010.	24 25
	<i>relevant wages</i> means wages—	26
	(a) paid or payable by an employer on or after 1 July 2009 but before 1 July 2010; and	27 28

---

(b)	that are not taxable wages under the pre-amended Act and are taxable wages under the amended Act.	1 2
<b>‘Division 2</b>	<b>Application of amended Act and Administration Act</b>	3 4
<b>‘136</b>	<b>Application of amended Act</b>	5
	‘The amended Act applies, and is taken on and from 1 July 2009 to have applied, to wages paid or payable on or after 1 July 2009.	6 7 8
<b>‘137</b>	<b>Exemption of penalty under s 90</b>	9
	‘Section 90(2) does not apply in relation to a relevant employer’s liability for payroll tax under the amended Act for relevant wages.	10 11 12
<b>‘138</b>	<b>Remission of unpaid tax interest and penalty tax under the Administration Act</b>	13 14
	‘The commissioner must remit the whole of any unpaid tax interest and penalty tax in relation to a relevant employer’s liability for payroll tax under the amended Act for relevant wages.	15 16 17 18
	<i>Note—</i>	19
	For the commissioner’s power to remit unpaid tax interest and penalty tax, see the Administration Act, section 60.	20 21
<b>‘139</b>	<b>Exemption for offences</b>	22
	‘(1) This section applies if a relevant person does not comply with a requirement under this Act or the Administration Act in relation to relevant wages.	23 24 25
	‘(2) The relevant person does not commit an offence against this Act or the Administration Act if—	26 27

[s 101]

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- (a) for a relevant person who lodged a final return before 1 July 2010 and paid, in compliance with the pre-amended Act, the relevant person's liability for payroll tax in relation to the return—the relevant person notifies the commissioner in writing of the amount of the relevant wages no later than 21 July 2010; or
  - (b) otherwise—the relevant person includes the relevant wages in a return lodged no later than 21 July 2010.
- ‘(3) In this section—
- relevant person* means—
- (a) an employer by whom relevant wages were paid or payable; or
  - (b) an administrator for an employer mentioned in paragraph (a).
- ‘140 Reassessment—final return included excluded wages**
- ‘(1) This section applies if—
- (a) excluded wages are paid or payable by an employer; and
  - (b) before 21 July 2010, the employer lodges a final return including all taxable wages under the pre-amended Act paid or payable by the employer for the final period.
- ‘(2) The employer may lodge a written application for a reassessment.
- ‘(3) If the employer lodges an application under subsection (2), the commissioner must make a reassessment of the employer's final liability disregarding the excluded wages for working out the liability.
- Note—*
- The Administration Act, sections 18 and 21 and part 4, division 2 apply for the reassessment and the refund of any excess tax paid by the employer.
- ‘(4) In this section—



- 
- excluded wages* means wages— 1
- (a) paid or payable by an employer on or after 1 July 2009 2  
but before 1 July 2010; and 3
  - (b) that are taxable wages under the pre-amended Act and 4  
are not taxable wages under the amended Act.’. 5

- Clause 102 Amendment of schedule (Dictionary) 6**
- (1) Schedule, definitions *amended Act*, *amending Act* and 7  
*relevant employer*— 8  
*omit.* 9
  - (2) Schedule— 10  
*insert*— 11  
*‘amended Act*— 12
    - (a) for part 7, see section 98; and 13
    - (b) for part 9, see section 135. 14*amending Act*— 15
    - (a) for part 7, see section 98; and 16
    - (b) for part 9, see section 135. 17*pre-amended Act*, for part 9, see section 135. 18  
*relevant employer*— 19
    - (a) for part 3, division 2, see section 58; and 20
    - (b) for part 9, see section 135. 21*relevant wages*, for part 9, see section 135.’. 22

[s 103]

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<b>Part 9</b>	<b>Amendment of State Financial Institutions and Metway Merger Facilitation Act 1996</b>	1 2 3
<b>Clause 103</b>	<b>Act amended</b>	4
	<i>This part amends the State Financial Institutions and Metway Merger Facilitation Act 1996.</i>	5 6
<b>Clause 104</b>	<b>Amendment of s 64 (Metway group companies' articles to include certain provisions)</b>	7 8
	(1) Section 64(1)(b)—	9
	<i>omit, insert—</i>	10
	'(b) the managing director to be ordinarily resident in Queensland.'	11 12
	(2) Section 64(3)—	13
	<i>omit.</i>	14
<b>Clause 105</b>	<b>Amendment of s 71 (Obligation for existing insurance liabilities)</b>	15 16
	(1) Section 71(2), 'If'—	17
	<i>omit, insert—</i>	18
	'Subject to subsection (3), if'.	19
	(2) Section 71—	20
	<i>insert—</i>	21
	'(3) The State's obligation applies only to the amount that was, on the Metway amalgamation day, the maximum actual or contingent liability of SIF, or a wholly-owned subsidiary of SIF, for a policy or contract of insurance or indemnity mentioned in subsection (1).'	22 23 24 25 26

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**Part 10** **Amendment of Superannuation** 1  
**(State Public Sector) Act 1990** 2

**Clause 106 Act amended** 3

This part amends the *Superannuation (State Public Sector) Act 1990*. 4  
5

**Clause 107 Amendment of s 13A (Continuation of eligibility for membership after transfer of employment)** 6  
7

(1) Section 13A(1)(c), ‘either’— 8  
*omit, insert—* 9

‘any of the following apply’. 10

(2) Section 13A(1)(c)(i), ‘; or’— 11  
*omit, insert—* 12

‘;’. 13

(3) Section 13A(1)(c)(ii), ‘; and’— 14  
*omit, insert—* 15

‘;’. 16

(4) Section 13A(1)(c)— 17  
*insert—* 18

‘(iii) the Minister declares, by gazette notice, that on 19  
becoming an employee of the new employer the 20  
person keeps all the person’s existing and accruing 21  
rights relating to superannuation; and’. 22

(5) Section 13A— 23  
*insert—* 24

‘(4) To remove any doubt, it is declared that if, under subsection 25  
(2), this Act applies in relation to the person’s employment— 26

(a) the person’s membership or entitlement to membership 27  
of the standard defined benefit category of the scheme is 28

[s 108]

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	unaffected by the change in the person's employment; and	1 2
	(b) section 32N does not apply to the person.	3
'(5)	A gazette notice mentioned in subsection(1)(c)(iii) may have retrospective operation to the day the person becomes an employee of the new employer if the gazette notice provides for it.	4 5 6 7
'(6)	In this section— <i>standard defined benefit category</i> see section 32M.'	8 9
<b>Clause 108</b>	<b>Amendment of s 13AA (Continuation of eligibility for membership after employer ceases to be unit of State public sector)</b>	10 11 12
(1)	Section 13AA(1)(c)— <i>omit, insert—</i>	13 14
'(c)	any of the following apply—	15
(i)	the relevant event happens under an Act that provides that, on the happening of the relevant event, the person keeps all the person's existing and accruing rights relating to superannuation;	16 17 18 19
(ii)	the person and the employer each gives written notice to the board that he, she or it agrees to the person's continued membership of the scheme;	20 21 22
(iii)	the Minister declares, by gazette notice, that, on the happening of the relevant event, the person keeps all the person's existing and accruing rights relating to superannuation; and	23 24 25 26
(d)	for an employer who has given notice under paragraph (c)(ii)—the Minister approves the employer for this section.'	27 28 29
(2)	Section 13AA— <i>insert—</i>	30 31

- 
- ‘(3) While a notice declaring that the person is eligible for membership of the scheme is in force under section 13, the person or the employer may not revoke a notice given under subsection (1)(c)(ii).

1  
2  
3  
4
  - ‘(4) To remove any doubt, it is declared that if, under subsection (2), this Act applies in relation to the person’s employment—

    - (a) the person’s membership or entitlement to membership of the standard defined benefit category of the scheme is unaffected by the happening of the relevant event; and
    - (b) section 32N does not apply to the person.

5  
6  
7  
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10
  - ‘(5) A gazette notice mentioned in subsection(1)(c)(iii) may have retrospective operation to the day of the happening of the relevant event if the gazette notice provides for it.

11  
12  
13
  - ‘(6) In subsection (4)—

*standard defined benefit category* see section 32M.’.

14  
15

**Part 11** **Amendment of Taxation Administration Act 2001**

16  
17

**Clause 109**    **Act amended** 18

This part amends the *Taxation Administration Act 2001*. 19

**Clause 110**    **Amendment of s 39 (General provision about refunds)** 20

- (1) Section 39(2) to (4)—

*renumber* as section 39(3) to (5)

21  
22
- (2) Section 39—

*insert—*

23  
24
- ‘(2) A court or QCAT must not make an order relating to the refund that is inconsistent with subsection (1).’.

25  
26

[s 111]

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- (3) Section 39(5), definition *tax*, ‘the tax is paid’— 1  
*omit.* 2

**Clause 111 Insertion of new pt 4, div 5, sdiv 1A** 3

Part 4, division 5— 4

*insert—* 5

**‘Subdivision 1A Registration and release of charges** 6

**‘47A Definition for sdiv 1A** 7

‘In this subdivision— 8

*registrar* means the registrar of titles under the *Land Title Act* 9  
*1994* or another person responsible for keeping a register of 10  
dealings in land. 11

**‘47B Registration of charge over land** 12

‘(1) This section applies if, under a revenue law, the commissioner 13  
may lodge a request to register a charge over land under this 14  
division. 15

‘(2) The commissioner may lodge the request, in the approved 16  
form, with the registrar. 17

‘(3) The registrar must register the charge over the land on 18  
lodgment of— 19

(a) the request; and 20

(b) a certificate of the commissioner stating there is, under a 21  
stated revenue law, a charge over the land for a stated 22  
outstanding amount of tax. 23

‘(4) The fee for registration of the charge is payable by the owner 24  
of the land. 25

**‘47C Release of charge over land** 26

‘(1) This section applies if, in relation to a registered charge— 27

- 
- (a) the outstanding amount of tax is paid; or 1  
(b) under a reassessment, no tax is payable. 2
- ‘(2) The commissioner must, as soon as practicable after payment 3  
of the outstanding amount of tax or the reassessment, lodge 4  
with the registrar a request in the approved form to register the 5  
release of the charge. 6
- ‘(3) The registrar must register the release of the charge on 7  
lodgment of the request. 8
- ‘(4) This section does not prevent the commissioner requesting 9  
registration of the release of the charge in other 10  
circumstances. 11
- ‘(5) The fee for registration of the release of the charge is payable 12  
by the owner of the land. 13
- ‘(6) In this section— 14  
*registered charge* mean a charge registered— 15
- (a) before the commencement of this section—under a 16  
revenue law; or 17
- (b) on or after the commencement of this section—under 18  
section 47B. 19

**‘47D Recovery of fees paid by commissioner 20**

- ‘(1) This section applies if the commissioner pays, to the registrar, 21  
a fee mentioned in section 47B(4) or 47C(5). 22
- ‘(2) The commissioner may recover the amount of the fee from the 23  
person or persons liable for payment of the fee.’. 24

**Clause 112 Amendment of s 54 (Unpaid tax interest) 25**

- (1) Section 54(4)(aa)— 26  
*insert—* 27
- ‘(iii) if the liable party has not complied with the *Duties* 28  
*Act 2001*, section 471E—the date that is the same 29  
number of days before the due date for the self 30

[s 113]

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	assessment as the number of days in the period of non-compliance with the <i>Duties Act 2001</i> , section 471E; or	1 2 3
	(iv) if subparagraphs (ii) and (iii) both apply—the date that is the same number of days before the due date for the self assessment as the total number of days of non-compliance; or’.	4 5 6 7
(2)	Section 54(5), after ‘(4)(aa)(ii)’— <i>insert—</i> ‘, (iii) and (iv)’.	8 9 10
(3)	Section 54— <i>insert—</i>	11 12
‘(7)	In this section— <i>liable party</i> see the <i>Duties Act 2001</i> , section 471A. <i>total number of days of non-compliance</i> means the total number of days worked out by adding the number of days in the period of non-compliance in (4)(aa)(ii) to the number of days in the period of non-compliance in (4)(aa)(iii).’.	13 14 15 16 17 18
<b>Clause 113</b>	<b>Amendment of sch 2 (Dictionary)</b>	19
(1)	Schedule 2, definition <i>approved form</i> — <i>omit.</i>	20 21
(2)	Schedule 2— <i>insert—</i> <i>‘approved form</i> means—	22 23 24
(a)	for a request under part 4, division 5—the form approved by the registrar for the request; or	25 26
(b)	otherwise—	27
(i)	a form approved under section 153; or	28
(ii)	a form approved by the commissioner under a revenue law.	29 30



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*registrar*, for part 4, division 5, subdivision 1A, see section 47A.’. 1  
2

(3) Schedule 2, definition *primary tax*, after ‘tax’— 3  
*insert—* 4  
‘, levy’. 5

**Part 12** **Amendment of Trans-Tasman** 6  
**Mutual Recognition** 7  
**(Queensland) Act 2003** 8

**Clause 114 Act amended** 9  
This part amends the *Trans-Tasman Mutual Recognition (Queensland) Act 2003*. 10  
11

**Clause 115 Amendment of s 2 (Commencement)** 12  
Section 2, ‘and 15 and the schedule’— 13  
*omit.* 14

**Clause 116 Amendment of s 7 (Endorsing proposed regulations under the Commonwealth Act)** 15  
16  
Section 7(2)— 17  
*omit, insert—* 18  
(2) A gazette notice under subsection (1) is subordinate 19  
legislation.’. 20

**Clause 117 Omission of s 15 (Authorisation to make gazette notice)** 21  
Section 15— 22  
*omit.* 23

[s 118]

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<b>Clause 118</b>	<b>Omission of schedule (Authorised gazette notice)</b>	1
	Schedule—	2
	<i>omit.</i>	3

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