



Queensland

# Revenue Legislation Amendment Bill 2010





## Queensland

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# 2010

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## A Bill

for

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

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[s 1]

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|  |          |
|--|----------|
| <b>The Parliament of Queensland enacts—</b>                                  | 1        |
| <br>   |          |
| <b>Part 1 Preliminary</b>  | 2        |
| <br>   |          |
| <b>1 Short title</b>   | 3        |
| This Act may be cited as the <i>Revenue Legislation Amendment Act 2010</i> . | 4<br>5   |
| <br>   |          |
| <b>2 Commencement</b>  | 6        |
| (1) Part 2 is taken to have commenced on 1 June 2010.                        | 7        |
| (2) Part 3 commences on 30 June 2010.  | 8        |
| (3) Part 4 commences on 1 July 2010.   | 9        |
| <br>   |          |
| <b>Part 2 Amendment of First Home Owner Grant Act 2000</b>                   | 10<br>11 |
| <br>   |          |
| <b>3 Act amended</b>   | 12       |
| This part amends the <i>First Home Owner Grant Act 2000</i> .                | 13       |
| <br>   |          |
| <b>4 Amendment of pt 3, div 5, hdg (Special eligible transactions)</b>       | 14<br>15 |
| Part 3, division 5, heading, after ‘Special’—                                | 16       |
| <i>insert—</i>   | 17       |
| ‘ <b>and regional</b> ’.   | 18       |

---

**5 Insertion of new s 25BA**

After section 25B—

*insert—*

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

‘(1) A *regional eligible transaction* is an eligible transaction the commencement date for which is between 1 June 2010 and 30 June 2011, both dates inclusive, if—

(a) the transaction is—

(i) a contract for the purchase of a new home; or

(ii) a comprehensive home building contract for a new home; or

(iii) the building of a new home by an owner builder; and

(b) on the commencement date for the transaction, the land on which the home is or will be located is wholly outside the SEQ region.

‘(2) However, an eligible transaction that is a contract is not a regional eligible transaction if the commissioner is satisfied the contract forms part of a scheme to circumvent limitations on, or requirements affecting, eligibility or entitlement to a first home owner grant for a regional eligible transaction.

‘(3) Unless satisfied to the contrary, the commissioner must presume the existence of a scheme mentioned in subsection (2) if the contract replaces a contract made before 1 June 2010, and the contract is—

(a) to purchase the same or a substantially similar home; or

(b) a comprehensive home building contract to build the same or a substantially similar home.

‘(4) In this section—

**SEQ region** means the local government areas of the following local governments—

- Brisbane City Council

[s 6]

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|          |  |                |
|----------|--|----------------|
| •        | Gold Coast City Council  | 1              |
| •        | Ipswich City Council   | 2              |
| •        | Lockyer Valley Regional Council  | 3              |
| •        | Logan City Council   | 4              |
| •        | Moreton Bay Regional Council   | 5              |
| •        | Redland City Council   | 6              |
| •        | Scenic Rim Regional Council  | 7              |
| •        | Somerset Regional Council  | 8              |
| •        | Sunshine Coast Regional Council.’.   | 9              |
| <b>6</b> | <b>Amendment of s 25C (Amount of grant)</b>  | <b>10</b>      |
|          | Section 25C—   | 11             |
|          | <i>insert—</i>   | 12             |
| ‘(3)     | Despite section 20, the amount of a first home owner grant for<br>an eligible transaction that is a regional eligible transaction is<br>the lesser of the following— | 13<br>14<br>15 |
|          | (a) the consideration for the transaction; or  | 16             |
|          | (b) \$11000.’.   | 17             |
| <b>7</b> | <b>Amendment of schedule (Dictionary)</b>  | <b>18</b>      |
|          | Schedule—  | 19             |
|          | <i>insert—</i>   | 20             |
|          | ‘ <i>regional eligible transaction</i> , for part 3, division 5, see<br>section 25BA.’.  | 21<br>22       |



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|               |  |                                  |
|---------------|--|----------------------------------|
| <b>Part 3</b> | <b>Amendment of Land Tax Act<br/>2010</b>  | 1<br>2                           |
| <b>8</b>      | <b>Act amended</b><br>This part amends the <i>Land Tax Act 2010</i> .  | 3<br>4                           |
| <b>9</b>      | <b>Insertion of new s 51A</b><br>After section 51—<br><i>insert—</i>   | 5<br>6<br>7                      |
| <b>'51A</b>   | <b>Supported accommodation</b>   | 8                                |
|               | '(1) Land on which a supported accommodation service is<br>conducted is exempt land.   | 9<br>10                          |
|               | '(2) In this section—<br><i>residential service</i> see the <i>Residential Services<br/>(Accreditation) Act 2002</i> , section 4.<br><i>supported accommodation service</i> means a residential service<br>accredited at level 3 under the <i>Residential Services<br/>(Accreditation) Act 2002</i> .' | 11<br>12<br>13<br>14<br>15<br>16 |
| <b>Part 4</b> | <b>Amendment of Payroll Tax Act<br/>1971</b>   | 17<br>18                         |
| <b>10</b>     | <b>Act amended</b><br>This part amends the <i>Payroll Tax Act 1971</i> .   | 19<br>20                         |
| <b>11</b>     | <b>Amendment of s 27A (Rebate for periodic liability)</b><br>(1) Section 27A(1)(a), 'the financial year ending 30 June 2010'—<br><i>omit, insert—</i>  | 21<br>22<br>23                   |

[s 12]

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|           |  |    |
|-----------|--|----|
|           | ‘a financial year ending 30 June 2010 or 2011’.  | 1  |
| (2)       | Section 27A(2), from ‘the periodic return’—  | 2  |
|           | <i>omit, insert—</i>   | 3  |
|           | ‘each periodic return period is reduced by the amount of the rebate for the period.’.              | 4  |
| (3)       | Section 27A(3)—  | 6  |
|           | <i>omit, insert—</i>   | 7  |
| ‘(3)      | In this section—   | 8  |
|           | <b>rebate</b> , for a periodic return period, means the lesser of the following amounts—           | 9  |
|           |  | 10 |
| (a)       | the amount worked out using the following formula—   | 11 |
|           | $T \times \frac{W}{4}$   |    |
|           | where—   | 12 |
|           | <i>T</i> means the appropriate rate of payroll tax for the periodic return period.                 | 13 |
|           |  | 14 |
|           | <i>W</i> means the amount of the wages mentioned in subsection (1) for the periodic return period; | 15 |
|           |  | 16 |
| (b)       | the employer’s, or DGE’s, periodic liability for payroll tax for the periodic return period.’.     | 17 |
|           |  | 18 |
| <b>12</b> | <b>Amendment of s 35A (Rebate for annual payroll tax amount)</b>                                   | 19 |
|           |  | 20 |
| (1)       | Section 35A(1)(a), ‘the financial year ending 30 June 2010’—                                       | 21 |
|           | <i>omit, insert—</i>   | 22 |
|           | ‘a financial year ending 30 June 2010 or 2011’.  | 23 |
| (2)       | Section 35A(2), from ‘the financial year’—   | 24 |
|           | <i>omit, insert—</i>   | 25 |
|           | ‘each financial year is reduced by the amount of the rebate for the financial year.’.              | 26 |
|           |  | 27 |

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|  |    |
|--|----|
| (3) Section 35A(4)—  | 1  |
| <i>omit, insert</i> —  | 2  |
| ‘(4) In this section—  | 3  |
| <i>rebate</i> , for a financial year, means the lesser of the following amounts—           | 4  |
| (a) the amount worked out using the following formula—                                     | 5  |
| $T \times \frac{W}{4}$   | 6  |
| where—   | 7  |
| <i>T</i> means the appropriate rate of payroll tax for the financial year.                 | 8  |
| <i>W</i> means the amount of the wages mentioned in subsection (1) for the financial year; | 9  |
| (b) the employer’s, or DGE’s, annual payroll tax amount for the financial year.’.          | 10 |
|  | 11 |
|  | 12 |
|  | 13 |
| <b>13 Amendment of s 43A (Rebate for final payroll tax amount)</b>                         | 14 |
| (1) Section 43A(1)(a), ‘the financial year ending 30 June 2010’—                           | 15 |
| <i>omit, insert</i> —  | 16 |
| ‘a financial year ending 30 June 2010 or 2011’.  | 17 |
| (2) Section 43A(2), after ‘rebate’—  | 18 |
| <i>insert</i> —  | 19 |
| ‘for the period’.  | 20 |
| (3) Section 43(3)—   | 21 |
| <i>omit, insert</i> —  | 22 |
| ‘(3) In this section—  | 23 |
| <i>rebate</i> , for a final period, means the lesser of the following amounts—             | 24 |
|  | 25 |

[s 14]

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- (a) the amount worked out using the following formula— 1

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

where— 2

*T* means the appropriate rate of payroll tax for the final 3  
period. 4

*W* means the amount of the wages mentioned in 5  
subsection (1) for the final period; 6

- (b) the employer's, or DGE's, final payroll tax amount for 7  
the final period.' 8

**14 Amendment of s 49A (Definitions for div 6A)** 9

Section 49A, definition *relevant financial year*— 10

*omit, insert*— 11

'*relevant financial year*, for an excess rebate, means— 12

- (a) if the excess rebate relates to an assessment of annual 13  
liability—the financial year ending 30 June 2010 or 14  
2011 to which the assessment relates; or 15

- (b) if the excess rebate relates to an assessment of final 16  
liability—the financial year ending 30 June 2010 or 17  
2011 that includes the final period.' 18

**15 Amendment of schedule (Dictionary)** 19

Schedule, definition *relevant financial year*— 20

*omit, insert*— 21

'*relevant financial year* means— 22

- (a) for part 2, division 6, see section 44; or 23

- (b) for part 2, division 6A, see section 49A.' 24

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