



Queensland

# **Payroll Tax Rebate, Revenue and Other Legislation Amendment Bill 2015**





## Queensland

# Payroll Tax Rebate, Revenue and Other Legislation Amendment Bill 2015

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# 2015

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## A Bill

for

**An Act to amend the *Criminal Law (Criminal Organisations Disruption) and Other Legislation Amendment Act 2013*, the *Duties Act 2001*, the *Environmental Protection Act 1994*, the *Financial Accountability Act 2009*, the *First Home Owner Grant Act 2000*, the *Payroll Tax Act 1971*, the *Plumbing and Drainage Act 2002*, the *Taxation Administration Act 2001* and the *Water Supply (Safety and Reliability) Act 2008* 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 *Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015*. 4  
5

**Clause 2 Commencement** 6

(1) The following sections commence on 1 July 2015— 7

(a) section 65; 8

(b) section 66; 9

(c) section 67; 10

(d) section 68; 11

(e) section 70. 12

(2) Parts 4, 8 and 10 commence on a day to be fixed by proclamation. 13  
14

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<b>Part 2</b>	<b>Amendment of Criminal Law (Criminal Organisations Disruption) and Other Legislation Amendment Act 2013</b>	1 2 3 4 5
<b>Clause 3</b>	<b>Act amended</b>  This part amends the <i>Criminal Law (Criminal Organisations Disruption) and Other Legislation Amendment Act 2013</i> .	6 7 8
<b>Clause 4</b>	<b>Amendment of s 2 (Commencement)</b>  (1) Section 2(1)— <i>insert</i> —  (f) parts 8, 14 and 24.  (2) Section 2— <i>insert</i> —  (3) Parts 8, 14 and 24 commence on 1 July 2016.	9 10 11 12 13 14 15
<b>Part 3</b>	<b>Amendment of Duties Act 2001</b>	16
<b>Clause 5</b>	<b>Act amended</b>  This part amends the <i>Duties Act 2001</i> .	17 18
<b>Clause 6</b>	<b>Amendment of s 8 (Imposition of transfer duty)</b>  Section 8(1), note, ‘parts 9’— <i>omit, insert</i> —  parts 8A	19 20 21 22

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[s 7]

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<b>Clause 7</b>	<b>Amendment of s 11 (What is the <i>dutiable value</i> of a dutiable transaction)</b>	1
		2
	Section 11—	3
	<i>insert—</i>	4
	(6A) The <i>dutiable value</i> of a dutiable transaction that	5
	is an agreement for the transfer of dutiable	6
	property that is a farm-in agreement is	7
	determined under part 8A.	8
<b>Clause 8</b>	<b>Amendment of s 16 (When liability for transfer duty arises)</b>	9
		10
	Section 16—	11
	<i>insert—</i>	12
	<i>Note—</i>	13
	In relation to a dutiable transaction that is an ELN transfer, see	14
	also sections 156H and 156K.	15
<b>Clause 9</b>	<b>Amendment of s 18 (Need for instrument or statement)</b>	16
	(1) Section 18, heading, after ‘instrument’—	17
	<i>insert—</i>	18
	, ELN transfer document	19
	(2) Section 18, after ‘instrument’—	20
	<i>insert—</i>	21
	or ELN transfer document	22
<b>Clause 10</b>	<b>Amendment of s 19 (Lodging instrument or statement)</b>	23
	(1) Section 19, heading, after ‘instrument’—	24
	<i>insert—</i>	25
	, ELN transfer document	26
	(2) Section 19(1)(a) and (3)(a), after ‘instrument’—	27

---

*insert—* 1  
or ELN transfer document 2

<b>Clause 11</b>	<b>Amendment of s 20 (Effect of making or lodging instrument or statement by 1 party)</b>	3 4
(1)	Section 20, heading, after ‘instrument’—	5
	<i>insert—</i>	6
	<b>, ELN transfer document</b>	7
(2)	Section 20, after ‘instrument’—	8
	<i>insert—</i>	9
	, ELN transfer document	10

<b>Clause 12</b>	<b>Amendment of s 21 (No double duty—general)</b>	11
	Section 21(1), note—	12
	<i>omit, insert—</i>	13
	<i>Notes—</i>	14
	1 For objections and appeals against assessments of duty, see the Administration Act, part 6.	15 16
	2 For a dutiable transaction that is an ELN transfer, see also part 15, division 2.	17 18

<b>Clause 13</b>	<b>Amendment of s 22 (No double duty—particular dutiable transactions)</b>	19 20
	Section 22—	21
	<i>insert—</i>	22
(2A)	Also, if a payment commitment is made for a dutiable transaction that is an agreement for the transfer of dutiable property, no transfer duty is imposed on an ELN transfer of the dutiable property to the transferee under the agreement.	23 24 25 26 27
	<i>Notes—</i>	28

[s 14]

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	1	In relation to subsections (2) and (2A), for a dutiable transaction that is an ELN transfer, see also part 15, division 2.	1
	2		2
	3		3
	4	2 See part 15, division 3 in relation to the making of a payment commitment for an agreement for the transfer of dutiable property.	4
	5		5
	6		6
<b>Clause 14</b>		<b>Amendment of s 30 (Aggregation of dutiable transactions)</b>	7
			8
		Section 30(6), after ‘instrument’—	9
		<i>insert—</i>	10
		, ELN transfer document	11
<b>Clause 15</b>		<b>Insertion of new ch 2, pt 8A</b>	12
		Chapter 2—	13
		<i>insert—</i>	14
		<b>Part 8A</b>	15
		<b>Concessions for farm-in agreements</b>	16
		<b>Division 1</b>	17
		<b>Some basic concepts about farm-in agreements</b>	18
		<b>84A Who is a <i>farmor</i></b>	19
		(1) A <i>farmor</i> is—	20
		(a) a person to whom an exploration authority, is granted under the relevant Act for the authority, even if the person is yet to be registered as the holder of the authority under that Act; or	21
			22
			23
			24
			25
		(b) another person to whom the exploration authority has been transferred under the relevant Act for the authority, even if the	26
			27
			28



- 
- other person is yet to be registered as the holder of the authority under that Act. 1  
2
- (2) For subsection (1), the *relevant Act* for an exploration authority is the Act under which the authority is granted. 3  
4  
5

**84B What is an *upfront farm-in agreement*** 6

- (1) An *upfront farm-in agreement* is a written agreement entered into by a farmor and another person (the *farmee*) in relation to an exploration authority, under which— 7  
8  
9  
10
- (a) the farmor must make 1 or more transfers to the farmee of a stated interest in the exploration authority, each interest being less than 100% of the total interest in the authority; and 11  
12  
13  
14  
15
- (b) on the transfer of each interest, the interest is held by the farmee subject to the farmee spending a stated amount (an *exploration amount*) on relevant exploration or development— 16  
17  
18  
19  
20
- (i) after the agreement is entered into; and 21
- (ii) on or before the expenditure completion date for the amount; and 22  
23
- (c) the farmee must, if the obligation under the agreement mentioned in paragraph (b) is not complied with for the interest transferred, transfer the interest back to the farmor. 24  
25  
26  
27
- (2) However, if the farm-in agreement is a 100% transfer farm-in agreement, the last interest in the exploration authority to be transferred under the agreement need not be held by the farmee subject to an obligation mentioned in subsection (1)(b). 28  
29  
30  
31  
32

[s 15]

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- 84C What is a *deferred farm-in agreement*** 1
- (1) A *deferred farm-in agreement* is a written 2  
agreement entered into by a farmor and another 3  
person (the *farmee*) in relation to an exploration 4  
authority, under which— 5
- (a) the farmee is entitled to 1 or more transfers 6  
from the farmor of a stated interest in the 7  
exploration authority, each interest being 8  
less than 100% of the total interest in the 9  
authority; and 10
- (b) the entitlement to each transfer arises only if 11  
the farmee spends a stated amount (an 12  
*exploration amount*) on relevant 13  
exploration or development— 14
- (i) after the agreement is entered into; and 15
- (ii) on or before the expenditure 16  
completion date for the amount. 17
- (2) However, if the farm-in agreement is a 100% 18  
transfer farm-in agreement, the last interest in the 19  
exploration authority to be transferred under the 20  
agreement need not be subject to an obligation 21  
mentioned in subsection (1)(b). 22

- 84D What is a *100% transfer farm-in agreement*** 23
- A *100% transfer farm-in agreement*, for an 24  
exploration authority, is a deferred farm-in agreement 25  
or upfront farm-in agreement under which, on the 26  
completion of all the transfers of interests in the 27  
exploration authority that are proposed to be made by 28  
the farmor under the agreement, 100% of the interest 29  
in the exploration authority will be held by the farmee. 30

---

**84E What is the *expenditure completion date* and an *ECD variation*** 1  
2

- (1) The *expenditure completion date* for an 3  
exploration amount for the transfer of an interest 4  
in an exploration authority under a farm-in 5  
agreement is— 6
- (a) the day stated in the agreement on or before 7  
which the exploration amount must be 8  
spent; or 9
- (b) if the farmor and farmee agree to vary the 10  
day mentioned in paragraph (a)—the day as 11  
varied; or 12
- (c) if the day mentioned in paragraph (b) is 13  
further varied—the day as further varied. 14
- (2) A variation mentioned in subsection (1)(b) or (c) 15  
is an *ECD variation*. 16

**84F What is *relevant exploration or development*** 17

- Exploration or development is *relevant* 18  
*exploration or development* for an exploration 19  
amount relating to an interest in an exploration 20  
authority the subject of a farm-in agreement if— 21
- (a) the exploration or development is comprised 22  
of, or associated with, the carrying out of an 23  
activity under the exploration authority; and 24
- (b) all of the exploration or development is 25  
carried out after the farm-in agreement is 26  
entered into. 27

**Division 2                      Transfer duty for farm-in** 28  
**agreements** 29

[s 15]

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<b>84G Farm-in agreement is an agreement for the transfer of dutiable property</b>	1 2
(1) A farm-in agreement is an agreement for the transfer of dutiable property mentioned in section 9(1)(b).	3 4 5
(2) Section 21 does not apply in relation to the agreement.	6 7
<b>84H Exemption—particular transfers to farmor under upfront farm-in agreement</b>	8 9
If transfer duty imposed on an upfront farm-in agreement is paid, no transfer duty is imposed on a transfer of an interest in the exploration authority from the farmee to the farmor made because of the obligation mentioned in section 84B(1)(c).	10 11 12 13 14
<b>84I Exclusion of s 22(2) for particular dutiable transactions under farm-in agreement</b>	15 16
Section 22(2) does not apply to the transfer of an interest in an exploration authority if—	17 18
(a) both of the following apply—	19
(i) the transfer is made under a 100% transfer farm-in agreement; and	20 21
(ii) the transfer results in the farmee holding 100% of the interest in the exploration authority; or	22 23 24
(b) the interest is transferred to the farmee for a deferred farm-in agreement, even though the farmee has failed to spend all or part of the exploration amount for the transfer under the agreement in the way mentioned in section 84C(1)(b).	25 26 27 28 29 30

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<b>Division 3</b>	<b>Concessions for transfer duty for farm-in agreements</b>	1 2 3
<b>84J</b>	<b>How transfer duty is initially assessed on farm-in agreement</b>	4 5
(1)	This section applies for assessing liability for transfer duty on a farm-in agreement.	6 7
(2)	The dutiable value of a farm-in agreement is the consideration paid or payable to the farmor, or a related person of the farmor, for the farmor entering into the agreement, other than an exploration amount.	8 9 10 11 12
(3)	Section 502(1)(a) and (b) and (2)(a)—	13
(a)	applies in relation to the consideration mentioned in subsection (2); and	14 15
(b)	does not apply in relation to any other consideration payable under the agreement.	16 17
<b>Division 4</b>	<b>Lodgement and notice requirements for upfront farm-in agreements</b>	18 19 20
<b>84K</b>	<b>Lodgement requirement on expenditure of exploration amount</b>	21 22
	The farmee under an upfront farm-in agreement must, within 14 days after spending the exploration amount for each interest in the exploration authority, lodge—	23 24 25
(a)	information, in the approved form, about the expenditure of the exploration amount; and	26 27
(b)	the upfront farm-in agreement or a transfer duty statement for the agreement.	28 29
	<i>Note—</i>	30

[s 15]

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Under the Administration Act, the requirement under this section is a lodgement requirement for which a failure to comply is an offence under section 121 of that Act. 1  
2  
3

**84L Notice requirement for farmee in particular circumstances** 4  
5

- (1) This section applies if— 6
- (a) an interest in an exploration authority is transferred to the farmee under an upfront farm-in agreement; and 7  
8  
9
  - (b) the farmee fails, under the agreement, to spend all or part of the exploration amount for the interest on or before the expenditure completion date for the amount. 10  
11  
12  
13
- (2) The farmee must, within 30 days after the expenditure completion date— 14  
15
- (a) give notice to the commissioner, in the approved form, of the matter mentioned in subsection (1)(b); and 16  
17  
18
  - (b) lodge the farm-in agreement or a transfer duty statement for the agreement. 19  
20

*Note—* 21

Failure to give the notice mentioned in paragraph (a) is an offence under the Administration Act, section 120. Also, the requirement under paragraph (b) is a lodgement requirement under the Administration Act for which a failure to comply is an offence under section 121 of that Act. 22  
23  
24  
25  
26  
27

- (3) If the original expenditure completion date is varied under the farm-in agreement, the farmee must comply with subsection (2) in relation to a failure to spend an exploration amount on or before each of the following— 28  
29  
30  
31  
32
- (a) the original expenditure completion date for the amount; 33  
34

- 
- (b) the original expenditure completion date, as varied under the agreement; 1  
2
- (c) each variation to the date mentioned in paragraph (b) made under the agreement. 3  
4
- (4) In this section— 5
- original expenditure completion date*, for an exploration amount for an interest in an exploration authority under an upfront farm-in agreement, means the day stated in the agreement on or before which the exploration amount must be spent. 6  
7  
8  
9  
10  
11

## **Division 5            Reassessments** 12

### **84M When commissioner must reassess transfer duty** 13 14

- (1) The commissioner must make a reassessment of transfer duty for a farm-in agreement if, under the agreement, either of the following events happen (each a *reassessment event*)— 15  
16  
17  
18
- (a) for an upfront farm-in agreement, the farmee is required to— 19  
20
- (i) lodge the information and farm-in agreement or a transfer duty statement for the agreement under section 84K; 21  
22  
23  
24
- (ii) give notice and lodge the farm-in agreement or a transfer duty statement for the agreement under section 84L(2); 25  
26  
27  
28
- (b) for a deferred farm-in agreement—an interest in an exploration authority is transferred by the farmor to the farmee. 29  
30  
31

*Note—* 32

[s 15]

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- See also section 84P for when the commissioner must  
make a reassessment. 1  
2
- (2) However, subsection (1)(a)(ii) does not apply 3  
if— 4
- (a) the farmee transfers the interest back to the 5  
farmor under the agreement before the 6  
expiry of— 7
- (i) the period for complying with section 8  
84L(2); or 9
- (ii) if the commissioner considers a longer 10  
period is appropriate—the longer 11  
period; or 12
- (b) both of the following apply— 13
- (i) an ECD variation has been made for 14  
the expenditure of the exploration 15  
amount; 16
- (ii) the commissioner is satisfied the ECD 17  
variation is not part of an arrangement 18  
to avoid the imposition of transfer duty. 19
- (3) Also, subsection (1) does not apply if— 20
- (a) the requirement mentioned in subsection 21  
(1)(a) relates to the transfer of an interest in 22  
an exploration authority under an upfront 23  
farm-in agreement that is a 100% farm-in 24  
agreement and, on the completion of the 25  
transfer, 100% of the interest in the 26  
authority will be held by the farmee; or 27
- (b) the transfer of an interest in an exploration 28  
authority mentioned in subsection (1)(b) is 29  
made under a deferred farm-in agreement 30  
that is a 100% farm-in agreement and, on 31  
the completion of the transfer, 100% of the 32  
interest in the authority will be held by the 33  
farmee. 34



- 
- (4) Subsection (1) applies despite the limitation 1  
period under the Administration Act for 2  
reassessments. 3

*Note—* 4

See the Administration Act, part 3 (Assessments of tax), 5  
division 3 (Reassessments). 6

### **84N How transfer duty is reassessed on farm-in 7 agreements 8**

- (1) Subject to subsections (3) and (4), for a 9  
reassessment under section 84M the dutiable 10  
value of the farm-in agreement includes each of 11  
the following, other than an exploration 12  
amount— 13
- (a) the consideration paid or payable to the 14  
farmor, or a related person of the farmor, for 15  
the farmor entering into the agreement; 16
- (b) an amount relating to the transfer of an 17  
interest in the exploration authority the 18  
subject of a reassessment event, paid or 19  
payable on or before the day the latest 20  
reassessment event happens; 21
- (c) any other consideration under the agreement 22  
paid or payable to the farmor, or a related 23  
person of the farmor, on or before the day 24  
the latest reassessment event happens. 25
- (2) If subsection (1) applies for a reassessment, 26  
section 502(1)(a) and (b) and (2)(a)— 27
- (a) applies in relation to the consideration 28  
mentioned in subsection (1); and 29
- (b) does not apply in relation to any other 30  
consideration payable under the agreement. 31
- (3) Subsection (4) applies to a reassessment for a 32  
reassessment event mentioned in section 33  
84M(1)(a)(ii) in relation to an interest if the 34

[s 15]

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- farmer has failed to transfer the interest back to the farmer under the agreement within the time mentioned in section 84M(2)(a) and—
- (a) an ECD variation has not been made for the expenditure of the exploration amount; or
  - (b) both of the following apply—
    - (i) an ECD variation has been made for the expenditure of the exploration amount;
    - (ii) the commissioner is satisfied the variation is part of an arrangement to avoid the imposition of transfer duty.
- (4) The commissioner must make the reassessment to impose transfer duty on the transaction that is the agreement mentioned in section 84M(1) as if the transaction were not a farm-in agreement under this part.
- (5) This section applies despite section 84J.

## **Division 6            Miscellaneous** 19

### **84O Application of penalty tax under Administration Act** 20 21

The Administration Act, section 58(1)(c) does not apply in relation to a reassessment made by the commissioner under section 84M, unless—

- (a) section 84N(4) applies for the reassessment; or
- (b) the farmer has failed to comply with—
  - (i) a lodgement requirement for the reassessment event to which the reassessment relates; or

- 
- (ii) a requirement to give the commissioner  
notice under section 84L(2) for the  
reassessment event to which the  
reassessment relates.

**84P Exclusion of arrangements to avoid the  
imposition of transfer duty**

- (1) This section applies to a dutiable transaction that  
is a farm-in agreement if the transaction is part of  
an arrangement to avoid the imposition of  
transfer duty.
- (2) The commissioner must make an assessment to  
impose transfer duty on the transaction as if the  
transaction were not a farm-in agreement under  
this part.
- (3) Subsection (2) applies despite the limitation  
period under the Administration Act for  
reassessments.

*Note—*

See the Administration Act, part 3, division 3.

**Clause 16 Amendment of s 136 (Exemption—dealings under Land  
Act)**

- (1) Section 136(c)—  
*omit.*
- (2) Section 136(d) to (h)—  
*renumber* as section 136(c) to (g).

**Clause 17 Amendment of s 145 (Exemption—transfer to State for  
public or community purpose)**

Section 145, after ‘land to’—  
*insert—*

[s 18]

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	, or vesting of land in a way mentioned in section 9(1)(d)(i) in,	1 2	
<b>Clause 18</b>	<b>Amendment of s 156A (Reassessment of duty for cancelled transfer of dutiable property)</b>	3 4	
(1)	Section 156A(1), (2) and (4), after ‘instrument’— <i>insert—</i> or ELN transfer document	5 6 7	
(2)	Section 156A(5), after ‘instrument’, first mention— <i>insert—</i> , ELN transfer document or a copy of the ELN transfer document	8 9 10 11	
(3)	Section 156A(5), ‘of the instrument’— <i>omit.</i>	12 13	
<b>Clause 19</b>	<b>Insertion of new ch 2, pt 15</b>	14	
	Chapter 2— <i>insert—</i>	15 16	
	<b>Part 15</b>	<b>Provisions for ELN transfers</b>	17 18
	<b>Division 1</b>	<b>Preliminary</b>	19
	<b>156D Definitions for pt 15</b>		20
	In this part—		21
	<i>completed transfer</i> means a transfer of dutiable property—		22 23
	(a) for which an instrument or ELN transfer document is registered under the <i>Land Title Act 1994</i> ; and		24 25 26

- 
- (b) on which a liability for transfer duty is imposed. 1  
2
- ELN transfer*** means a transfer of dutiable property— 3  
4
- (a) that consists only of relevant residential land and any chattel incidental to the land; and 5  
6
- (b) for which an ELN workspace exists; and 7
- (c) that is to the transferee under a relevant transfer agreement and for the same consideration as provided for under the agreement. 8  
9  
10  
11
- ELN transfer document*** means a document under the Electronic Conveyancing National Law (Queensland) that— 12  
13  
14
- (a) is an instrument of transfer under the *Land Title Act 1994*, section 61; and 15  
16
- (b) would effect a transfer of dutiable property that is an ELN transfer if the document were— 17  
18  
19
- (i) digitally signed; and 20
- (ii) lodged electronically under the Electronic Conveyancing National Law (Queensland), section 7; and 21  
22  
23
- (iii) registered under the *Land Title Act 1994*. 24  
25
- Note—* 26
- Under the Electronic Conveyancing National Law (Queensland), schedule 1, section 12(1), definition *document*, a document includes a record of information that exists in a digital form and is capable of being reproduced, transmitted, stored and duplicated by electronic means. 27  
28  
29  
30  
31  
32
- ELN workspace***, for an ELN transfer, means the part of an ELN on which information is entered and kept for the ELN transfer. 33  
34  
35

[s 19]

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<b><i>incomplete ELN transfer</i></b> means an ELN transfer for which the ELN workspace is unlocked before an ELN transfer document for the ELN transfer is registered under the <i>Land Title Act 1994</i> .	1 2 3 4
<b><i>locked</i></b> , in relation to an ELN workspace for an ELN transfer, see section 156F(1).	5 6
<b><i>lot</i></b> means a lot under the <i>Body Corporate and Community Management Act 1997</i> or the <i>Building Units and Group Titles Act 1980</i> .	7 8 9
<b><i>outstanding liability</i></b> , for division 4, see section 156P(1)(b).	10 11
<b><i>payment commitment</i></b> , for an agreement for the transfer of dutiable property, see section 156N.	12 13
<b><i>related</i></b> see section 156G.	14
<b><i>relevant residential land</i></b> means land—	15
(a) that is, or will be, used wholly for residential purposes; and	16 17
(b) to which any of the following applies—	18
(i) on the land there is, or will be constructed, a building that is designed or approved by a local government for human habitation by a single family unit;	19 20 21 22 23
(ii) the land is a lot on which there is a building or a part of a building that, for the separate area the lot comprises, is designed or approved by a local government for human habitation by a single family unit;	24 25 26 27 28 29
(iii) the land will be a lot on which there is a building or a part of a building that, for the separate area the lot comprises, is designed or approved by a local government for human habitation by a single family unit;	30 31 32 33 34 35

- 
- (iv) the land is a lot on which there will be a building or a part of a building that, for the separate area the lot comprises, is designed or approved by a local government for human habitation by a single family unit.

**relevant transfer agreement** means an agreement for the transfer of dutiable property—

- (a) that consists only of relevant residential land and any chattel incidental to the land; and
- (b) on which transfer duty is imposed; and
- (c) that is not eligible for a concession, exemption or other reduction of transfer duty, other than a concession under chapter 2, part 9; and
- (d) that either—
- (i) is not aggregated under section 30 with any other dutiable transaction; or
- (ii) is aggregated under section 30 only with another agreement for the transfer of dutiable property that complies with paragraphs (a) to (c).

**signed**, in relation to an ELN transfer document, see section 156E.

**subscriber** see the Electronic Conveyancing National Law (Queensland), section 3.

**transfer information**, in an ELN workspace for an ELN transfer, means information in the ELN workspace that is necessary for either of the following purposes in relation to an ELN transfer document for the ELN transfer—

- (a) complying with a provision of the *Land Title Act 1994* in relation to the registration of the document; or

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(b) endorsing the document under this Act.	1
<i>unlocked</i> , in relation to an ELN workspace for an	2
ELN transfer, see section 156F(2).	3
<b>156E When an ELN transfer document is <i>signed</i></b>	4
An ELN transfer document for an ELN transfer is	5
<i>signed</i> when all transfer information in the ELN	6
workspace for the ELN transfer is digitally signed by	7
or for all parties to the ELN transfer.	8
<b>156F When an ELN workspace is <i>locked</i> and</b>	9
<b><i>unlocked</i></b>	10
(1) An ELN workspace for an ELN transfer is <i>locked</i>	11
when the subscribers to the ELN workspace are	12
unable to amend the transfer information in the	13
ELN workspace.	14
(2) An ELN workspace for an ELN transfer is	15
<i>unlocked</i> if, after the ELN workspace has been	16
locked, the subscribers to the ELN workspace are	17
no longer unable to amend the transfer	18
information in the ELN workspace.	19
<b>156G When transfers of dutiable property are</b>	20
<b><i>related</i></b>	21
For this part, an incomplete ELN transfer and a	22
completed transfer, or an incomplete ELN	23
transfer and another incomplete ELN transfer, are	24
<i>related</i> to each other if both are transfers—	25
(a) of the same dutiable property; and	26
(b) to the same transferee; and	27
(c) under the same relevant transfer agreement.	28
<i>Note</i> —	29
There may be more than 1 ELN transfer of the same	1
dutiable property to the same transferee under the same	2



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relevant transfer agreement—see section 156H.	3
<b>Division 2</b>	
<b>Provisions about liability for transfer duty</b>	4 5
<b>Subdivision 1 Preliminary</b>	6
<b>156H Effect of multiple locking events for ELN workspace</b>	7 8
(1) Each time a multiple locking event happens for the ELN workspace for an ELN transfer, when the ELN workspace is locked again—	9 10 11
(a) another ELN transfer document is taken to exist, regardless of whether another ELN transfer document has been created in the ELN workspace; and	12 13 14 15
(b) the document is taken to be signed by the parties to the transfer; and	16 17
(c) to remove any doubt, it is declared that another dutiable transaction that is an ELN transfer is taken to arise.	18 19 20
(2) For this section, a <i>multiple locking event</i> happens for the ELN workspace for an ELN transfer if, after the ELN workspace has been unlocked, the ELN workspace is locked again.	21 22 23 24
<b>156I Liability for transfer duty not affected by particular events</b>	25 26
(1) To remove any doubt, it is declared that the following events do not affect a liability for transfer duty imposed on an ELN transfer—	27 28 29
(a) an unlocking of the ELN workspace for the ELN transfer;	1 2

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(b)	an unsigning of the ELN transfer document for the ELN transfer;	3 4
(c)	after an event mentioned in paragraph (a) or (b)—	5 6
(i)	a signing of an ELN transfer document for another ELN transfer that is related to the ELN transfer; or	7 8 9
(ii)	another locking of the ELN workspace;	10
(d)	the signing of an instrument that, when recorded in a register, would effect a completed transfer related to the ELN transfer.	11 12 13 14
(2)	In this section—	15
	<i>unsigning</i> , in relation to an ELN transfer document, means unsigning of the ELN transfer document for the purposes of the Electronic Conveyancing National Law (Queensland).	16 17 18 19
	<i>Note—</i>	20
	See the Electronic Conveyancing National Law (Queensland), section 12(3).	21 22
	<b>Subdivision 2 No multiple duty—incomplete ELN transfers related to completed transfer</b>	23 24 25 26
	<b>156J Application of sdiv 2</b>	27
	This subdivision applies if 1 or more incomplete ELN transfers are related to a completed transfer.	28 29

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<b>156K When liability for transfer duty is imposed on incomplete ELN transfers and completed transfer</b>	1 2 3
(1) This section applies to a liability for transfer duty imposed on each of the following—	4 5
(a) any incomplete ELN transfer related to the completed transfer, other than the first related transfer;	6 7 8
(b) the completed transfer.	9
(2) The liability is taken to be imposed when the liability for transfer duty is imposed on the first related transfer.	10 11 12
(3) This section applies despite section 16.	13
(4) In this section—	14
<i>first related transfer</i> means the incomplete ELN transfer related to the completed transfer for which the ELN workspace is first locked.	15 16 17
<b>156L Deemed compliance with duty obligation for incomplete ELN transfer</b>	18 19
(1) A duty obligation for an incomplete ELN transfer that is related to the completed transfer is taken to be complied with when the duty obligation under the same provision is complied with in full for the completed transfer.	20 21 22 23 24
(2) In this section—	25
<i>duty obligation</i> means an obligation under any of the following provisions—	26 27
(a) a provision for a lodgement requirement under the Administration Act;	28 29
(b) the Administration Act, section 30, 31, 32, 35, 54 or 58;	30 31
(c) section 455A(1)(b) or 471E(1).	32

[s 19]

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<b>Subdivision 3</b>	<b>Other provisions</b>	1
<b>156M</b>	<b>Exclusion of ss 21 and 22(2) and (2A) for ELN transfers etc.</b>	2 3
(1)	To remove any doubt, it is declared that section 21 does not apply to the imposition of transfer duty on either of the following—	4 5 6
(a)	an incomplete ELN transfer that is related to—	7 8
(i)	a completed transfer; or	9
(ii)	another incomplete ELN transfer;	10
(b)	a completed transfer.	11
(2)	Section 22(2) or (2A) does not apply to an incomplete ELN transfer that is related to a completed transfer.	12 13 14
(3)	The fact that an incomplete ELN transfer is not related to a completed transfer does not affect a liability for transfer duty imposed on the incomplete ELN transfer.	15 16 17 18
(4)	This section does not limit section 156A or 499.	19
<b>Division 3</b>	<b>Payment commitments</b>	20
<b>156N</b>	<b>Making of <i>payment commitment</i> for agreement to transfer dutiable property</b>	21 22
(1)	A <i>payment commitment</i> for an agreement for the transfer of dutiable property is made by the parties to the agreement if—	23 24 25
(a)	the ELN workspace for an ELN transfer of the dutiable property to the transferee under the agreement is locked; and	26 27 28

- 
- (b) the amount (the *commitment amount*) of transfer duty, assessed interest and penalty tax imposed on the agreement—
- (i) is included in the ELN workspace as an amount to be paid; and
- Example—*
- The settlement schedule in the ELN workspace includes the amount of transfer duty, assessed interest and penalty tax imposed on the agreement.
- (ii) is outstanding when the ELN workspace becomes locked.
- (2) For subsection (1)(b), an amount is *outstanding* if it has not been—
- (a) if the relevant self assessor is registered under chapter 12, part 2—paid to the commissioner; or
- (b) if the relevant self assessor is registered under chapter 12, part 3—paid to the commissioner or received by the relevant self assessor.
- (3) A payment commitment made for an agreement for the transfer of dutiable property has effect until the earlier of the following—
- (a) the commissioner is paid all of the commitment amount;
- (b) the ELN workspace for an ELN transfer of the dutiable property to the transferee under the agreement is unlocked.
- (4) In this section—
- relevant self assessor* means a self assessor registered under chapter 12, part 2 or 3 who, for the purposes of endorsing an ELN transfer document under section 455A—

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- (a) assigns a transaction number to the ELN transfer document; or 1  
2
- (b) is notified of a transaction number assigned to the ELN transfer document under a system administered by the commissioner. 3  
4  
5

**156O Payment commitment does not affect liability to pay** 6  
7

To remove any doubt, it is declared that a party's liability under this Act to pay an amount to the commissioner is not affected by the making of a payment commitment for all or part of the amount. 8  
9  
10  
11

**Division 4 Charge for unpaid transfer duty** 12  
13

**156P Charge over transferee's interest in land for unpaid transfer duty for ELN transfer** 14  
15

- (1) This section applies if— 16
  - (a) an ELN transfer document for an ELN transfer is— 17  
18
    - (i) stamped on the basis that duty is not imposed on the transfer under section 22(2A); and 19  
20  
21
    - (ii) registered under the *Land Title Act 1994*; and 22  
23
  - (b) all or part of the commitment amount for the payment commitment made for the relevant transfer agreement is not paid by the date the amount (the *outstanding liability*) is payable. 24  
25  
26  
27  
28

*Note—* 29

For when tax must be paid, see the Administration Act, section 30. 30  
31

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- (2) The outstanding liability is a first charge on the transferee's interest in the land that is the subject of the ELN transfer. 1  
2  
3
- (3) The charge has priority over all other encumbrances over the transferee's interest in the land. 4  
5  
6
- (4) Subsection (3) applies— 7
- (a) whether the other encumbrances over the transferee's interest in the land— 8  
9
- (i) are registered or unregistered; or 10
- (ii) were created before or after the charge arises under subsection (2); and 11  
12
- (b) despite the *Land Title Act 1994*, part 3, divisions 2 and 2A. 13  
14
- (5) The commissioner may lodge, under the Administration Act, part 4, division 5, a request to register the charge on the land that is the subject of the ELN transfer. 15  
16  
17  
18
- (6) Despite section 47B of the Administration Act, the registrar must not register the charge if the transferee is no longer the registered owner of the land. 19  
20  
21  
22
- (7) On its registration, the charge is not affected by a disposition of the transferee's interest in the land. 23  
24

**156Q Commissioner may apply to Supreme Court for order to sell** 25  
26

- (1) This section applies if— 27
- (a) a charge has been registered over the land under section 156P; and 28  
29
- (b) the outstanding liability has not been paid within 18 months after registration. 30  
31

[s 19]

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- (2) The commissioner may apply to the Supreme Court for an order to sell the land stated in the application. 1  
2  
3
- (3) At least 6 months before making the application, the commissioner must give the persons mentioned in subsection (4) notice of the commissioner's intention to apply to the Supreme Court for an order to sell the land unless the outstanding liability is paid within 6 months after the date of the notice. 4  
5  
6  
7  
8  
9  
10
- (4) The persons to whom notice must be given are— 11
  - (a) the person liable to pay the outstanding liability; and 12  
13
  - (b) the owner of the land. 14

**156R When court must order sale of land** 15

- (1) The court must order the sale of the land if it is satisfied— 16  
17
  - (a) proper notice of the application for the order was given under section 156Q; and 18  
19
  - (b) there is an outstanding liability payable to the State. 20  
21
- (2) However, the court may make an order only for the land the court considers is sufficient to realise proceeds to pay the amounts mentioned in section 156S(a) to (d). 22  
23  
24  
25

**156S Application of proceeds of sale** 26

The proceeds of the sale of land sold under the order must be applied as follows— 27  
28

- (a) first, in payment of the commissioner's expenses on the application to the court for the order; 29  
30  
31



- 
- (b) second, in payment of expenses properly incurred by the commissioner on the sale or any attempted sale;
  - (c) third, in payment of the outstanding liability under the Administration Act, section 42;
  - (d) fourth, in payment of amounts secured by a security interest or charge on the land recorded before the charge mentioned in section 156Q(1)(a), unless the land is sold subject to the security interest or charge;
  - (e) fifth, any balance must be applied as the court orders.

**156T Registration of transfer**

- (1) If land is sold under the order to sell, the person stated in the order for this section must—
  - (a) sign a transfer in the appropriate form in favour of the purchaser; and
  - (b) lodge the transfer with the registrar.
- (2) The registrar must register the transfer as if it had been signed by the registered owner of the land.
- (3) Subsection (2) applies despite non-production of the relevant instrument of title.

**156U Former owner may recover proceeds of sale as debt**

- (1) The amount equal to the proceeds of the sale of land under the order to sell less an amount paid under section 156S(d) is a debt payable to the former owner of the land by the persons liable to pay the outstanding liability for which the order was made.
- (2) The former owner may recover the debt in a court of competent jurisdiction.

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- (3) In this section— 1  
*former owner*, of land sold under the order to 2  
sell, means the person who owned the land 3  
immediately before its sale. 4

## **Division 5            Miscellaneous** 5

### **156V Particular information in ELN workspace taken to be stated to commissioner** 6 7

- (1) For this Act and the Administration Act, each 8  
party to an ELN transfer, and each relevant 9  
subscriber, is taken to have stated to the 10  
commissioner information that is— 11
- (a) in the ELN workspace for an ELN transfer; 12  
and 13
- (b) relevant to this Act or the Administration 14  
Act. 15

*Note—* 16

For the consequences of stating anything to the 17  
commissioner that is false or misleading, see the 18  
Administration Act, section 123. 19

- (2) In this section— 20
- relevant subscriber* means a subscriber, 21  
including a self assessor registered under chapter 22  
12, part 3, who is engaged by a party for the ELN 23  
transfer. 24

### **156W Effect of self assessor's endorsement of ELN transfer document for incomplete ELN transfer** 25 26

- (1) This section applies if— 27
- (a) an ELN transfer document for an ELN 28  
transfer is endorsed by a self assessor 29  
registered under chapter 12, part 2 or 3; and 30

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	(b) the ELN transfer becomes an incomplete ELN transfer.	1 2
	(2) The endorsement is of no effect from the time the ELN workspace for the incomplete ELN transfer is unlocked.	3 4 5
<b>Clause 20</b>	<b>Amendment of s 384 (Reduction in vehicle registration duty payable)</b>	6 7
	(1) Section 384(2), example, '\$300'— <i>omit, insert—</i>	8 9
	\$225	10
	(2) Section 384(2), example, '\$150'— <i>omit, insert—</i>	11 12
	\$112.50	13
<b>Clause 21</b>	<b>Amendment of s 416 (Start of use requirement)</b>	14
	Section 416(4)(d), '1 year'— <i>omit, insert—</i>	15 16
	9 months	17
<b>Clause 22</b>	<b>Amendment of s 445 (Notice of registration)</b>	18
	Section 445(2)(g), after 'instruments'— <i>insert—</i>	19 20
	or ELN transfer documents	21
<b>Clause 23</b>	<b>Amendment of s 447 (Restriction on assessment by commissioner)</b>	22 23
	Section 447(1), 'instrument for'— <i>omit, insert—</i>	24 25
	instrument or ELN transfer document for	26

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[s 24]

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<b>Clause 24</b>	<b>Amendment of s 452 (Notice of registration)</b>	1
	Section 452(2)(g), after ‘instruments’—	2
	<i>insert</i> —	3
	or ELN transfer documents	4
<b>Clause 25</b>	<b>Amendment of s 454 (Restriction on assessment by commissioner)</b>	5
	Section 454(1), ‘instrument for’—	6
	<i>omit, insert</i> —	7
	instrument or ELN transfer document for	8
<b>Clause 26</b>	<b>Amendment of s 455 (Lodging returns)</b>	10
	Section 455(5)—	11
	<i>omit.</i>	12
<b>Clause 27</b>	<b>Amendment of s 455A (Lodging transaction statements)</b>	13
	(1) Section 455A(1)(b), after ‘stamp the instrument’—	14
	<i>insert</i> —	15
	or ELN transfer document	16
	(2) Section 455A(1)(b)(i) and (ii), after ‘instrument’—	17
	<i>insert</i> —	18
	or transaction	19
	(3) Section 455A(1), note—	20
	<i>omit, insert</i> —	21
	<i>Notes</i> —	22
	1 For provisions about payments by self assessors who are tax agents under the Administration Act, see section 35 of that Act.	23
		24
		25
	2 For when a self assessor is taken to have stamped an ELN transfer document, see subsection (7).	26
		27

- 
- (4) Section 455A(1A), after ‘instruments’— 1  
*insert*— 2  
or ELN transfer documents 3
- (5) Section 455A(4)(a), after ‘instrument’— 4  
*insert*— 5  
or ELN transfer document 6
- (6) Section 455A(5)— 7  
*omit, insert*— 8
- (5) Subsection (4)(a)(ii)(F) does not apply to an ELN 9  
transfer document. 10
- (6) Subsection (7) applies if— 11
- (a) a self assessor registered under part 2 or 3 12  
validly assigns a transaction number to an 13  
ELN transfer document for an ELN transfer; 14  
or 15
- (b) a transaction number is assigned to an ELN 16  
transfer document for an ELN transfer, and 17  
notified to a self assessor registered under 18  
part 2 or 3, by a system administered by the 19  
commissioner. 20
- (7) For subsection (1)(b), the ELN transfer document 21  
is taken to have been stamped by the self assessor 22  
immediately after the ELN workspace for the 23  
ELN transfer is locked. 24
- Note*— 25
- An endorsement of an ELN transfer document stops 26  
having effect if the ELN workspace for the ELN transfer is 27  
unlocked—see section 156W. 28
- (8) Subsection (7) does not affect the self assessor’s 29  
compliance with the requirements mentioned in 30  
subsection (4). 31

[s 28]

---

<b>Clause 28</b>	<b>Amendment of s 465 (Grounds for suspension or cancellation)</b>	1
		2
(1)	Section 465(f)—	3
	<i>renumber</i> as section 465(g).	4
(2)	Section 465—	5
	<i>insert</i> —	6
	(f) each of the following applies—	7
	(i) the self assessor has endorsed an ELN transfer document on the basis that section 22(2A) applies to the ELN transfer;	8 9 10 11
	(ii) the ELN transfer document is registered under the <i>Land Title Act 1994</i> ;	12 13 14
	(iii) the commitment amount for the payment commitment made for the relevant transfer agreement was not paid to the commissioner in full as required;	15 16 17 18 19
<b>Clause 29</b>	<b>Amendment of s 468 (Ending show cause process without further action)</b>	20
		21
	Section 468—	22
	<i>insert</i> —	23
	(1A) Also, this section applies if—	24
	(a) the ground mentioned in section 465(f) is the only ground for the proposed action stated in the show cause notice; and	25 26 27
	(b) after considering the accepted representations for the show cause notice, the commissioner is reasonably satisfied the reason the commitment amount was not	28 29 30 31

---

	paid to the commissioner in full as required	1
	was beyond the self assessor's control.	2
	<i>Example for subsection (1A)—</i>	3
	The commitment amount was not paid because an ELN	4
	system occurrence prevented the ELN distributing funds	5
	for duty, assessed interest or penalty tax.	6
<b>Clause 30</b>	<b>Amendment of s 480, hdg (Offences about self assessments)</b>	7
	Section 480, heading, after 'assessments'—	8
	<i>insert—</i>	9
	<b>—endorsements of instruments</b>	10
<b>Clause 31</b>	<b>Insertion of new s 480A</b>	11
	After section 480—	12
	<i>insert—</i>	13
	<b>480A Offences about self assessments—endorsements of ELN transfer documents</b>	14
	(1) A self assessor registered under chapter 12, part 2	15
	or 3 must not endorse an ELN transfer document	16
	for an ELN transfer under section 455A on the	17
	basis that section 22(2) applies to the ELN	18
	transfer unless the duty amount for the relevant	19
	transfer agreement has been—	20
	(a) if the self assessor is registered under	21
	chapter 12, part 2—paid to the	22
	commissioner; or	23
	(b) if the self assessor is registered under	24
	chapter 12, part 3—paid to the	25
	commissioner or received by the self	26
	assessor.	27
	Maximum penalty—200 penalty units.	28
	<i>Note—</i>	29
		30
		31
		32

---

[s 32]

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	This provision is an executive liability provision under the Administration Act, section 140.	1 2
(2)	A self assessor registered under chapter 12, part 2 or 3 must not endorse an ELN transfer document for an ELN transfer under section 455A on the basis that section 22(2A) applies to the ELN transfer unless a payment commitment has been made for the relevant transfer agreement. Maximum penalty—200 penalty units.	3 4 5 6 7 8 9
	<i>Note—</i>	10
	This provision is an executive liability provision under the Administration Act, section 140.	11 12
(3)	However, a self assessor does not commit an offence against this section only because—	13 14
	(a) the self assessor endorses an ELN transfer document for an ELN transfer; and	15 16
	(b) the ELN transfer becomes an incomplete ELN transfer within the meaning of chapter 2, part 15.	17 18 19
(4)	In this section—	20
	<b>duty amount</b> , for an agreement for the transfer of dutiable property, means the amount of duty and any assessed interest and penalty tax imposed on the agreement.	21 22 23 24
<b>Clause 32</b>	<b>Replacement of s 481 (Offence for person other than self assessor to endorse instrument)</b>	25 26
	Section 481—	27
	<i>omit, insert—</i>	28
	<b>481 Offence for person other than self assessor to endorse instrument or ELN transfer document</b>	29 30
(1)	A person must not make any notation or endorsement on an instrument or ELN transfer document indicating or implying duty has been	31 32 33



---

	paid for the instrument or ELN transfer document	1
	unless the person is authorised to do so under this	2
	Act.	3
	Maximum penalty—200 penalty units.	4
	<i>Note—</i>	5
	This provision is an executive liability provision under the	6
	Administration Act, section 140.	7
(2)	A person does not commit an offence against	8
	subsection (1) if the person makes a notation on	9
	an ELN transfer document required under the	10
	Electronic Conveyancing National Law	11
	(Queensland) for the completion of an ELN	12
	transfer.	13
(3)	In this section—	14
	<i>make</i> , a notation or endorsement on an ELN	15
	transfer document, includes enter information	16
	into the ELN workspace for the ELN transfer to	17
	which the ELN transfer document relates.	18
<b>Clause 33</b>	<b>Amendment of s 481A (Offence to endorse instrument</b>	19
	<b>incorrectly or illegibly)</b>	20
(1)	Section 481A, heading, after ‘instrument’—	21
	<i>insert—</i>	22
	<b>or ELN transfer document</b>	23
(2)	Section 481A(1) and (2), after ‘instrument’—	24
	<i>insert—</i>	25
	or ELN transfer document	26
(3)	Section 481A(3)—	27
	<i>omit, insert—</i>	28
(3)	However, the person does not commit an offence	29
	against subsection (2)(c) in relation to an	30
	endorsement made on an ELN transfer document	31
	for an ELN transfer only because—	32

[s 34]

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	(a) the endorsement was made on the basis that	1
	section 22(2A) applies to the ELN transfer;	2
	and	3
	(b) when the endorsement was made, the	4
	commitment amount for the payment	5
	commitment had not been paid to the	6
	commissioner.	7
<b>Clause 34</b>	<b>Amendment of s 482 (Obligations relating to unstamped instruments)</b>	8
	(1) Section 482, heading, after ‘instruments’—	9
	<i>insert—</i>	10
	<b>or ELN transfer documents</b>	11
	(2) Section 482(1) and (2)(b), after ‘instrument’—	12
	<i>insert—</i>	13
	or ELN transfer document	14
<b>Clause 35</b>	<b>Amendment of s 483 (Registration of instruments and transactions)</b>	15
	Section 483, ‘instrument that’—	16
	<i>omit, insert—</i>	17
	instrument or ELN transfer document that	18
<b>Clause 36</b>	<b>Amendment of s 487 (Receipt of instruments in evidence)</b>	19
	(1) Section 487, heading, after ‘instruments’—	20
	<i>insert—</i>	21
	<b>or ELN transfer documents</b>	22
	(2) Section 487(1), (2)(a) and (b) and (3), after ‘instrument’—	23
	<i>insert—</i>	24
	or ELN transfer document	25
		26
		27

- 
- (3) Section 487(2), ‘the instrument in’— 1  
*omit, insert*— 2  
an instrument or ELN transfer document in 3

**Clause 37 Insertion of new s 487A** 4

After section 487— 5

*insert*— 6

**487A Limitation on use of ELN transfer document  
endorsed on basis of payment commitment** 7  
8

(1) This section applies if an ELN transfer document 9  
has been endorsed under section 455A on the 10  
basis that section 22(2A) applies to the ELN 11  
transfer to which the document relates. 12

(2) Until the ELN transfer document is registered 13  
under the *Land Title Act 1994*, a person must not 14  
use the endorsed ELN transfer document for a 15  
purpose other than the completion of the ELN 16  
transfer. 17

Maximum penalty—200 penalty units. 18

**Clause 38 Amendment of s 488 (Commissioner may require  
payment of penalty)** 19  
20

(1) Section 488(1)(bb), (bd) and (c), after ‘instrument’— 21

*insert*— 22

or ELN transfer document 23

(2) Section 488(1)(bd)— 24

*renumber* as section 488(1)(be). 25

(3) Section 488(1)— 26

*insert*— 27

[s 39]

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	(bd) a self assessor contravenes section 480A in relation to the endorsement of an ELN transfer document; or	1 2 3
<b>Clause 39</b>	<b>Amendment of s 491 (When is an instrument <i>properly stamped</i>)</b>	4 5
	(1) Section 491, heading, after ‘instrument’— <i>insert—</i> <b>or ELN transfer document</b>	6 7 8
	(2) Section 491— <i>insert—</i> (1A) An ELN transfer document is <i>properly stamped</i> if it is stamped under section 455A(1)(b).	9 10 11 12
<b>Clause 40</b>	<b>Amendment of s 496 (Lodging declaration stating facts and circumstances)</b>	13 14
	Section 496, after ‘instrument’— <i>insert—</i> or ELN transfer document	15 16 17
<b>Clause 41</b>	<b>Amendment of s 499 (Reassessments of duty in particular circumstances)</b>	18 19
	(1) Section 499(1), after ‘by an instrument’— <i>insert—</i> or ELN transfer document	20 21 22
	(2) Section 499(2)(a) to (e), (3) and (4), after ‘instrument’— <i>insert—</i> or ELN transfer document	23 24 25
	(3) Section 499(6) and (8), after ‘instrument’— <i>insert—</i>	26 27

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	, ELN transfer document or a copy of the ELN transfer document	1 2	
<b>Clause 42</b>	<b>Amendment of s 503 (Amounts stated in foreign currency)</b>	3 4	
	(1) Section 503, ‘instrument, an’— <i>omit, insert—</i>	5 6	
	instrument or ELN transfer document, an	7	
	(2) Section 503(a), after ‘instrument’— <i>insert—</i>	8 9	
	or ELN transfer document	10	
<b>Clause 43</b>	<b>Insertion of new ch 17, pt 20</b>	11	
	Chapter 17— <i>insert—</i>	12 13	
	<b>Part 20</b>	<b>Transitional provisions for Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015</b>	14 15 16 17 18
	<b>655 Definitions for pt 20</b>		19
	In this part—		20
	<i>retrospectivity period</i> means the period beginning at the start time and ending immediately before the commencement.		21 22 23
	<i>ruling</i> means the commissioner’s ruling called ‘DA000.12.1 Transfer duty—exemption for farm-in transactions in the resources sector’.		24 25 26
	<i>start time</i> means 10.30a.m. on 13 January 2012.		27

[s 43]

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<b>656 Retrospective operation of s 145</b>	1
Section 145, as amended by the <i>Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015</i> ,	2
applies to a vesting of land in the State made on or	3
after 25 February 2014.	4
	5
<b>657 Retrospective operation of ch 2, pt 8A</b>	6
(1) Chapter 2, part 8A and any ancillary provision, as	7
inserted or amended by the <i>Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015</i> , is taken to have had effect on and from the	8
start time.	9
	10
	11
(2) In this section—	12
<i>ancillary provision</i> means a provision of this Act	13
necessary to give effect to chapter 2, part 8A.	14
<b>658 Particular matters relating to upfront farm-in agreements for retrospectivity period</b>	15
	16
(1) If, during the retrospectivity period, the farmee	17
for an upfront farm-in agreement has lodged the	18
agreement in compliance with paragraph 12 of	19
the ruling the farmee is taken to have complied	20
with section 84K.	21
(2) Also, if, during the retrospectivity period, the	22
farmee for an upfront farm-in agreement has	23
notified the commissioner in compliance with	24
paragraph 14 of the ruling, the farmee is taken to	25
have complied with section 84L.	26
(3) To remove any doubt, it is declared that if	27
subsection (2) applies, the commissioner or an	28
investigator under the Administration Act may,	29
under that Act, require a person liable for transfer	30
duty for the agreement to give the commissioner	31
or investigator the agreement, or a transfer duty	32

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statement for the agreement, on or after the commencement.	1 2
(4) If, during the retrospectivity period, a person to whom paragraph 12 of the ruling applied did not comply with that paragraph, section 84K applies as if the person were required to lodge the information and agreement or a transfer duty statement for the agreement under that section within 14 days after the commencement.	3 4 5 6 7 8 9
(5) If, during the retrospectivity period, a person to whom paragraph 14 of the ruling applied did not comply with that paragraph, section 84L applies as if the person were required to give the notice and lodge the agreement or a transfer duty statement for the agreement under section 84L(2) within 30 days after the commencement.	10 11 12 13 14 15 16
<b>659 Application of Administration Act, pt 6—farm-in agreements</b>	17 18
(1) This section applies if liability for transfer duty arose and was assessed during the retrospectivity period for a dutiable transaction that was—	19 20 21
(a) a farm-in agreement; or	22
(b) a transfer of an interest in an exploration authority under a farm-in agreement.	23 24
(2) Despite the Administration Act, section 65(1)(d), the person liable for transfer duty on the agreement may object to the assessment within 30 days after the commencement.	25 26 27 28
<b>660 Application of start of use requirement under s 416</b>	29 30
(1) This section applies to a dutiable transaction that is an application to register or transfer a vehicle in the name of a charitable institution—	31 32 33

[s 44]

---

	(a) if—	1
	(i) the application was made on or after 26 February 2013 but before 25 February 2014; and	2 3 4
	(ii) the period for which the vehicle is used solely or almost solely by the institution for a qualifying exempt purpose has not ended before 25 February 2014; or	5 6 7 8 9
	(b) if the application was made on or after 25 February 2014.	10 11
	(2) Section 416(4)(d) as in force on the commencement applies in relation to the application to register or transfer the vehicle.	12 13 14
<b>Clause 44</b>	<b>Amendment of sch 2 (When liability for transfer duty on dutiable transaction arises)</b>	15 16
	Schedule 2, entry for ‘Transfer of dutiable property’, column 2, paragraph (b)—	17 18
	<i>omit, insert—</i>	19
	(b) either—	20
	(i) for an ELN transfer—when the ELN workspace for the ELN transfer—	21 22
	(A) includes an ELN transfer document for the ELN transfer signed by the parties to the transaction; and	23 24 25 26
	(B) is locked; or	27
	(ii) for a transfer other than an ELN transfer, if an instrument effects, or when recorded in a register will effect, the transfer—when the instrument is signed by the parties to the transaction	28 29 30 31 32



---

<b>Clause 45</b>	<b>Amendment of sch 6 (Dictionary)</b>	1
(1)	Schedule 6, definition <i>associated person</i> —	2
	<i>omit.</i>	3
(2)	Schedule 6—	4
	<i>insert</i> —	5
	<i>100% transfer farm-in agreement</i> see section 84D.	6 7
	<i>commitment amount</i> see section 156N(1)(b).	8
	<i>completed transfer</i> , for chapter 2, part 15, see section 156D.	9 10
	<i>deferred farm-in agreement</i> see section 84C.	11
	<i>digitally sign</i> see the Electronic Conveyancing National Law (Queensland), section 3.	12 13
	<i>ECD variation</i> see section 84E(2).	14
	<i>ELN</i> means an Electronic Lodgment Network under the Electronic Conveyancing National Law (Queensland).	15 16 17
	<i>ELN transfer</i> see section 156D.	18
	<i>ELN transfer document</i> see section 156D.	19
	<i>ELN workspace</i> , for an ELN transfer, see section 156D.	20 21
	<i>expenditure completion date</i> see section 84E(1).	22
	<i>exploration amount</i> —	23
	(a) for an upfront farm-in agreement—see section 84B(1)(b); or	24 25
	(b) for a deferred farm-in agreement—see section 84C(1)(b).	26 27
	<i>farmee</i> —	28
	(a) for an upfront farm-in agreement—see section 84B(1); or	29 30

[s 45]

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(b) for a deferred farm-in agreement—see section 84C(1).	1 2
<i>farm-in agreement</i> means a deferred farm-in agreement or an upfront farm-in agreement.	3 4
<i>farmor</i> see section 84A.	5
<i>incomplete ELN transfer</i> , for chapter 2, part 15, see section 156D.	6 7
<i>locked</i> , in relation to an ELN workspace for an ELN transfer, see section 156F(1).	8 9
<i>lot</i> , for chapter 2, part 15, see section 156D.	10
<i>outstanding liability</i> , for chapter 2, part 15, division 4, see section 156P(1)(b).	11 12
<i>payment commitment</i> , for an agreement for the transfer of dutiable property, see section 156N.	13 14
<i>reassessment event</i> see section 84M(1).	15
<i>related</i> , for chapter 2, part 15, see section 156G.	16
<i>relevant exploration or development</i> see section 84F.	17 18
<i>relevant residential land</i> , for chapter 2, part 15, see section 156D.	19 20
<i>relevant transfer agreement</i> see section 156D.	21
<i>signed</i> , in relation to an ELN transfer document for an ELN transfer, see section 156E.	22 23
<i>subscriber</i> , for chapter 2, part 15, see section 156D.	24 25
<i>transaction number</i> , for an instrument or ELN transfer document endorsed by a self assessor, means the transaction number—	26 27 28
(a) assigned to the instrument or ELN transfer document by the self assessor under a system stated in the self assessor’s notice of registration; or	29 30 31 32

(b) assigned to the instrument or ELN transfer document, and notified to the self assessor, under a system administered by the commissioner. 1  
2  
3  
4

*transfer information*, for chapter 2, part 15, see section 156D. 5  
6

*unlocked*, in relation to an ELN workspace for an ELN transfer, see section 156F(2). 7  
8

*upfront farm-in agreement* see section 84B. 9

**Part 4** **Amendment of Environmental Protection Act 1994** 10  
11

**Clause 46** **Act amended** 12  
This part amends the *Environmental Protection Act 1994*. 13

**Clause 47** **Insertion of new ch 7, pt 3, div 3B** 14  
Chapter 7, part 3— 15  
*insert*— 16

**Division 3B** **Cancellation of approval for transitional environmental programs** 17  
18  
19

**344E Cancelling approval** 20

(1) The administering authority may cancel the approval for a transitional environmental program for any of the following reasons— 21  
22  
23

(a) the approval holder— 24

(i) agrees in writing to the cancellation; or 25

[s 47]

---

- (ii) gives the administering authority a notice under section 347(6) of the disposal of the place or business to which the program relates; or
    - (iii) gives the administering authority a notice under section 348 of ceasing the activity to which the program relates;
  - (b) the administering authority is otherwise satisfied the approval holder has—
    - (i) disposed of the place or business to which the program relates; or
    - (ii) ceased the activity to which the program relates.
- (2) If the administering authority decides to cancel an approval, the administering authority must—
  - (a) give a notice that states the details of the cancellation to the approval holder; or
  - (b) if after making reasonable enquiries the administering authority can not locate the approval holder—record details of the cancellation in the register of transitional environmental programs.
- (3) The cancellation takes effect on the date stated in the notice or record.
- (4) The administering authority must ensure the date stated for cancellation is—
  - (a) at least 20 business days after the administering authority gives the notice or makes the record; and
  - (b) if the approval is being cancelled under subsection (1)(a)(ii)—not before the day when the place or business is disposed of.
- (5) In this section—  
*details of the cancellation* means—

- 
- (a) that the approval is cancelled; and 1
  - (b) the reason for the cancellation; and 2
  - (c) the date on which the cancellation takes 3  
effect. 4

**344F Cancelling without approval holder's 5  
agreement 6**

- (1) This section applies if the administering authority 7  
gives a notice or makes a record about the 8  
cancellation, under section 344E(1)(b), of the 9  
approval for a transitional environmental 10  
program. 11
- (2) If the administering authority stops being 12  
satisfied of a matter in section 344E(1)(b) before 13  
the cancellation takes effect, the authority must 14  
immediately— 15
  - (a) withdraw the notice by another written 16  
notice; or 17
  - (b) remove the record. 18
- (3) If the notice is withdrawn or the record is 19  
removed, the proposed cancellation has no effect. 20

**344G Cancelled approval noted under s 343A 21**

- (1) This section applies if— 22
  - (a) the approval for a transitional environmental 23  
program is cancelled; and 24
  - (b) a note about the program was included in an 25  
environmental authority under section 26  
343A; and 27
  - (c) the environmental authority is still in force. 28
- (2) The administering authority must give the holder 29  
of the environmental authority a copy of the 30  
authority that does not include the note. 31

[s 48]

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<b>Clause 48</b>	<b>Amendment of s 348 (Notice of ceasing activity by holder of program approval)</b>	1 2
	Section 348, ‘the ceasing’—	3
	<i>omit, insert</i> —	4
	ceasing	5
<b>Clause 49</b>	<b>Replacement of s 357H (Licence can not be surrendered or transferred)</b>	6 7
	Section 357H—	8
	<i>omit, insert</i> —	9
	<b>357H No transfer of licence</b>	10
	A temporary emissions licence can not be transferred to another person.	11 12
<b>Clause 50</b>	<b>Amendment of s 357J (Amendment, cancellation or suspension of temporary emissions licence)</b>	13 14
	Section 357J—	15
	<i>insert</i> —	16
	(c) for the cancellation of a temporary emissions licence—	17 18
	(i) the holder of the licence agrees in writing to the cancellation; or	19 20
	(ii) the holder of the licence gives the administering authority notice of ceasing the activity to which the licence relates.	21 22 23 24
<b>Clause 51</b>	<b>Amendment of sch 2 (Original decisions)</b>	25
	Schedule 2, part 2, division 4—	26

*insert—*

1

344E(1)(b) cancelling approval for a transitional environmental  
program

## **Part 5 Amendment of Financial Accountability Act 2009**

2

3

### **Clause 52 Act amended**

4

This part amends the *Financial Accountability Act 2009*.

5

### **Clause 53 Amendment of s 48 (Delegation by Treasurer of particular powers)**

6

7

(1) Section 48(2), ‘18(4)’—

8

*omit, insert—*

9

17, 18

10

(2) Section 48(3)(b), ‘section 50’—

11

*omit, insert—*

12

section 50 or 53(5)

13

### **Clause 54 Amendment of s 53 (Corporation sole of The Treasurer of Queensland)**

14

15

(1) Section 53(5)—

16

*insert—*

17

(ea) enter into derivative transactions; and

18

(2) Section 53(5)(ea) and (f)—

19

*renumber* as section 53(5)(f) and (g).

20

(3) Section 53—

21

[s 55]

---

*insert—* 1

(5A) However, the Treasurer may enter into a 2  
derivative transaction only to hedge against a risk 3  
to which the State is or will be exposed. 4

(4) Section 53(8), ‘subsection (7)’— 5

*omit, insert—* 6

subsection (8) 7

(5) Section 53(5A) to (8)— 8

*renumber* as section 53(6) to (9). 9

**Clause 55 Amendment of s 78 (Head of internal audit) 10**

(1) Section 78(1)(a)(ii), from ‘public’— 11

*omit, insert—* 12

person; and 13

(2) Section 78(3), definition *appropriately qualified*, ‘an 14  
employee’— 15

*omit, insert—* 16

a person 17

(3) Section 78(3), definition *appropriately qualified*, example— 18

*omit, insert—* 19

*Examples of standing for a person—* 20

- a departmental employee’s classification or level in a 21  
department or agency 22

- a person’s level of seniority within an organisation 23

**Clause 56 Amendment of s 85 (When departments may enter into 24  
derivative transactions) 25**

Section 85— 26

*insert—* 27



- 
- (3) To remove any doubt, it is declared that a department does not enter into a derivative transaction for the purposes of subsection (1) if the department merely takes over the administration of a derivative transaction entered into by another department under this section.

- Clause 57      Amendment of s 86 (Requirement to report to appropriate Minister about derivative transactions)**
- (1) Section 86(1)—  
*omit, insert—*
- (1) A department must give the appropriate Minister a report about each derivative transaction administered by the department.
- (2) Section 86(3)—  
*omit, insert—*
- (3) The appropriate Minister must monitor each derivative transaction administered by the department.
- (3) Section 86(4), after ‘Treasurer’—  
*insert—*  
or an appropriately qualified employee of the treasury department
- (4) Section 86—  
*insert—*
- (5) For this section, a department administers a derivative transaction if—
- (a) the department entered into the derivative transaction under section 85; or
- (b) the department has taken over the administration of the derivative transaction from another department that entered into the transaction under section 85.

[s 58]

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<b>Clause 58</b>	<b>Insertion of new s 88A</b>	1
	Part 5, division 7—	2
	<i>insert—</i>	3
	<b>88A Transfer of involvement in company to another department</b>	4
		5
	(1) This section applies if—	6
	(a) an approval is given for a department (the <i>first department</i> ) under section 88(1); and	7
		8
	(b) because of a redistribution of public business of departments, the first department's involvement in a company becomes the responsibility of another department (the <i>second department</i> ).	9
		10
		11
		12
		13
	<i>Example—</i>	14
	Following a machinery of government change, the second department replaces the first department as the member of a company. The second department need not comply with section 88(1), but must comply with subsections (2) and (3).	15
		16
		17
		18
		19
	(2) The second department must, within 4 months after the redistribution of public business of departments mentioned in subsection (1)(b), apply for a Treasurer's approval for the second department's proposed action in relation to the company.	20
		21
		22
		23
		24
		25
	<i>Examples of proposed actions—</i>	26
	continue as a member of a company, wind up or sell the company	27
		28
	(3) The second department may continue as a member of the company only under a Treasurer's approval.	29
		30
		31
	(4) The Treasurer may give an approval for subsection (3) only if the department has developed a business case that satisfies the	32
		33
		34

---

Treasurer the continued membership is 1  
appropriate. 2

**Part 6** **Amendment of First Home** 3  
**Owner Grant Act 2000** 4

**Clause 59** **Act amended** 5  
This part amends the *First Home Owner Grant Act 2000*. 6

**Clause 60** **Amendment of s 15 (Criterion 5—Residence** 7  
**requirements)** 8  
Section 15— 9  
*insert—* 10  
(5) The commissioner may give an approval or 11  
exemption under subsection (2), (3) or (4) at any 12  
time, even if the period to which the approval or 13  
exemption relates has ended. 14

**Clause 61** **Insertion of new pt 12** 15  
After part 11— 16  
*insert—* 17

[s 62]

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<b>Part 12</b>	<b>Transitional provision for Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015</b>	1 2 3 4 5
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<b>82 Application of s 15</b>		6
Section 15(5) applies in relation to an approval or exemption given by the commissioner on or after 4 July 2013.		7 8 9

<b>Part 7</b>	<b>Amendment of Payroll Tax Act 1971</b>	10 11
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<b>Clause 62 Act amended</b>		12
This part amends the <i>Payroll Tax Act 1971</i> .		13

<b>Clause 63 Amendment of s 13B (Meaning of <i>relevant contract</i>)</b>		14
(1) Section 13B(2)(d)(i), after ‘services’—		15
<i>insert—</i>		16
solely for or		17
(2) Section 13B—		18
<i>insert—</i>		19
(3A) Subsection (2)(a), (b), (c) or (d) does not apply to a contract under which any additional services or work of a kind not covered by the relevant subsection is supplied or performed.		20 21 22 23
(3) Section 13B(4), ‘(2)(c) and (d) do’—		24

---

*omit, insert—* 1  
(2) does 2

<b>Clause 64</b>	<b>Amendment of s 14 (Exemption from payroll tax)</b>	3
(1)	Section 14(4)—	4
	<i>omit.</i>	5
(2)	Section 14(5), ‘Also, despite’—	6
	<i>omit, insert—</i>	7
	Despite	8
(3)	Section 14(7), ‘subsections (4)(a) and’—	9
	<i>omit, insert—</i>	10
	subsection	11
(4)	Section 14(9)—	12
	<i>insert—</i>	13
	<i>Australian Qualifications Framework</i> has the	14
	meaning given under the <i>Higher Education</i>	15
	<i>Support Act 2003</i> (Cwlth), schedule 1.	16
	<i>certificate II traineeship</i> means a traineeship	17
	leading to a certificate II qualification under the	18
	Australian Qualifications Framework.	19
	<i>certificate III traineeship</i> means a traineeship	20
	leading to a certificate III traineeship	21
	qualification under the Australian Qualifications	22
	Framework.	23

<b>Clause 65</b>	<b>Amendment of s 27A (Rebate for periodic liability)</b>	24
	Section 27A(1)(a), ‘a financial year ending 30 June 2010, 2011 or	25
	2012’—	26
	<i>omit, insert—</i>	27
	an eligible year	28

[s 66]

---

<b>Clause 66</b>	<b>Amendment of s 35A (Rebate for annual payroll tax amount)</b>	1
		2
(1)	Section 35A(1)(a), ‘a financial year ending 30 June 2010, 2011 or 2012’—	3
		4
	<i>omit, insert—</i>	5
	an eligible year	6
(2)	Section 35A(2), ‘each financial year’—	7
		8
	<i>omit, insert—</i>	8
	the eligible year	9
(3)	Section 35A(2), ‘the financial year’—	10
		11
	<i>omit, insert—</i>	11
	the eligible year	12
(4)	Section 35A(3), ‘financial year’—	13
		14
	<i>omit, insert—</i>	14
	eligible year	15
(5)	Section 35A(4), definition <i>rebate</i> , ‘a financial year’—	16
		17
	<i>omit, insert—</i>	17
	an eligible year	18
(6)	Section 35A(4), definition <i>rebate</i> , ‘the financial year’—	19
		20
	<i>omit, insert—</i>	20
	the eligible year	21
<b>Clause 67</b>	<b>Amendment of s 43A (Rebate for final payroll tax amount)</b>	22
	Section 43A(1)(a), ‘a financial year ending 30 June 2010, 2011 or 2012’—	23
		24
	<i>omit, insert—</i>	25
	an eligible year	26

---

<b>Clause 68</b>	<b>Amendment of s 49A (Definitions for div 6A)</b>	1
	Section 49A, definition <i>relevant financial year</i> , ‘financial year ending 30 June 2010, 2011 or 2012’—	2
		3
	<i>omit, insert—</i>	4
	eligible year	5
<b>Clause 69</b>	<b>Insertion of new pt 12</b>	6
	After part 11—	7
	<i>insert—</i>	8
	<b>Part 12</b>	9
	<b>Transitional provision</b>	10
	<b>for Payroll Tax Rebate,</b>	11
	<b>Revenue and Other</b>	12
	<b>Legislation</b>	13
	<b>Amendment Act 2015</b>	14
	<b>144 Application of s 13B</b>	15
	(1) Section 13B, as amended by the <i>Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015</i> , applies in respect of work performed on or after the commencement, regardless of when amounts are paid or become payable for the performance of the work.	16
		17
		18
		19
		20
	(2) To remove any doubt, it is declared that section 13B as in force immediately before the commencement continues to apply in respect of work performed before the commencement, regardless of when amounts are paid or become payable for the performance of the work.	21
		22
		23
		24
		25
		26
<b>Clause 70</b>	<b>Amendment of schedule (Dictionary)</b>	27
	Schedule—	28
	<i>insert—</i>	29

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[s 71]

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*eligible year* means a financial year ending 30  
June 2010, 2011, 2012, 2016, 2017 or 2018. 1  
2

**Part 8** **Amendment of Plumbing and** 3  
**Drainage Act 2002** 4

**Clause 71** **Act amended** 5  
This part amends the *Plumbing and Drainage Act 2002*. 6

**Clause 72** **Amendment of s 121 (Exemptions for ss 119 and 120)** 7  
Section 121(1)(e)— 8  
*omit, insert*— 9  
(e) the removal, repair or replacement, and any 10  
work relating to the removal, repair or 11  
replacement, of a relevant water meter by an 12  
authorised person. 13

**Clause 73** **Insertion of new pt 10, div 12** 14  
Part 10— 15  
*insert*— 16

**Division 12** **Transitional provision for** 17  
**Payroll Tax Rebate,** 18  
**Revenue and Other** 19  
**Legislation Amendment** 20  
**Act 2015** 21



---

<b>205 Installation of relevant water meter by authorised persons</b>	1
	2
(1) A person does not commit an offence against section 119 or 120 if—	3
	4
(a) the work mentioned in the section is the installation, and any work relating to the installation, of a relevant water meter by an authorised person under the Water Supply Act, section 35; and	5
	6
	7
	8
	9
(b) the person was an authorised person of a service provider immediately before the commencement and has continued as an authorised person of the service provider since the commencement; and	10
	11
	12
	13
	14
(c) the person performs the work as an authorised person within 2 years after the commencement.	15
	16
	17
(2) In this section—	18
<i>authorised person</i> see section 121(2).	19
<i>relevant water meter</i> see section 121(2).	20

<b>Clause 74 Amendment of schedule (Dictionary)</b>	21
Schedule, definition <i>plumbing work</i> —	22
<i>omit, insert</i> —	23
<i>plumbing work</i> includes—	24
(a) installing, changing, extending, disconnecting, taking away and maintaining plumbing; and	25
	26
	27
(b) installing a water meter as part of a service provider's infrastructure for the purpose of measuring the volume of water supplied to premises from the infrastructure.	28
	29
	30
	31

[s 75]

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**Part 9** **Amendment of Taxation Administration Act 2001** 1  
2

**Clause 75 Act amended** 3

This part amends the *Taxation Administration Act 2001*. 4

**Clause 76 Amendment of pt 4, div 2, hdg (Refunds of tax and other amounts)** 5  
6

Part 4, division 2, heading, after ‘amounts’— 7

*insert—* 8

**and particular payments to taxpayers** 9

**Clause 77 Amendment of s 38 (Applying amounts to current and future tax liabilities)** 10  
11

(1) Section 38(2), after ‘amount’— 12

*insert—* 13

, and any section 61A interest payable on the whole or 14  
part of the amount, 15

(2) Section 38(3), after ‘of the amount’— 16

*insert—* 17

, or any section 61A interest payable on the amount, 18

(3) Section 38(3), after ‘refund’— 19

*insert—* 20

or pay 21

(4) Section 38— 22

*insert—* 23

(5) In this section— 24

**section 61A interest**, for a refund of an amount to 25

which a taxpayer is entitled, means interest 26

---

	payable on the amount by the commissioner to the taxpayer under section 61A.	1 2
<b>Clause 78</b>	<b>Amendment of s 39 (General provision about refunds)</b>	3
(1)	Section 39, heading, after ‘refunds’— <i>insert—</i> <b>and payments of section 61A interest</b>	4 5 6
(2)	Section 39(1), after ‘refund an amount’— <i>insert—</i> and pay any section 61A interest for the amount	7 8 9
(3)	Section 39(1), after ‘apply an amount’— <i>insert—</i> and any section 61A interest for the amount	10 11 12
(4)	Section 39(1)(b), from ‘paid—’— <i>omit, insert—</i> paid, the taxpayer will— (i) reimburse the other person for the amount received; and (ii) if section 61A interest is payable to the taxpayer for the amount—pay the other person the section 61A interest for the amount received.	13 14 15 16 17 18 19 20 21
(5)	Section 39(3)(a), after ‘amount received’— <i>insert—</i> and pay the person any section 61A interest for the amount	22 23 24 25
(6)	Section 39(3)(b), after ‘amount received’— <i>insert—</i> and paid any section 61A interest for the amount	26 27 28

[s 79]

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- (7) Section 39(4), after ‘person for the amount received’— 1  
*insert*— 2  
or pay the person any section 61A interest for the 3  
amount 4
- (8) Section 39(4)(a), ‘for the amount received’— 5  
*omit, insert*— 6  
or paid the interest 7
- (9) Section 39(4)(b)— 8  
*omit, insert*— 9
- (b) pay the commissioner— 10
- (i) the amount received and any section 11  
61A interest paid by the commissioner 12  
to the taxpayer for the amount 13  
received; and 14
- (ii) interest on the balance payable under 15  
subparagraph (i) calculated on a daily 16  
basis at the prescribed rate, from the 17  
date the refund or section 61A interest 18  
was paid by the commissioner to the 19  
taxpayer, to the date the amount 20  
payable under subparagraph (i) is paid 21  
to the commissioner in full. 22
- (10) Section 39(5)— 23  
*insert*— 24  
*section 61A interest* see section 38(5). 25

- Clause 79 Amendment of s 40 (When payments are received)** 26
- Section 40(1)(b), ‘section 29(b)’— 27  
*omit, insert*— 28  
section 29(1)(b) 29

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<b>Clause 80</b>	<b>Insertion of new s 61A</b>	1
	After section 61—	2
	<i>insert—</i>	3
	<b>61A Interest on particular overpayments following commissioner’s decision</b>	4
		5
	(1) This section applies if a taxpayer is entitled to a refund of tax or late payment interest (the <i>overpaid amount</i> ) because of a reassessment giving effect to a decision of the commissioner under section 67(1).	6 7 8 9 10
	(2) The commissioner must pay interest on the overpaid amount.	11 12
	(3) The interest must be calculated on a daily basis at the prescribed rate from the date the overpaid amount was paid to the commissioner to the date the refund is made by the commissioner.	13 14 15 16
<b>Clause 81</b>	<b>Amendment of s 140 (Liability of executive officer—particular offences committed by corporation)</b>	17 18
	Section 140(5), definition <i>executive liability provision—</i>	19
	<i>insert—</i>	20
	• the <i>Duties Act 2001</i> , section 480A(1)	21
	• the <i>Duties Act 2001</i> , section 480A(2)	22
<b>Clause 82</b>	<b>Insertion of new pt 20</b>	23
	After part 19—	24
	<i>insert—</i>	25

[s 83]

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<b>Part 20</b>	<b>Transitional provision for Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015</b>	1 2 3 4 5
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<b>177 Application of s 61A</b>		6
Section 61A applies in relation to a reassessment giving effect to a decision by the commissioner under section 67(1) if the decision is made on or after the commencement.		7 8 9 10

<b>Clause 83</b>	<b>Amendment of sch 2 (Dictionary)</b>	11
	Schedule 2—	12
	<i>insert—</i>	13
	<i>document</i> includes an ELN transfer document.	14
	<i>ELN transfer document</i> see the <i>Duties Act 2001</i> , section 156D.	15 16

<b>Part 10</b>	<b>Amendment of Water Supply (Safety and Reliability) Act 2008</b>	17 18
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<b>Clause 84</b>	<b>Act amended</b>	19
	This part amends the <i>Water Supply (Safety and Reliability) Act 2008</i> .	20 21

<b>Clause 85</b>	<b>Amendment of s 35 (Power to install meters)</b>	22
	Section 35(2), note, ‘particular’—	23

---

*omit.* 1

**Clause 86**    **Amendment of s 36 (Power to enter places for restricted purposes)**    2  
3  
Section 36(1)(c)—    4  
*omit.*    5

**Clause 87**    **Insertion of new ch 10, pt 9**    6  
Chapter 10—    7  
*insert—*    8

**Part 9**                      **Transitional provision**    9  
                                    **for Payroll Tax Rebate,**    10  
                                    **Revenue and Other**    11  
                                    **Legislation**    12  
                                    **Amendment Act 2015**    13

**672 Authorised person's power to enter places**    14  
For 2 years after the commencement, section 36(1) is    15  
taken to include the power for an authorised person to    16  
enter a place to install a meter at that place.    17