



Revenue Legislation Amendment Bill 2022



Queensland

Revenue Legislation Amendment Bill 2022

Contents

		Page
Part 1	Preliminary	
1	Short title	10
2	Commencement	10
Part 2	Amendment of Duties Act 2001	
Division 1	Preliminary	
3	Act amended	10
Division 2	Amendments commencing on assent	
4	Amendment of s 124 (Exemption—deceased person’s estate) .	11
5	Amendment of s 157 (Imposition of landholder duty)	11
6	Insertion of new ch 10, pt 1A	11
	Part 1A Exemptions for particular duties for small business restructures	
	Division 1 Some basic concepts for small business restructures	
	413A What is a small business entity	12
	413B What is small business property	12
	413C What is a transferee corporation	13
	413D What is a share interest	13
	413E Who is a default beneficiary	13
	Division 2 Exemptions	
	413F Exemption—transfer of small business property from individual to transferee corporation	14
	413G Exemption—transfer of small business property from partnership to transferee corporation	15
	413H Exemption—transfer of small business property from trustee to transferee corporation	16
	413I Exemption—transfer of small business property from trustee to transferee corporation with sole shareholder	17
7	Insertion of new s 431B	18

Contents

	431B	Exemption—particular dutiable transactions or relevant acquisitions for Queensland Future (Debt Retirement) Fund	18
8		Insertion of new ch 17, pt 27	19
	Part 27	Transitional provisions for Revenue Legislation Amendment Act 2022	
	676	Retrospective effect of new s 124	19
	677	Retrospective effect of ss 413F–413H	20
	678	Retrospective effect of s 413I	20
9		Amendment of sch 6 (Dictionary)	20
Division 3		Amendments commencing on 1 January 2023	
10		Amendment of s 231 (Imposition of AFAD)	21
11		Renumbering of s 246 (AFAD for corporate trustee duty)	22
12		Insertion of new ch 4, pt 4A	22
	Part 4A	Exemption	
	246	Exemption—specified foreign retirees	22
13		Insertion of new ch 4, pt 5, div 4	24
	Division 4	Reassessments of AFAD exemption	
	Subdivision 1	Preliminary	
	246AG	Definitions for division	24
	246AH	Reassessment of AFAD exemption for not occupying residence	25
	246AI	Reassessment of AFAD exemption for disposal after occupation	26
	246AJ	When reassessment is not required	27
	246AK	Notification of commissioner for reassessment	28
14		Amendment of s 246H (Acquirer must lodge AFAD statement) .	28
15		Insertion of new s 679	29
	679	Application of AFAD exemption under s 246	29
16		Amendment of sch 6 (Dictionary)	29
Part 3		Amendment of Duties Regulation 2013	
17		Regulation amended	30
18		Amendment of s 9 (Recognised stock exchange)	30
19		Insertion of new s 11	31
	11	Transitional provision for Revenue Legislation Amendment Act 2022	31
Part 4		Amendment of First Home Owner Grant and Other Home Owner Grants Act 2000	

20	Act amended	31
21	Replacement of s 25S (Amount of grant)	31
	25S Amount of grant	32
Part 5	Amendment of Gaming Machine Regulation 2002	
22	Regulation amended	32
23	Amendment of s 10B (Amount to be paid into consolidated fund—Act, s 109E)	32
24	Insertion of new s 10BA	32
	10BA Amount to be paid into consolidated fund during particular period—Act, s 109E	32
Part 6	Amendment of Land Tax Act 2010	
25	Act amended	33
26	Amendment of s 6 (Imposition of land tax on taxable land)	33
27	Replacement of pt 3, div 1, hdg	33
28	Insertion of new s 8A	34
	8A Meaning of Australian land	34
29	Insertion of new s 9A	34
	9A Meaning of interstate land and relevant interstate land	34
30	Amendment of s 15 (Time-sharing schemes)	35
31	Amendment of s 16 (Taxable value)	35
32	Relocation and renumbering of s 18A (Capped value of taxable land for 2011–12 financial year)	36
33	Insertion of new ss 18A and 18AA	36
	18A Statutory value and relevant interstate value of interstate land	36
	18AA Total value of Australian land	37
34	Insertion of new pt 3, div 5	37
	Division 5 Interstate land	
	18H Land in the ACT under crown lease—owners, sellers and buyers	37
	18I Interstate strata schemes	38
35	Amendment of s 19 (General principle—taxable land is aggregated)	39
36	Amendment of s 20 (Separate assessment of trust land)	40
37	Insertion of new s 21A	40
	21A Assessment does not include land subject to interstate time-sharing scheme	40
38	Amendment of s 22 (Assessment of co-owners of land)	41

Contents

39	Amendment of s 23 (Deceased estates)	41
40	Amendment of pt 5, hdg (Rate of land tax)	42
41	Replacement of s 32 (Rate of land tax generally)	42
	32 Rate and calculation of land tax generally	42
42	Insertion of new pt 6, div 1AA	43
	Division 1AA Application	
	34A Application of part	43
43	Amendment of s 36 (Land used as the home of a person)	43
44	Amendment of s 37 (Land taken to be used as a home—person who receives care)	44
45	Amendment of s 42A (Exemption for old home after transitioning to current home)	44
46	Amendment of s 42B (Exemption for new home before transitioning from current home)	44
47	Amendment of s 43 (Provision for particular family trusts)	45
48	Insertion of new pt 6A	45
	Part 6A Excluded interstate land	
	58A Application of pt 6 to interstate land	46
	58B Excluded interstate land—homes	46
	58C Excluded interstate land—charitable institutions	47
	58D Excluded interstate land—aged care facilities	48
	58E Excluded interstate land—supported accommodation	48
	58F Excluded interstate land—land used for primary production	49
	58G Excluded interstate land—moveable dwelling parks	49
	58H Excluded interstate land—recreational and public land	50
	58I Excluded interstate land—retirement villages	50
	58J Excluded interstate land—other land	51
49	Amendment of s 66 (Application of pt 8)	51
50	Amendment of s 76 (Application for land to be exempt land)	51
51	Amendment of s 77 (Notice that land no longer exempt)	52
52	Amendment of s 78 (Notice of change of ownership of land)	52
53	Insertion of new s 78A	52
	78A Notice of interstate land	52
54	Insertion of new s 80A	55
	80A Decision about relevant interstate value of interstate land	55
55	Amendment of s 81 (Restriction on grounds of objection, appeal and	

	review)	56
56	Amendment of s 83A (Provision to pay land tax etc. on particular leases unenforceable)	56
57	Insertion of new pt 9A	57
	Part 9A Capped value of taxable land for 2011–12 financial year	
	85B Taxable value	57
58	Insertion of new pt 10, div 9	57
	Division 9 Transitional provision for Revenue Legislation Amendment Act 2022	
	102 Liability for land tax for financial year starting 1 July 2022 not affected by amendments	57
59	Amendment of sch 1 (Rate of land tax—individuals other than absentees and trustees)	57
60	Amendment of sch 2 (Rate of land tax—companies and trustees)	58
61	Amendment of sch 3 (Rate of land tax—absentees)	58
62	Amendment of sch 4 (Dictionary)	59
Part 7	Amendment of Mineral Resources Regulation 2013	
63	Regulation amended	61
64	Insertion of new ch 4, pt 15	61
	Part 15 Transitional provision for Revenue Legislation Amendment Act 2022	
	118 Coal sold, disposed of or used before commencement	61
65	Amendment of sch 3 (Royalty payable for minerals)	62
Part 8	Amendment of Payroll Tax Act 1971	
Division 1	Preliminary	
66	Act amended	63
Division 2	Amendments commencing on assent	
67	Amendment of s 27A (Rebate for periodic liability)	63
68	Amendment of s 35A (Rebate for annual payroll tax amount)	63
69	Amendment of s 43A (Rebate for final payroll tax amount)	63
70	Insertion of new pt 15	64
	Part 15 Transitional provisions for Revenue Legislation Amendment Act 2022	
	147 Retrospective application of particular provisions	64
71	Amendment of schedule (Dictionary)	64
Division 3	Amendments commencing on 1 January 2023	
Subdivision 1	Amendments relating to deductions	

Contents

72	Amendment of s 17 (Definitions for sdiv 1)	65
73	Amendment of s 23 (Definition for sdiv 2)	65
74	Amendment of s 29 (Definitions for sdiv 1)	65
75	Amendment of s 33 (Definitions for sdiv 2)	66
76	Amendment of s 37 (Definitions for sdiv 1)	66
77	Amendment of s 41 (Definitions for sdiv 2)	66
78	Replacement of s 97A (Application of particular amendments)	66
	97A Application of particular amendments	67
79	Insertion of new s 148	67
	148 Transitional regulation-making power	67
Subdivision 2	Amendments relating to mental health levy	
80	Amendment of pt 2, div 1, sdiv 1, hdg (Wages liable to payroll tax)	68
81	Insertion of new pt 2, div 1, sdiv 3 and sdiv 4, hdg	68
	Subdivision 3 Other provisions about imposing liability for mental health levy	
	12A Imposition of mental health levy on taxable wages	68
	12B When liability for mental health levy arises	69
	12C Particular employer to pay mental health levy	69
82	Amendment of pt 2, div 3, hdg (Periodic liability)	69
83	Amendment of pt 2, div 4, hdg (Annual liability)	69
84	Amendment of pt 2, div 5, hdg (Final liability)	69
85	Insertion of new pt 2, divs 5A to 5C	69
	Division 5A Periodic liability for mental health levy	
	43B Application of division	70
	43C Meaning of adjusted primary threshold	70
	43D Meaning of adjusted additional threshold	71
	43E Meaning of primary periodic threshold and additional periodic threshold	72
	43F Amount of periodic levy liability	73
	Division 5B Annual liability for mental health levy	
	43G Application of division	75
	43H Meaning of combined periodic liability	75
	43I Definitions for division	75
	43J Amount of annual levy liability	78
	43K Entitlement to annual levy refund amount	80
	Division 5C Final liability for mental health levy	

	43L	Application of division	81
	43M	Definitions for division	81
	43N	Amount of final levy liability	87
	43O	Entitlement to final levy refund amount	90
86		Amendment of s 57 (Cancellation of registration)	91
87		Amendment of s 59 (Periodic returns)	91
88		Amendment of s 61 (Deemed lodgement of periodic return—payment by electronic transfer of funds)	91
89		Amendment of s 62 (Exemption from requirement to lodge periodic returns)	91
90		Amendment of s 63 (Annual return)	92
91		Amendment of s 64 (Final return)	92
92		Amendment of s 83 (Application of annual refund amount or final refund amount)	93
93		Amendment of s 85 (Entitlement to a refund of payroll tax)	94
94		Amendment of schedule (Dictionary)	94

2022

A Bill

for

An Act to amend the Duties Act 2001, the Duties Regulation 2013, the First Home Owner Grant and Other Home Owner Grants Act 2000, the Gaming Machine Regulation 2002, the Land Tax Act 2010, the Mineral Resources Regulation 2013 and the Payroll Tax Act 1971 for particular purposes

[s 1]

The Parliament of Queensland enacts— 1

Part 1 Preliminary 2

Clause 1 Short title 3

This Act may be cited as the *Revenue Legislation Amendment Act 2022*. 4
5

Clause 2 Commencement 6

(1) Part 4 is taken to have commenced on 1 January 2021. 7

(2) Part 7 commences on 1 July 2022. 8

(3) The following provisions commence on 1 January 2023— 9

(a) part 2, division 3; 10

(b) part 6; 11

(c) part 8, division 3. 12

Part 2 Amendment of Duties Act 2001 13

Division 1 Preliminary 14

Clause 3 Act amended 15

This part amends the *Duties Act 2001*. 16

Division 2	Amendments commencing on assent	1 2	
Clause 4	Amendment of s 124 (Exemption—deceased person’s estate)	3 4	
	Section 124—	5	
	<i>insert—</i>	6	
	(d) a vesting of dutiable property under the <i>Succession Act 1981</i> , section 45;	7 8	
	(e) a vesting of dutiable property under the <i>Aboriginal and Torres Strait Islander Land Holding Act 2013</i> , section 69A, including the section as it continues to apply under section 96 of that Act.	9 10 11 12 13	
Clause 5	Amendment of s 157 (Imposition of landholder duty)	14	
	Section 157(1), note 1, ‘division 5. Also, particular’—	15	
	<i>omit, insert—</i>	16	
	division 5 and chapter 10. Particular	17	
Clause 6	Insertion of new ch 10, pt 1A	18	
	Chapter 10—	19	
	<i>insert—</i>	20	
	Part 1A	Exemptions for particular duties for small business restructures	21 22 23 24

[s 6]

Division 1	Some basic concepts for	1
	small business	2
	restructures	3
413A	What is a <i>small business entity</i>	4
(1)	A <i>small business entity</i> is an individual, partnership or discretionary trust carrying on a relevant Queensland business with an annual turnover of not more than \$5m.	5 6 7 8
(2)	In this section—	9
	<i>relevant Queensland business</i> means a business—	10 11
(a)	conducted on or from a place in Queensland; or	12 13
(b)	the conduct of which consists wholly or partly of supplying land, money, credit or goods or any interest in them, or providing any service, to Queensland customers.	14 15 16 17
413B	What is <i>small business property</i>	18
(1)	<i>Small business property</i> , of a small business entity, is dutiable property that is directly held and used by a person for the purpose of carrying on the business of the entity.	19 20 21 22
(2)	However, <i>small business property</i> does not include dutiable property—	23 24
(a)	that is used as a residence by the person; or	25
(b)	that is investment property the person holds and uses to generate income to fund the business of the entity.	26 27 28

413C What is a *transferee corporation*

A *transferee corporation* is an unlisted corporation to which small business property is, or is agreed to be, transferred that has not, since its registration under the Corporations Act, and before the transfer or agreement—

- (a) held any assets or liabilities; or
- (b) been a party to an agreement; or
- (c) been a beneficiary or trustee of a trust; or
- (d) issued or sold any shares or rights relating to shares.

413D What is a *share interest*

(1) The *share interest*, of a person in a transferee corporation, is the person's entitlement as a shareholder of the corporation, expressed as a percentage of the total value of the transferee corporation's property that would be distributed if—

- (a) the corporation were to be wound up; and
- (b) the property were distributed immediately after the person acquired the interest in the corporation.

(2) For subsection (1), the entitlement of a person on a distribution of a transferee corporation's property is taken to be the entitlement of a person on a distribution of a corporation's property under section 161, as if a reference in that section to a corporation were a reference to a transferee corporation.

413E Who is a *default beneficiary*

A *default beneficiary* of a discretionary trust is a beneficiary who is a taker in default of an

[s 6]

- appointment by the trustee of the trust, other than 1
a last taker in default of an appointment that is— 2
- (a) a person decided under the *Succession Act* 3
1981; or 4
- (b) a charitable institution. 5

Division 2 Exemptions 6

413F Exemption—transfer of small business property from individual to transferee corporation 7 8 9

- (1) This section applies in relation to a dutiable 10
transaction that is a transfer, or an agreement for 11
the transfer, of small business property if— 12
 - (a) a small business entity that is an individual 13
transfers, or agrees to transfer, the property 14
to a transferee corporation; and 15
 - (b) the individual is a shareholder in the 16
transferee corporation; and 17
 - (c) the unencumbered value of the property the 18
subject of the transfer or agreement is not 19
more than \$10m. 20
- (2) Transfer duty is not imposed on the dutiable 21
transaction to the extent of the lesser of the 22
following interests— 23
 - (a) the individual's ownership interest in the 24
small business property immediately before 25
the transfer or the agreement was entered 26
into; 27
 - (b) the individual's share interest in the 28
transferee corporation immediately after the 29
transfer or the agreement was entered into. 30
- (3) Also, if the small business property includes a 31

vehicle, vehicle registration duty is not imposed	1
on an application to transfer the vehicle.	2
(4) In this section—	3
<i>ownership interest</i> , of an individual in small	4
business property, is the interest, other than a	5
beneficial interest, that the individual has in the	6
property, expressed as a percentage.	7
413G Exemption—transfer of small business	8
property from partnership to transferee	9
corporation	10
(1) This section applies in relation to a dutiable	11
transaction that is a transfer, or an agreement for	12
the transfer, of small business property if—	13
(a) 1 or more partners of a small business entity	14
that is a partnership transfer, or agree to	15
transfer, the property of the entity to a	16
transferee corporation; and	17
(b) all the partners of the partnership are	18
shareholders in the transferee corporation;	19
and	20
(c) the unencumbered value of the property the	21
subject of the transfer or agreement is not	22
more than \$10m.	23
(2) Transfer duty is not imposed on the dutiable	24
transaction to the extent of the lesser of the	25
following interests in relation to each partner—	26
(a) the partner’s partnership interest in the	27
partnership that held the small business	28
property immediately before the transfer or	29
the agreement was entered into;	30
(b) the partner’s share interest in the transferee	31
corporation immediately after the transfer or	32
the agreement was entered into.	33
(3) Also, if the small business property is a vehicle,	34

[s 6]

vehicle registration duty is not imposed on an 1
application to transfer the vehicle. 2

**413H Exemption—transfer of small business 3
property from trustee to transferee 4
corporation 5**

- (1) This section applies in relation to a dutiable 6
transaction that is a transfer, or an agreement for 7
the transfer, of small business property if— 8
- (a) the trustee of a small business entity that is a 9
discretionary trust transfers, or agrees to 10
transfer, the property of the entity to a 11
transferee corporation; and 12
 - (b) all default beneficiaries of the trust are 13
shareholders in the transferee corporation; 14
and 15
 - (c) the unencumbered value of the property the 16
subject of the transfer or agreement is not 17
more than \$10m. 18
- (2) Transfer duty is not imposed on the dutiable 19
transaction to the extent of the lesser of the 20
following interests in relation to each default 21
beneficiary— 22
- (a) the beneficiary’s trust interest in the 23
discretionary trust that held the small 24
business property immediately before the 25
transfer or the agreement was entered into; 26
 - (b) the beneficiary’s share interest in the 27
transferee corporation immediately after the 28
transfer or the agreement was entered into. 29
- (3) For applying subsection (2) in relation to more 30
than 1 default beneficiary of a discretionary trust, 31
the default beneficiaries are taken to hold the trust 32
interests in equal shares if the trust deed does not 33
state the percentage of income or property each 34
beneficiary is to receive from the trust. 35

-
- (4) Also, if the small business property includes a vehicle, vehicle registration duty is not imposed on an application to transfer the vehicle.

413I Exemption—transfer of small business property from trustee to transferee corporation with sole shareholder

- (1) This section applies in relation to a dutiable transaction that is a transfer, or an agreement for the transfer, of small business property if—
- (a) the trustee of a small business entity that is a discretionary trust transfers, or agrees to transfer, the property of the entity to a transferee corporation; and
 - (b) the trustee is the sole shareholder in the transferee corporation; and
 - (c) the unencumbered value of the property the subject of the transfer or agreement is not more than \$10m; and
 - (d) the rights and interests of the small business beneficiaries of the trust immediately before the transfer or the agreement was entered into are the same immediately after the transfer or the agreement was entered into.
- (2) Transfer duty is not imposed on the dutiable transaction.
- (3) Also, if the small business property includes a vehicle, vehicle registration duty is not imposed on an application to transfer the vehicle.
- (4) In this section—
- small business beneficiary*, of a discretionary trust, means—
- (a) a default beneficiary of the trust; or

[s 7]

- (b) a person entitled to income or property from the trust on appointment by the trustee of the trust. 1
2
3

Clause 7 Insertion of new s 431B 4

After section 431A— 5

insert— 6

431B Exemption—particular dutiable transactions or relevant acquisitions for Queensland Future (Debt Retirement) Fund 7
8
9

- (1) Subsection (2) applies in relation to a dutiable transaction or relevant acquisition that is, or is part of an arrangement that is, intended to advance the purpose of the Queensland Future (Debt Retirement) Fund. 10
11
12
13
14
- (2) Transfer duty or landholder duty is not imposed on the dutiable transaction or relevant acquisition if the transaction or acquisition is, or is part of an arrangement that is— 15
16
17
18
- (a) for making a contribution to, or an investment for the purpose of, the Queensland Future (Debt Retirement) Fund; or 19
20
21
22
- (b) for a purpose connected with, or arising out of— 23
24
- (i) a contribution or investment mentioned in paragraph (a); or 25
26
- (ii) an arrangement prescribed by regulation. 27
28
- (3) Also, transfer duty is not imposed on a dutiable transaction that is a trust acquisition of a unit in a unit trust if— 29
30
31
- (a) the trust acquisition is, or is part of an arrangement that is, intended to advance the 32
33

	purpose of the Queensland Future (Debt Retirement) Fund; and	1 2	
	(b) each unit acquired in the unit trust is held solely and directly for the Queensland Future (Debt Retirement) Fund.	3 4 5	
(4)	In addition, transfer duty is not imposed on a dutiable transaction that is a trust surrender of a unit in a unit trust if—	6 7 8	
	(a) the trust surrender is part of an arrangement that is intended to advance the purpose of the Queensland Future (Debt Retirement) Fund; and	9 10 11 12	
	(b) under the arrangement, the trust surrender of the unit is because of a trust acquisition of a unit in the unit trust for which an exemption under subsection (3) applies.	13 14 15 16	
(5)	In this section—	17	
	<i>Queensland Future (Debt Retirement) Fund</i> means the Queensland Future (Debt Retirement) Fund established under the <i>Queensland Future Fund Act 2020</i> .	18 19 20 21	
Clause 8	Insertion of new ch 17, pt 27	22	
	Chapter 17—	23	
	<i>insert—</i>	24	
	Part 27	Transitional provisions for Revenue Legislation Amendment Act 2022	25 26 27
	676 Retrospective effect of new s 124	28	
	(1) New section 124(d) applies, and is taken to have applied from 3 April 2017, in relation to a vesting of dutiable property, on or after that date, under	29 30 31	

[s 9]

	the <i>Succession Act 1981</i> , section 45.	1
(2)	New section 124(e) applies, and is taken to have applied from 6 August 2019, in relation to a vesting of dutiable property, on or after that date, under the <i>Aboriginal and Torres Strait Islander Land Holding Act 2013</i> , section 69A.	2 3 4 5 6
(3)	In this section—	7
	<i>new section 124</i> means section 124 as amended by the <i>Revenue Legislation Amendment Act 2022</i> .	8 9
677 Retrospective effect of ss 413F–413H		10
(1)	Sections 413F to 413H apply, and are taken to have applied, in relation to a dutiable transaction for which liability for transfer duty or vehicle registration duty arose from 7 September 2020.	11 12 13 14
(2)	For subsection (1), words defined in chapter 10, part 1A, division 1 and used in sections 413F to 413H are also taken to apply, and have applied, from 7 September 2020.	15 16 17 18
678 Retrospective effect of s 413I		19
(1)	Section 413I applies, and is taken to have applied, in relation to a dutiable transaction for which liability for transfer duty or vehicle registration duty arose from 28 June 2021.	20 21 22 23
(2)	For subsection (1), words defined in chapter 10, part 1A, division 1 and used in section 413I are also taken to apply, and have applied, from 28 June 2021.	24 25 26 27
Clause 9	Amendment of sch 6 (Dictionary)	28
(1)	Schedule 6, definitions <i>relevant acquisition</i> and <i>share interest</i> —	29 30

omit. 1

(2) Schedule 6— 2

insert— 3

default beneficiary, of a discretionary trust, for 4
chapter 10, part 1A, see section 413E. 5

relevant acquisition— 6

(a) for chapter 3, part 1, chapter 10, part 1 or 7
section 431B or 498—see section 158; or 8

(b) for chapter 3, part 2—see section 207. 9

share interest— 10

(a) of a person in a transferee corporation, for 11
chapter 10, part 1A—see section 413D; or 12

(b) otherwise—see section 208. 13

small business entity, for chapter 10, part 1A, see 14
section 413A. 15

small business property, for chapter 10, part 1A, 16
see section 413B. 17

transferee corporation, for chapter 10, part 1A, 18
see section 413C. 19

Division 3 **Amendments commencing on 1** 20
 January 2023 21

Clause 10 **Amendment of s 231 (Imposition of AFAD)** 22

Section 231(3)— 23

insert— 24

Note— 25

An exemption for AFAD is dealt with in part 4A. 26

[s 11]

Clause 11	Renumbering of s 246 (AFAD for corporate trustee duty)	1
	Section 246—	2
	<i>renumber</i> as section 245A.	3
Clause 12	Insertion of new ch 4, pt 4A	4
	Chapter 4—	5
	<i>insert</i> —	6
	Part 4A Exemption	7
	246 Exemption—specified foreign retirees	8
	(1) AFAD is not imposed on a relevant transaction to the extent of a relevant acquirer’s interest in dutiable property under the transaction if—	9 10 11
	(a) the transaction is the transfer, or agreement for transfer, of the property; and	12 13
	(b) at the time the liability for transfer duty on the transaction arises—	14 15
	(i) the relevant acquirer is a specified foreign retiree; and	16 17
	(ii) the property is AFAD residential land; and	18 19
	(iii) the relevant acquirer’s interest in the property is not held on trust; and	20 21
	(c) the relevant acquirer will occupy a residence on the land as the acquirer’s principal place of residence—	22 23 24
	(i) for a residence on the land at the time the liability for transfer duty on the transaction arises—within 1 year after the day on which the acquirer is entitled to possession of the land under the transaction; or	25 26 27 28 29 30

-
- (ii) otherwise—within 2 years after the day
on which the acquirer is entitled to
possession of the land under the
transaction.
- (2) In this section—
- class of visa* means a class of visa under the
Migration Act 1958 (Cwlth), section 31.
- interest*, of a relevant acquirer in dutiable
property under a relevant transaction, means the
proportion that the share of the acquirer under the
transaction bears to the total of the shares of all
acquirers under the transaction.
- relevant acquirer*, of dutiable property, means—
- (a) for the transfer, or agreement for the
transfer, of dutiable property under a
dutiable transaction—a transferee of the
property; or
- (b) for an agreement for the transfer of dutiable
property entered into by an agent on behalf
of a principal within the meaning of section
240(2)(a)—the principal for the property.
- specified foreign retiree* means—
- (a) a foreign individual who holds a class of
visa referred to as a Subclass 405 (Investor
Retirement) visa or Subclass 410
(Retirement) visa; or
- (b) a foreign individual—
- (i) who applied on or after 8 May 2018 for
a class of visa referred to as a Subclass
103 (Parent) visa or Subclass 143
(Contributory Parent) visa; and
- (ii) whose last substantive visa, held before
making the application, was the class
of visa mentioned in paragraph (a); and

[s 13]

	(iii) whose application has not been decided.	1 2
	<i>substantive visa</i> see the <i>Migration Act 1958</i> (Cwlth), section 5.	3 4
Clause 13	Insertion of new ch 4, pt 5, div 4	5
	Chapter 4, part 5—	6
	<i>insert</i> —	7
	Division 4 Reassessments of AFAD exemption	8 9
	Subdivision 1 Preliminary	10
	246AG Definitions for division	11
	In this division—	12
	<i>AFAD exemption</i> means the exemption from a liability for AFAD under section 246.	13 14
	<i>dispose</i> , of a relevant acquirer’s interest in dutiable property that is AFAD residential land—	15 16
	(a) means transfer, lease or otherwise grant exclusive possession of part or all of the property; and	17 18 19
	(b) includes acquire the property subject to a lease, that was in existence when the property was transferred, over part or all of the property.	20 21 22 23
	<i>notification event</i> means an event mentioned in section 246AH(1)(b) or 246AI(1)(c).	24 25
	<i>occupy</i> , in relation to a relevant acquirer’s residence, means the acquirer, as owner of the residence, starts occupying it as the acquirer’s principal place of residence.	26 27 28 29

relevant acquirer, of dutiable property, see 1
section 246(2). 2

relevant period, in relation to a residence, means 3
the period required for occupying the residence 4
under section 246(1)(c). 5

transfer day, in relation to a relevant transaction, 6
means the day on which the relevant acquirer of 7
dutiable property that is AFAD residential land is 8
entitled to possession of the land under the 9
transaction. 10

**246AH Reassessment of AFAD exemption for not 11
occupying residence 12**

- (1) This section applies if— 13
- (a) the AFAD exemption applies to the extent 14
of a relevant acquirer’s interest in dutiable 15
property that is AFAD residential land under 16
a relevant transaction; and 17
 - (b) the relevant acquirer— 18
 - (i) disposes of the acquirer’s interest in the 19
property before occupying a residence 20
on the land; or 21
 - (ii) does not occupy a residence on the land 22
within the relevant period for the 23
residence. 24
- (2) Subject to section 246AJ, the commissioner must 25
make a reassessment to impose AFAD on the 26
relevant transaction to the extent of the relevant 27
acquirer’s interest in dutiable property under the 28
transaction as if the AFAD exemption did not 29
apply to the relevant acquirer. 30

[s 13]

246AI Reassessment of AFAD exemption for disposal after occupation	1 2
(1) This section applies if—	3
(a) the AFAD exemption applies to the extent of a relevant acquirer’s interest in dutiable property that is AFAD residential land under a relevant transaction; and	4 5 6 7
(b) the relevant acquirer occupies a residence on the land within the relevant period for the residence; and	8 9 10
(c) the relevant acquirer disposes of the acquirer’s interest in the property within 1 year after the day the acquirer occupies the residence.	11 12 13 14
(2) Subject to section 246AJ, the commissioner must make a reassessment to impose AFAD on the relevant transaction to the extent of the relevant acquirer’s interest in dutiable property under the transaction, worked out using the following formula—	15 16 17 18 19 20 21
$A = \frac{E \times (365 - D)}{365}$	
where—	22
<i>A</i> means the AFAD payable on the reassessment.	23
<i>E</i> means the AFAD that would have been imposed to the extent of the relevant acquirer’s interest if the AFAD exemption had not applied.	24 25 26
<i>D</i> means the number of days between the day the relevant acquirer occupied the residence and the day of disposal of the acquirer’s interest in the dutiable property, both days inclusive.	27 28 29 30

246AJ When reassessment is not required

- 1
- (1) This section applies if section 246AH or 246AI 2
(each the *relevant section*) applies in relation to a 3
relevant transaction to the extent of a relevant 4
acquirer's interest in dutiable property that is 5
AFAD residential land under the transaction. 6
- (2) Despite the relevant section, the commissioner is 7
not required to make a reassessment to impose 8
AFAD under the section if— 9
- (a) the notification event to which the section 10
applies happens only because of an 11
intervening event; or 12
- (b) the relevant acquirer disposes of dutiable 13
property that is an accommodation unit in a 14
retirement village by entering a retirement 15
village leasing arrangement for the unit; or 16
- (c) another person (the *occupier*) has exclusive 17
possession of the AFAD residential land 18
before it is occupied by the relevant acquirer 19
if— 20
- (i) the occupier is the transferor of the 21
land and vacates the land as soon as 22
reasonably practicable, or within 6 23
months after the transfer day, 24
whichever is the earlier; or 25
- (ii) the occupier has exclusive possession 26
of the land under a lease granted before 27
the transfer day and vacates the land on 28
the termination of the current term of 29
the lease, or within 6 months after the 30
transfer day, whichever is the earlier; or 31
- (d) for a notification event mentioned in section 32
246AH(1)(b)(i) or 246AI(1)(c)—the 33
relevant acquirer disposes of part of the 34
dutiable property to the acquirer's spouse in 35

[s 14]

	a way that is exempt from transfer duty under section 151.	1 2
(3)	However, subsection (4) applies if AFAD is not reassessed under subsection (2) because—	3 4
(a)	the relevant acquirer disposes of part of the dutiable property to the acquirer’s spouse, as mentioned in subsection (2)(d); and	5 6 7
(b)	the relevant acquirer later disposes of the property or part of the property.	8 9
(4)	The relevant section applies to the later disposal as if the relevant acquirer had not transferred the part of the land to the acquirer’s spouse.	10 11 12
	246AK Notification of commissioner for reassessment	13 14
(1)	This section applies if a notification event happens in relation to a relevant acquirer’s interest in dutiable property under a relevant transaction.	15 16 17 18
(2)	Within 28 days after the notification event happens, the relevant acquirer must—	19 20
(a)	give notice of the event in the approved form to the commissioner; and	21 22
(b)	ensure the instruments required for the assessment of duty for the relevant transaction are lodged for a reassessment of duty on the transaction.	23 24 25 26
	<i>Note—</i>	27
	Failure to give the notice is an offence under the Administration Act, section 120.	28 29
Clause 14	Amendment of s 246H (Acquirer must lodge AFAD statement)	30 31
	Section 246H, after ‘imposed’—	32

insert—

, or to which an AFAD exemption applies,

Clause 15 Insertion of new s 679

After section 678, as inserted by this Act—

insert—

679 Application of AFAD exemption under s 246

- (1) Section 246 applies in relation to a relevant transaction that is the transfer, or agreement for transfer, of dutiable property only if the property is transferred, or the agreement is entered into, from the commencement.
- (2) However, section 246 does not apply in relation to a transfer or agreement mentioned in subsection (1) if—
 - (a) it replaces a transfer, or agreement for transfer, that included the dutiable property and was made before the commencement; or
 - (b) the transferee had an option to purchase the dutiable property, or the transferor had an option to require the transferee to purchase the dutiable property, granted before the commencement and exercised from the commencement; or
 - (c) another arrangement was made before the commencement the sole or main purpose of which was to defer the making of the transfer or agreement until 1 January 2023 or later so section 246 would apply in relation to the relevant transaction.

Clause 16 Amendment of sch 6 (Dictionary)

- (1) Schedule 6—

omit, insert—

- (a) the Sydney Stock Exchange Limited, ACN 080 399 220;

(2) Section 9(e)—

omit, insert—

- (e) Euronext N.V.;
- (f) a stock exchange that is a member of the World Federation of Exchanges.

Clause 19 Insertion of new s 11

After section 10—

insert—

11 Transitional provision for Revenue Legislation Amendment Act 2022

Section 9(e), as inserted by the *Revenue Legislation Amendment Act 2022*, is taken to have had effect on and from 1 January 2017.

Part 4 Amendment of First Home Owner Grant and Other Home Owner Grants Act 2000

Clause 20 Act amended

This part amends the *First Home Owner Grant and Other Home Owner Grants Act 2000*.

Clause 21 Replacement of s 25S (Amount of grant)

Section 25S—

omit, insert—

	percentage is 15%.	1	
(3)	This section and section 10B(2) expire on the day that is 12 months after the day they commence.	2 3	
Part 6	Amendment of Land Tax Act 2010	4 5	
Clause 25	Act amended	6	
	This part amends the <i>Land Tax Act 2010</i> .	7	
Clause 26	Amendment of s 6 (Imposition of land tax on taxable land)	8 9	
	Section 6(2)—	10	
	<i>omit, insert—</i>	11	
	(2) The amount of land tax imposed on the taxable land owned by a taxpayer is based on the Queensland proportion of the total value of the Australian land owned by the taxpayer.	12 13 14 15	
	(3) In this section—	16	
	<i>Queensland proportion</i> means the proportion that relates to the taxable value of the taxable land.	17 18 19	
Clause 27	Replacement of pt 3, div 1, hdg	20	
	Part 3, division 1, heading—	21	
	<i>omit, insert—</i>	22	
	Division 1	What are the relevant types of land?	23 24

[s 28]

Clause 28	Insertion of new s 8A	1
	Before section 9—	2
	<i>insert—</i>	3
	8A Meaning of <i>Australian land</i>	4
	<i>Australian land</i> is taxable land or relevant interstate land.	5 6
Clause 29	Insertion of new s 9A	7
	After section 9—	8
	<i>insert—</i>	9
	9A Meaning of <i>interstate land</i> and <i>relevant interstate land</i>	10 11
	(1) <i>Interstate land</i> is—	12
	(a) land in another State, other than the Australian Capital Territory, that has been alienated from that State for an estate in fee simple; or	13 14 15 16
	(b) land in the Australian Capital Territory that—	17 18
	(i) is under a crown lease within the meaning of the <i>Land Titles Act 1925</i> (ACT); or	19 20 21
	(ii) is a grant of freehold by or in the name of the Commonwealth or by the Australian Capital Territory.	22 23 24
	(2) Interstate land is <i>relevant interstate land</i> if—	25
	(a) a valuation of the land—	26
	(i) is in effect under an interstate valuation Act; or	27 28
	(ii) is required to be made from time to time under an interstate valuation Act	29 30

	(even if it is not required to be made for a particular period); and	1 2
	<i>Example—</i>	3
	Land does not stop being relevant interstate land only because, under an interstate valuation Act, a valuation of the land is not made in a particular financial year.	4 5 6 7
	(b) the land is not excluded interstate land.	8
	(3) Land that is part of an area of land described in subsection (2) is relevant interstate land even if it is not the subject of a separate valuation under an interstate valuation Act.	9 10 11 12
	<i>Example—</i>	13
	A lot in an interstate strata scheme is relevant interstate land if, under the relevant interstate valuation Act, an annual valuation is made of the scheme land but not of each lot in the scheme.	14 15 16 17
Clause 30	Amendment of s 15 (Time-sharing schemes)	18
	(1) Section 15, after ‘time-sharing scheme’—	19
	<i>insert—</i>	20
	, or an interstate time-sharing scheme,	21
	(2) Section 15—	22
	<i>insert—</i>	23
	(2) In this section—	24
	<i>interstate time-sharing scheme</i> see section 21A(2).	25 26
Clause 31	Amendment of s 16 (Taxable value)	27
	(1) Section 16(1), ‘of land’—	28
	<i>omit, insert—</i>	29
	of taxable land	30

[s 32]

(2) Section 16(2) and note— 1
omit. 2

Clause 32 Relocation and renumbering of s 18A (Capped value of taxable land for 2011–12 financial year) 3
4
Section 18A— 5
relocate to part 9A, as inserted by this Act, and *renumber* as 6
section 85A. 7

Clause 33 Insertion of new ss 18A and 18AA 8
After section 18— 9
insert— 10
18A Statutory value and relevant interstate value of interstate land 11
12
(1) The *statutory value*, of interstate land for a 13
financial year, is the land's relevant interstate 14
value when the liability for land tax arises for the 15
financial year. 16
(2) Subsection (1) applies subject to section 18I(4). 17
(3) The *relevant interstate value* of interstate land 18
is— 19
(a) for land in the Australian Capital 20
Territory—its unimproved value under the 21
Rates Act 2004 (ACT); or 22
(b) for land in New South Wales—its land value 23
under the *Valuation of Land Act 1916* 24
(NSW); or 25
(c) for land in the Northern Territory—its 26
unimproved capital value under the 27
Valuation of Land Act 1963 (NT); or 28
(d) for land in South Australia—its site value 29
under the *Valuation of Land Act 1971* (SA); 30
or 31

(e)	for land in Tasmania—its land value under the <i>Valuation of Land Act 2001</i> (Tas); or	1 2
(f)	for land in Victoria—its site value under the <i>Valuation of Land Act 1960</i> (Vic); or	3 4
(g)	for land in Western Australia—its unimproved value under the <i>Valuation of Land Act 1978</i> (WA).	5 6 7
(4)	However, if the commissioner decides under section 80A that an amount is the relevant interstate value of interstate land, the amount as decided is the <i>relevant interstate value</i> of the interstate land.	8 9 10 11 12
	18AA Total value of Australian land	13
	The <i>total value</i> of the Australian land owned by a person, for a financial year, is the sum of—	14 15
(a)	the taxable value of the person’s taxable land for the financial year; and	16 17
(b)	the statutory value of the person’s relevant interstate land for the financial year.	18 19
Clause 34	Insertion of new pt 3, div 5	20
	Part 3—	21
	<i>insert</i> —	22
	Division 5 Interstate land	23
	18H Land in the ACT under crown lease—owners, sellers and buyers	24 25
(1)	This section applies in relation to land in the Australian Capital Territory under a crown lease within the meaning of the <i>Land Titles Act 1925</i> (ACT).	26 27 28 29

[s 34]

- (2) For section 10(1)(c), a person is taken to be the owner of the land if the person is the proprietor of the crown lease (whether or not the person is the registered proprietor). 1
2
3
4
- (3) Section 11 applies in relation to the land as if— 5
 - (a) a reference in the section to the sale of land were a reference to the assignment or transfer of the crown lease; and 6
7
8
 - (b) a reference in the section to the seller were a reference to the assignor or transferor of the crown lease; and 9
10
11
 - (c) a reference in the section to the buyer were a reference to the assignee or transferee of the crown lease. 12
13
14

18I Interstate strata schemes 15

- (1) A regulation may— 16
 - (a) prescribe a scheme, plan or other thing under a corresponding strata scheme Act to be an *interstate strata scheme*; and 17
18
19
 - (b) prescribe a thing to be— 20
 - (i) the body corporate for the scheme; or 21
 - (ii) the scheme land for the scheme; or 22
 - (iii) a lot in the scheme; or 23
 - (iv) the lot entitlement of a lot in the scheme. 24
25
- (2) For this Act, the body corporate for an interstate strata scheme is not the owner of the scheme land for the scheme. 26
27
28
- (3) Each lot in an interstate strata scheme is taken to be a separate parcel. 29
30
- (4) If a lot in an interstate strata scheme is not the subject of a separate valuation under an interstate 31
32

	valuation Act, the statutory value of the lot is	1
	taken to be the amount equal to the lot's relevant	2
	proportion of the statutory value of the scheme	3
	land for the scheme.	4
(5)	For subsection (4), a lot's <i>relevant proportion</i> is	5
	the proportion that the lot entitlement of the lot	6
	bears to the total of the lot entitlements of the lots	7
	in the scheme.	8
(6)	In this section—	9
	<i>corresponding strata scheme Act</i> means an Act	10
	of another State that provides for matters similar	11
	to matters provided for under the BCCM Act or	12
	the <i>Building Units and Group Titles Act 1980</i> .	13
Clause 35	Amendment of s 19 (General principle—taxable land is	14
	aggregated)	15
(1)	Section 19, heading, 'taxable'—	16
	<i>omit.</i>	17
(2)	Section 19(1)—	18
	<i>omit, insert—</i>	19
(1)	A taxpayer's liability for land tax must be	20
	assessed using—	21
(a)	the total taxable value of all taxable land	22
	owned by the taxpayer when the liability	23
	arises; and	24
(b)	the total value of all Australian land owned	25
	by the taxpayer when the liability arises.	26
	<i>Example—</i>	27
	An individual owns 3 properties that are Australian land.	28
	Two of the properties are taxable land, each of which	29
	has a taxable value of \$500,000. The third property is	30
	relevant interstate land with a statutory value of	31
	\$400,000. The individual's liability for land tax is	32
	worked out using—	33

[s 36]

	(a) the total taxable value of the taxable land (\$1,000,000); and	1 2
	(b) the total value of the Australian land (\$1,400,000).	3
(3)	Section 19(2), ‘and 21’—	4
	<i>omit, insert</i> —	5
	, 21 and 21A	6
Clause 36	Amendment of s 20 (Separate assessment of trust land)	7
(1)	Section 20(1), ‘on the taxable’—	8
	<i>omit, insert</i> —	9
	using the Australian	10
(2)	Section 20(3), ‘on the total taxable value of all taxable land’—	11
	<i>omit, insert</i> —	12
	using the total taxable value of all taxable land, and the total value of all Australian land,	13 14
Clause 37	Insertion of new s 21A	15
	After section 21—	16
	<i>insert</i> —	17
	21A Assessment does not include land subject to interstate time-sharing scheme	18 19
(1)	For assessing the liability for land tax of a taxpayer who is the manager of an interstate time-sharing scheme, the total value of Australian land owned by the taxpayer does not include the statutory value of the land subject to the interstate time-sharing scheme.	20 21 22 23 24 25
(2)	In this section—	26
	<i>interstate time-sharing scheme</i> means a scheme—	27 28

	(a) in which participants are or may become entitled to use, occupy or possess, for 2 or more periods during the scheme's operation, property, in another State, to which the scheme relates; and	1 2 3 4 5
	(b) implemented in relation to—	6
	(i) all or some of the lots comprised in an interstate strata scheme; or	7 8
	(ii) another parcel, in another State, if each participant is a registered proprietor of the parcel.	9 10 11
	<i>registered proprietor</i> includes, for a parcel in the Australian Capital Territory, the owner of the parcel.	12 13 14
	<i>scheme</i> includes undertaking and enterprise.	15
Clause 38	Amendment of s 22 (Assessment of co-owners of land)	16
	(1) Section 22(3), after 'Part 6'—	17
	<i>insert—</i>	18
	or 6A	19
	(2) Section 22(3)(a), after 'exempt land'—	20
	<i>insert—</i>	21
	or excluded interstate land	22
Clause 39	Amendment of s 23 (Deceased estates)	23
	(1) Section 23(4), after 'on the land'—	24
	<i>insert—</i>	25
	, or liable to pay land tax that is assessed using the total value of Australian land that includes the land	26 27 28
	(2) Section 23—	29

[s 40]

insert—

(6A) A reference in subsection (5) to exempt land is, for interstate land, taken to be a reference to excluded interstate land.

(3) Section 23(6A) and (7)—

renumber as section 23(7) and (8).

Clause 40 Amendment of pt 5, hdg (Rate of land tax)

Part 5, heading, after ‘Rate’—

insert—

and calculation

Clause 41 Replacement of s 32 (Rate of land tax generally)

Section 32—

omit, insert—

32 Rate and calculation of land tax generally

(1) Land tax is imposed on the taxable land owned by a taxpayer in the amount calculated as follows—

$$\text{tax} = G \times \frac{TL}{AL}$$

where—

tax means the amount of land tax imposed.

G means the gross amount worked out under subsection (2).

TL means the total taxable value of the taxable land owned by the taxpayer.

AL means the total value of the Australian land owned by the taxpayer.

(2) For subsection (1), the gross amount is the amount

	worked out, on the total value of the Australian land owned by the taxpayer, at the following rate—	1 2 3
	(a) for an individual other than an absentee or trustee—the rate provided for under schedule 1;	4 5 6
	(b) for a company or trustee—	7
	(i) the general rate provided for under schedule 2, part 1; and	8 9
	(ii) if the company or trustee is a foreign company or a trustee of a foreign trust—the surcharge rate provided for under schedule 2, part 2;	10 11 12 13
	(c) for an absentee—	14
	(i) the general rate provided for under schedule 3, part 1; and	15 16
	(ii) the surcharge rate provided for under schedule 3, part 2.	17 18
	(3) This section applies subject to sections 20, 21 and 21A.	19 20
Clause 42	Insertion of new pt 6, div 1AA	21
	Part 6, before division 1—	22
	<i>insert—</i>	23
	Division 1AA Application	24
	34A Application of part	25
	This part applies to land in Queensland.	26
Clause 43	Amendment of s 36 (Land used as the home of a person)	27
	Section 36(1)(a), after ‘other land’—	28

[s 44]

insert— 1
(in Queensland or elsewhere) 2

Clause 44 Amendment of s 37 (Land taken to be used as a home—person who receives care) 3
4

Section 37(2)(c) and (7), definition *qualifying residential use*,
after ‘other land’— 5
6

insert— 7
(in Queensland or elsewhere) 8

Clause 45 Amendment of s 42A (Exemption for old home after transitioning to current home) 9
10

(1) Section 42A— 11

insert— 12

(4A) In subsection (1)(a)— 13

(a) a reference to land includes a reference to
interstate land; and 14
15

(b) a reference to exempt includes, for interstate
land, a reference to excluded; and 16
17

(c) a reference to section 41 or 42 includes, for
interstate land, a reference to section 41 or
42 as applied by section 58B. 18
19
20

(2) Section 42A(4A) and (5)— 21

renumber as section 42A(5) and (6). 22

Clause 46 Amendment of s 42B (Exemption for new home before transitioning from current home) 23
24

(1) Section 42B— 25

insert— 26

(4A) In subsection (1)(a)— 27

	(a) a reference to land includes a reference to interstate land; and	1 2
	(b) a reference to exempt includes, for interstate land, a reference to excluded; and	3 4
	(c) a reference to section 38, 41 or 42 includes, for interstate land, a reference to section 38, 41 or 42 as applied by section 58B.	5 6 7
	(4B) In subsection (2)—	8
	(a) a reference to exempt includes, for a current home that is interstate land, a reference to excluded; and	9 10 11
	(b) a reference to section 41 or 42 includes, for a current home that is interstate land, a reference to section 41 or 42 as applied by section 58B.	12 13 14 15
	(2) Section 42B(4A) to (5)—	16
	<i>renumber</i> as section 42B(5) to (7).	17
Clause 47	Amendment of s 43 (Provision for particular family trusts)	18
	(1) Section 43—	19
	<i>insert</i> —	20
	(2A) In subsection (1)(a)(i)—	21
	(a) a reference to land includes a reference to interstate land; and	22 23
	(b) a reference to exempt includes, for interstate land, a reference to excluded.	24 25
	(2) Section 43(2A) and (3)—	26
	<i>renumber</i> as section 43(3) and (4).	27
Clause 48	Insertion of new pt 6A	28
	After part 6—	29

[s 48]

insert—

**Part 6A Excluded interstate
land**

58A Application of pt 6 to interstate land

Part 6 applies in relation to interstate land as provided in this part and with any other necessary changes.

58B Excluded interstate land—homes

- (1) Part 6, division 1 applies in relation to interstate land—
- (a) as if a reference in the division to exempt land were a reference to excluded interstate land; and
 - (b) as if a reference in the division to being or not being exempt were a reference to being or not being excluded; and
 - (c) as if a reference in the division to a non-exempt purpose were a reference to a non-excluded purpose; and
 - (d) as if a reference in the division to a local government were a reference to an interstate local government; and
 - (e) as if a reference in the division to the taxable portion of land were a reference to the included portion of land; and
 - (f) as if a reference in the division to a plan of subdivision were a reference to an interstate plan of subdivision; and
 - (g) as if section 45(6), definition *plan of subdivision* were omitted; and

(h) as if a reference in the division to taxable value were a reference to statutory value.	1 2
(2) In this section—	3
<i>interstate local government</i> —	4
(a) means a local government (however described) of another State; and	5 6
(b) includes the Australian Capital Territory Executive to the extent it has the responsibility of governing the Australian Capital Territory with respect to local government matters.	7 8 9 10 11
<i>interstate plan of subdivision</i> —	12
(a) means a plan or scheme, however described, that—	13 14
(i) shows, describes or effects the division of, amalgamation into, dedication of or redefinition of, at least 1 lot in another State; and	15 16 17 18
(ii) is able to be registered in a land registry under an Act of that State; and	19 20
(b) includes a subdivision or consolidation of land that—	21 22
(i) is development for which development approval is given under the <i>Planning and Development Act 2007 (ACT)</i> ; and	23 24 25
(ii) is given effect on the registration of the surrender and grant of new leases of the land the subject of the subdivision or consolidation.	26 27 28 29
58C Excluded interstate land—charitable institutions	30 31
Part 6, division 2 applies in relation to interstate land—	32 33

[s 48]

(a) as if a reference in the division to exempt land were a reference to excluded interstate land; and	1 2 3
(b) as if a reference in the division to an exempt purpose were a reference to an excluded purpose.	4 5 6
58D Excluded interstate land—aged care facilities	7
Section 51 applies in relation to interstate land as if a reference in the section to exempt land were a reference to excluded interstate land.	8 9 10
58E Excluded interstate land—supported accommodation	11 12
(1) Section 51A(1) applies in relation to interstate land—	13 14
(a) as if a reference in the subsection to exempt land were a reference to excluded interstate land; and	15 16 17
(b) as if a reference in the subsection to a supported accommodation service were a reference to an interstate supported accommodation service.	18 19 20 21
(2) For subsection (1), a service conducted on interstate land is an <i>interstate supported accommodation service</i> if—	22 23 24
(a) the commissioner is satisfied the service substantially corresponds to a residential service conducted in Queensland that may be accredited at level 3 under the <i>Residential Services (Accreditation) Act 2002</i> ; or	25 26 27 28 29
(b) it is prescribed by regulation to be an interstate supported accommodation service.	30 31

58F Excluded interstate land—land used for primary production	1 2
Section 53 applies in relation to interstate land—	3
(a) as if a reference in the section to exempt land were a reference to excluded interstate land; and	4 5 6
(b) as if a reference in the section to the taxable value were a reference to the statutory value.	7 8
58G Excluded interstate land—moveable dwelling parks	9 10
(1) Section 54 applies in relation to interstate land—	11
(a) as if a reference in the section to exempt land were a reference to excluded interstate land; and	12 13 14
(b) as if a reference in the <i>Residential Tenancies and Rooming Accommodation Act 2008</i> , section 7 to a law of the State were a reference to a law of the State in which the interstate land is situated; and	15 16 17 18 19
(c) as if a reference in the <i>Manufactured Homes (Residential Parks) Act 2003</i> , section 10(3) to a park owner were a reference to the owner or operator of an interstate residential park or another person who may, under an interstate Act, enter into an interstate converted caravan agreement; and	20 21 22 23 24 25 26
(d) as if a reference in the <i>Manufactured Homes (Residential Parks) Act 2003</i> , section 10(3) to ‘an agreement, that would be a site agreement if it related to a manufactured home’ were a reference to an interstate converted caravan agreement; and	27 28 29 30 31 32

[s 48]

- (e) as if the *Manufactured Homes (Residential Parks) Act 2003*, section 10(4) were omitted. 1
2
3
- (2) In this section— 4
- interstate converted caravan agreement* means an agreement that substantially corresponds to a Queensland converted caravan agreement. 5
6
7
- interstate residential park* means an area of interstate land, regulated under an interstate Act, that substantially corresponds to a residential park under the *Manufactured Homes (Residential Parks) Act 2003*. 8
9
10
11
12
- Queensland converted caravan agreement* means an agreement mentioned in the *Manufactured Homes (Residential Parks) Act 2003*, section 10(3). 13
14
15
16
- 58H Excluded interstate land—recreational and public land** 17
18
- Section 56 applies in relation to interstate land as if a reference in the section to exempt land were a reference to excluded interstate land. 19
20
21
- 58I Excluded interstate land—retirement villages** 22
- (1) Section 57 applies in relation to interstate land— 23
- (a) as if a reference in the section to exempt land were a reference to excluded interstate land; and 24
25
26
- (b) as if a reference in the *Retirement Villages Act 1999*, section 5(1) to a retirement village scheme were a reference to an interstate retirement village scheme; and 27
28
29
30
- (c) as if a reference in the *Retirement Villages Act 1999*, section 5(2) to a site within the 31
32

meaning of the *Manufactured Homes (Residential Parks) Act 2003* were a reference to interstate land that substantially corresponds to a site within the meaning of the *Manufactured Homes (Residential Parks) Act 2003*.

- (2) In this section—
- interstate retirement village scheme*—
- (a) means a scheme under an Act of another State that substantially corresponds to a retirement village scheme under the *Retirement Villages Act 1999*; and
- (b) includes a scheme prescribed by regulation to be an interstate retirement village scheme; and
- (c) does not include a scheme prescribed by regulation not to be an interstate retirement village scheme.

58J Excluded interstate land—other land

Section 58(b) and (c) applies in relation to interstate land as if a reference in the section to exempt land were a reference to excluded interstate land.

Clause 49 Amendment of s 66 (Application of pt 8)

Section 66(3), after ‘exemption’—

insert—

or exclusion

Clause 50 Amendment of s 76 (Application for land to be exempt land)

Section 76, after ‘exempt land’—

[s 51]

insert— 1
or excluded interstate land 2

Clause 51 Amendment of s 77 (Notice that land no longer exempt) 3

(1) Section 77, heading, after ‘exempt’— 4

insert— 5

or excluded 6

(2) Section 77, after ‘exempt land’— 7

insert— 8

or excluded interstate land 9

Clause 52 Amendment of s 78 (Notice of change of ownership of land) 10
11

(1) Section 78, heading, after ‘land’— 12

insert— 13

in Queensland 14

(2) Section 78(1) and (2), after ‘land’— 15

insert— 16

, other than interstate land, 17

Clause 53 Insertion of new s 78A 18

After section 78— 19

insert— 20

78A Notice of interstate land 21

(1) This section applies to a taxpayer who, when the taxpayer’s liability for land tax for a financial year arises, owns taxable land and interstate land. 22
23
24

(2) The taxpayer must give the commissioner notice under this section about the interstate land. 25
26

-
- Note—* 1
- Under the Administration Act, the requirement under 2
this subsection is a lodgement requirement for which a 3
failure to comply is an offence under section 121 of that 4
Act. 5
- (3) The notice must be in the approved form. 6
- (4) The notice must include the following details of 7
each parcel of the interstate land— 8
- (a) the property description of the parcel; 9
- (b) the taxpayer’s interest in the parcel; 10
- (c) the statutory value of the parcel for the 11
financial year or, if the taxpayer can not 12
ascertain the statutory value of the parcel for 13
the financial year, the most recent relevant 14
interstate value for the parcel that the 15
taxpayer can ascertain. 16
- (5) For a parcel that is a lot in an interstate strata 17
scheme and that is not the subject of a separate 18
valuation under an interstate valuation Act, a 19
notice complies with subsection (4)(c) if it 20
states— 21
- (a) the statutory value of the lot for the financial 22
year, worked out under section 18I(4) and 23
(5); or 24
- (b) each of the following— 25
- (i) the statutory value of the scheme land 26
for the scheme for the financial year or, 27
if the taxpayer can not ascertain the 28
statutory value of the scheme land for 29
the scheme for the financial year, the 30
most recent relevant interstate value for 31
the scheme land that the taxpayer can 32
ascertain; 33
- (ii) the lot entitlement of the lot; 34

[s 53]

- | | |
|--|----------------------------------|
| (iii) the total of the lot entitlements of the
lots in the scheme. | 1
2 |
| (6) The notice must be given to the commissioner— | 3 |
| (a) if the commissioner gives the taxpayer an
assessment notice for land tax for the
financial year on or before 30 September in
the financial year—within 30 days after the
commissioner gives the assessment notice;
or | 4
5
6
7
8
9 |
| (b) otherwise—on or before 31 October in the
financial year. | 10
11 |
| (7) However, despite subsection (2), the taxpayer is
not required to give notice under this section for a
financial year if— | 12
13
14 |
| (a) the taxpayer gave the commissioner notice
under this section for a previous financial
year (the <i>previous notice</i>); and | 15
16
17 |
| (b) on 30 June immediately preceding the
financial year— | 18
19 |
| (i) the interstate land owned by the
taxpayer is the same as the interstate
land for which the previous notice was
given; and | 20
21
22
23 |
| (ii) the taxpayer's interest in each parcel of
interstate land is the same as was stated
in the previous notice; and | 24
25
26 |
| (iii) the statutory value of each parcel of
interstate land is, so far as the taxpayer
can ascertain, the same as the statutory
value stated in the previous notice or a
subsequent notice given to the
commissioner. | 27
28
29
30
31
32 |
| (8) In this section— | 33 |
| <i>taxpayer</i> means a person who has or had, or may
have, a liability under this Act for land tax. | 34
35 |

Clause 54	Insertion of new s 80A	1
	Before section 81—	2
	<i>insert—</i>	3
	80A Decision about relevant interstate value of interstate land	4
		5
	(1) The commissioner may decide that any of the following amounts is the relevant interstate value of interstate land owned by a taxpayer when the taxpayer's liability for land tax arose for a financial year—	6
		7
		8
		9
		10
	(a) an amount notified to the commissioner under section 78A or worked out using information notified to the commissioner under that section;	11
		12
		13
		14
	(b) an amount determined by the commissioner on the information available when the commissioner assesses the taxpayer's liability for land tax for the financial year;	15
		16
		17
		18
	(c) an amount determined by the commissioner on the information available at a time after the commissioner assesses the taxpayer's liability for land tax for the financial year.	19
		20
		21
		22
	(2) Subsection (3) applies if—	23
	(a) the commissioner decides an amount under subsection (1); and	24
		25
	(b) after deciding the amount, the commissioner is notified by the taxpayer that a different amount (the <i>updated amount</i>), lower than the amount decided by the commissioner, is the relevant interstate value of the land when the taxpayer's liability for land tax arose for the financial year; and	26
		27
		28
		29
		30
		31
		32
	(c) the commissioner is satisfied it would be appropriate in the circumstances to decide that the updated amount is the relevant	33
		34
		35

[s 55]

	interstate value when the taxpayer's liability arose.	1 2
	(3) The commissioner must make a decision under subsection (1) that the updated amount is the relevant interstate value of the land when the taxpayer's liability for land tax arose for the financial year.	3 4 5 6 7
Clause 55	Amendment of s 81 (Restriction on grounds of objection, appeal and review)	8 9
	Section 81(5), definition <i>prohibited grounds</i> —	10
	<i>omit, insert</i> —	11
	<i>prohibited grounds</i> means grounds that—	12
	(a) the Land Valuation Act value of an area of land in Queensland is excessive; or	13 14
	(b) the relevant interstate value of an area of interstate land when a liability for land tax arises is excessive.	15 16 17
	<i>Note</i> —	18
	Objections and appeals against valuations of land in Queensland may be made under the Land Valuation Act.	19 20
Clause 56	Amendment of s 83A (Provision to pay land tax etc. on particular leases unenforceable)	21 22
	(1) Section 83A—	23
	<i>insert</i> —	24
	(2A) To remove any doubt, it is declared that a reference in this section to a lease is a reference to a lease of land in Queensland.	25 26 27
	(2) Section 83A(2A) and (3)—	28
	<i>renumber</i> as section 83A(3) and (4).	29

Clause 57	Insertion of new pt 9A	1
	After part 9—	2
	<i>insert—</i>	3
	Part 9A	4
	Capped value of taxable land for 2011–12 financial year	5
		6
	85B Taxable value	7
	Despite section 16, if section 85A applies to land for a financial year, the taxable value of the land for the financial year is the capped value of the land under section 85A(2).	8
		9
		10
		11
Clause 58	Insertion of new pt 10, div 9	12
	Part 10—	13
	<i>insert—</i>	14
	Division 9	15
	Transitional provision for Revenue Legislation Amendment Act 2022	16
		17
	102 Liability for land tax for financial year starting 1 July 2022 not affected by amendments	18
		19
	To remove any doubt, it is declared that a liability for land tax for the financial year starting 1 July 2022 is not affected by the amendment of this Act by the <i>Revenue Legislation Amendment Act 2022</i> .	20
		21
		22
		23
Clause 59	Amendment of sch 1 (Rate of land tax—individuals other than absentees and trustees)	24
		25
	(1) Schedule 1, authorising provision, ‘section 32(1)(a)’—	26
	<i>omit, insert—</i>	27

[s 60]

	section 32(2)(a)	1
(2)	Schedule 1, column 1, heading, ‘Total taxable value’— <i>omit, insert—</i>	2 3
	Total value of Australian land	4
(3)	Schedule 1, column 2, heading, ‘Tax payable’— <i>omit, insert—</i>	5 6
	Rate for working out gross amount	7
Clause 60	Amendment of sch 2 (Rate of land tax—companies and trustees)	8 9
(1)	Schedule 2, authorising provision, ‘section 32(1)(b)’— <i>omit, insert—</i>	10 11
	section 32(2)(b)	12
(2)	Schedule 2, part 1, column 1, heading, ‘Total taxable value’— <i>omit, insert—</i>	13 14
	Total value of Australian land	15
(3)	Schedule 2, part 1, column 2, heading, ‘Tax payable’— <i>omit, insert—</i>	16 17
	Rate for working out gross amount	18
(4)	Schedule 2, part 2, column 1, heading, ‘Total taxable value’— <i>omit, insert—</i>	19 20
	Total value of Australian land	21
(5)	Schedule 2, part 2, column 2, heading, ‘Tax payable’— <i>omit, insert—</i>	22 23
	Rate for working out gross amount	24
Clause 61	Amendment of sch 3 (Rate of land tax—absentees)	25
(1)	Schedule 3, authorising provision, ‘section 32(1)(c)’—	26

omit, insert— 1

section 32(2)(c) 2

(2) Schedule 3, part 1, column 1, heading, ‘Total taxable value’— 3

omit, insert— 4

Total value of Australian land 5

(3) Schedule 3, part 1, column 2, heading, ‘Tax payable’— 6

omit, insert— 7

Rate for working out gross amount 8

(4) Schedule 3, part 2, column 1, heading, ‘Total taxable value’— 9

omit, insert— 10

Total value of Australian land 11

(5) Schedule 3, part 2, column 2, heading, ‘Tax payable’— 12

omit, insert— 13

Rate for working out gross amount 14

Clause 62 Amendment of sch 4 (Dictionary) 15

(1) Schedule 4, definitions *capped value, owner* and *parcel—* 16

omit. 17

(2) Schedule 4— 18

insert— 19

Australian land see section 8A. 20

excluded interstate land means land that is
excluded interstate land under part 6A. 21
22

interstate land see section 9A(1). 23

interstate strata scheme means a scheme, plan or
other thing prescribed by regulation under section
18I to be an interstate strata scheme. 24
25
26

interstate valuation Act means an Act mentioned
in section 18A(3)(a) to (g). 27
28

[s 62]

owner —	1
(a) generally, see section 10; and	2
(b) for land in the Australian Capital Territory under a crown lease within the meaning of the <i>Land Titles Act 1925</i> (ACT), see section 18H; and	3 4 5 6
(c) for a unit, for part 4, division 4, see section 25.	7 8
parcel means—	9
(a) an area of land in Queensland that is the subject of a separate valuation under the Land Valuation Act; or	10 11 12
(b) an area of interstate land that is the subject of a separate valuation under an interstate valuation Act.	13 14 15
<i>Note</i> —	16
See also section 18I(3).	17
registrar of titles means the registrar of titles under the <i>Land Title Act 1994</i> .	18 19
relevant interstate land see section 9A(2).	20
relevant interstate value , of interstate land, see section 18A(3) and (4).	21 22
statutory value , of interstate land, for a financial year, see section 18A.	23 24
total value , of the Australian land owned by a person, for a financial year, see section 18AA.	25 26
(3) Schedule 4, definition <i>time-sharing scheme</i> , paragraph (a), after ‘property’—	27 28
<i>insert</i> —	29
in Queensland	30
(4) Schedule 4, definition <i>time-sharing scheme</i> , paragraph (b)(iii), after ‘another parcel’—	31 32

insert—

1

in Queensland

2

Part 7

Amendment of Mineral Resources Regulation 2013

3

4

Clause 63 Regulation amended

5

This part amends the *Mineral Resources Regulation 2013*.

6

Clause 64 Insertion of new ch 4, pt 15

7

Chapter 4—

8

insert—

9

Part 15

Transitional provision for Revenue Legislation Amendment Act 2022

10

11

12

118 Coal sold, disposed of or used before commencement

13

14

(1) Former schedule 3, section 5 continues to apply for working out royalty payable under the Act for coal sold, disposed of or used before the commencement, despite the amendment of the section by the *Revenue Legislation Amendment Act 2022*.

15

16

17

18

19

20

(2) In this section—

21

former schedule 3, section 5 means schedule 3, section 5, as in force immediately before the commencement.

22

23

24

[s 65]

Clause 65	Amendment of sch 3 (Royalty payable for minerals)	1
	Schedule 3, section 5(1)(b)(ii)—	2
	<i>omit, insert—</i>	3
	(ii) if the average price per tonne of the coal	4
	sold, disposed of or used in the return period	5
	is more than \$150 but not more than \$175—	6
	$RR = 7 + \left(\frac{AP - 100}{AP} \times 5.5 \right) + \left(\frac{AP - 150}{AP} \times 2.5 \right)$	
	(iii) if the average price per tonne of the coal	8
	sold, disposed of or used in the return period	9
	is more than \$175 but not more than \$225—	10
	$RR = 7 + \left(\frac{AP - 100}{AP} \times 5.5 \right) + \left(\frac{AP - 150}{AP} \times 2.5 \right) + \left(\frac{AP - 175}{AP} \times 5 \right)$	11
	(iv) if the average price per tonne of the coal	12
	sold, disposed of or used in the return period	13
	is more than \$225 but not more than \$300—	14
	$RR = 7 + \left(\frac{AP - 100}{AP} \times 5.5 \right) + \left(\frac{AP - 150}{AP} \times 2.5 \right) + \left(\frac{AP - 175}{AP} \times 5 \right)$	
	$+ \left(\frac{AP - 225}{AP} \times 10 \right)$	
	(v) if the average price per tonne of the coal	16
	sold, disposed of or used in the return period	17
	is more than \$300—	18
	$RR = 7 + \left(\frac{AP - 100}{AP} \times 5.5 \right) + \left(\frac{AP - 150}{AP} \times 2.5 \right) + \left(\frac{AP - 175}{AP} \times 5 \right)$	
	$+ \left(\frac{AP - 225}{AP} \times 10 \right) + \left(\frac{AP - 300}{AP} \times 10 \right)$	

Part 8	Amendment of Payroll Tax Act 1971	1 2
Division 1	Preliminary	3
Clause 66	Act amended	4
	This part amends the <i>Payroll Tax Act 1971</i> .	5
Division 2	Amendments commencing on assent	6 7
Clause 67	Amendment of s 27A (Rebate for periodic liability)	8
	Section 27A(3), definition <i>rebate</i> , ‘2020 or 2021’—	9
	<i>omit, insert—</i>	10
	2020, 2021, 2022 or 2023	11
Clause 68	Amendment of s 35A (Rebate for annual payroll tax amount)	12 13
	Section 35A(4), definition <i>rebate</i> , ‘2020 or 2021’—	14
	<i>omit, insert—</i>	15
	2020, 2021, 2022 or 2023	16
Clause 69	Amendment of s 43A (Rebate for final payroll tax amount)	17
	Section 43A(3), definition <i>rebate</i> , ‘2020 or 2021’—	18
	<i>omit, insert—</i>	19
	2020, 2021, 2022 or 2023	20

[s 70]

Clause 70	Insertion of new pt 15	1
	After part 14—	2
	<i>insert—</i>	3
	Part 15	4
	Transitional provisions	5
	for Revenue Legislation	6
	Amendment Act 2022	6
	147 Retrospective application of particular	7
	provisions	8
	(1) Sections 27A, 35A and 43A, as amended by the	9
	<i>Revenue Legislation Amendment Act 2022</i> , apply,	10
	and are taken to have applied from 1 July 2021, in	11
	relation to wages paid or payable in the financial	12
	year ending on 30 June 2022.	13
	(2) Definition <i>eligible year</i> , as amended by the	14
	<i>Revenue Legislation Amendment Act 2022</i> ,	15
	applies, and is taken to have applied from 1 July	16
	2021, in relation to an assessment of a person’s	17
	annual liability or final liability relating to the	18
	financial year ending on 30 June 2022 for the	19
	purposes of part 2, division 6A.	20
Clause 71	Amendment of schedule (Dictionary)	21
	Schedule, definition <i>eligible year</i> , ‘2020 or 2021’—	22
	<i>omit, insert—</i>	23
	2020, 2021, 2022 or 2023	24

Division 3	Amendments commencing on 1 January 2023	1 2
Subdivision 1	Amendments relating to deductions	3
Clause 72	Amendment of s 17 (Definitions for sdiv 1)	4
	(1) Section 17, definition <i>actual periodic deduction</i> , formula—	5
	<i>omit, insert—</i>	6
	$\text{APD} = \frac{\text{FME}}{\text{G}} - \frac{1}{7} \left(\text{TW} - \frac{\text{FME}}{\text{G}} \right)$	
	(2) Section 17, definition <i>fixed periodic deduction</i> , paragraph (b), formula—	8 9
	<i>omit, insert—</i>	10 11
	$\text{FPD} = \frac{\text{QW}}{\text{AW}} \left(\text{E} - \frac{1}{7} \left(\frac{\text{AW}}{12} - \text{E} \right) \right) \text{M}$	
Clause 73	Amendment of s 23 (Definition for sdiv 2)	12
	Section 23, definition <i>fixed periodic deduction</i> , paragraph (b), formula—	13 14
	<i>omit, insert—</i>	15 16
	$\text{FPD} = \frac{\text{QW}}{\text{AW}} \left(\text{E} - \frac{1}{7} \left(\frac{\text{AW}}{12} - \text{E} \right) \right) \text{M}$	
Clause 74	Amendment of s 29 (Definitions for sdiv 1)	17
	Section 29(1), definition <i>annual deduction</i> , formula—	18
	<i>omit, insert—</i>	19

[s 75]

$$AD = \frac{AW}{AW + IW} \left(\frac{K(A + B)}{C} - \frac{1}{7} \left(AW + IW - \frac{K(A + B)}{C} \right) \right)$$

Clause 75 Amendment of s 33 (Definitions for sdiv 2) 2

Section 33, definition *annual deduction*, formula— 3

omit, insert— 4

$$AD = \frac{TW}{TW + IW} \left(\frac{K(A + B)}{C} - \frac{1}{7} \left(TW + IW - \frac{K(A + B)}{C} \right) \right)$$

Clause 76 Amendment of s 37 (Definitions for sdiv 1) 6

Section 37, definition *final deduction*, formula— 7

omit, insert— 8

$$FD = \frac{FW}{FW + IW} \left(\frac{K(A + B)}{C} - \frac{1}{7} \left(FW + IW - \frac{K(A + B)}{C} \right) \right)$$

Clause 77 Amendment of s 41 (Definitions for sdiv 2) 10

Section 41, definition *final deduction*, formula— 11

omit, insert— 12

$$FD = \frac{TW}{TW + IW} \left(\frac{K(A + B)}{C} - \frac{1}{7} \left(TW + IW - \frac{K(A + B)}{C} \right) \right)$$

Clause 78 Replacement of s 97A (Application of particular amendments) 14

Section 97A— 15

omit, insert— 16

97A Application of particular amendments

This Act, as amended by the *Revenue Legislation Amendment Act 2022*, part 8, division 3, subdivisions 1 and 2, applies in relation to taxable wages paid or payable from 1 January 2023 in the financial year starting on 1 July 2022 and each later financial year.

Clause 79 Insertion of new s 148

After section 147, as inserted by this Act—

insert—

148 Transitional regulation-making power

- (1) A regulation (a *transitional regulation*) may make provision about a matter for which—
 - (a) it is necessary to make provision to allow or facilitate the doing of anything to achieve the transition from the operation of this Act as in force before its amendment by the *Revenue Legislation Amendment Act 2022*, part 8, division 3, subdivision 1 to the operation of this Act as in force from the commencement; and
 - (b) this Act does not provide or sufficiently provide.
- (2) A transitional regulation may have retrospective operation to a day not earlier than the day this section commences.
- (3) A transitional regulation must declare it is a transitional regulation.
- (4) This section and any transitional regulation expire on the day that is 1 year after this section commences.

[s 80]

Subdivision 2	Amendments relating to mental health levy	1 2
Clause 80	Amendment of pt 2, div 1, sdiv 1, hdg (Wages liable to payroll tax)	3 4
	Part 2, division 1, subdivision 1, heading, after ‘tax’—	5
	<i>insert—</i>	6
	and mental health levy	7
Clause 81	Insertion of new pt 2, div 1, sdiv 3 and sdiv 4, hdg	8
	Part 2, division 1—	9
	<i>insert—</i>	10
	Subdivision 3 Other provisions about imposing liability for mental health levy	11 12 13
	12A Imposition of mental health levy on taxable wages	14 15
	(1) A mental health levy is imposed under this part on particular taxable wages paid or payable in a financial year.	16 17 18
	(2) Amounts attributable to the levy may be used only for providing a service or infrastructure that is consistent with—	19 20 21
	(a) the main objects stated in the <i>Mental Health Act 2016</i> , section 3(1), including the way in which the main objects of that Act are to be achieved; or	22 23 24 25
	(b) the guiding principles stated in the <i>Queensland Mental Health Commission Act 2013</i> , section 5(2) to (5).	26 27 28

12B When liability for mental health levy arises 1

Liability for the mental health levy imposed on 2
taxable wages arises on the return date for 3
lodgement by an employer of a return. 4

12C Particular employer to pay mental health levy 5

The mental health levy must be paid by an 6
employer as provided under divisions 5A, 5B and 7
5C. 8

Subdivision 4 Value of taxable wages 9

Clause 82 Amendment of pt 2, div 3, hdg (Periodic liability) 10

Part 2, division 3, heading, after ‘liability’— 11

insert— 12

for payroll tax 13

Clause 83 Amendment of pt 2, div 4, hdg (Annual liability) 14

Part 2, division 4, heading, after ‘liability’— 15

insert— 16

for payroll tax 17

Clause 84 Amendment of pt 2, div 5, hdg (Final liability) 18

Part 2, division 5, heading, after ‘liability’— 19

insert— 20

for payroll tax 21

Clause 85 Insertion of new pt 2, divs 5A to 5C 22

Part 2— 23

[s 85]

insert—

Division 5A Periodic liability for mental health levy

43B Application of division

This division applies to an employer who is required under section 59 to lodge periodic returns.

43C Meaning of *adjusted primary threshold*

- (1) The *adjusted primary threshold* for a financial year for an employer who is not a group member is the amount worked out using the following formula—

$$A = B \times \frac{C}{D}$$

where—

A means the adjusted primary threshold for the financial year for the employer.

B means \$10m.

C means the amount of taxable wages estimated by the employer to be payable by the employer for the financial year.

D means the total amount of taxable wages and interstate wages estimated by the employer to be payable by the employer for the financial year.

- (2) The *adjusted primary threshold* for a financial year for an employer who is a group member is the amount worked out using the following formula—

$$A = \left(B \times \frac{C}{D} \right) \times \left(\frac{E}{C} \right)$$

where—

A means the adjusted primary threshold for the financial year for the employer.

B means \$10m.

C means the total amount of taxable wages estimated to be payable by all members of the group for the financial year.

D means the total amount of taxable wages and interstate wages estimated to be payable by all members of the group for the financial year.

E means the amount of taxable wages estimated by the employer to be payable by the employer for the financial year.

43D Meaning of *adjusted additional threshold*

- (1) The *adjusted additional threshold* for an employer who is not a group member for a financial year is the amount worked out using the following formula—

$$A = B \times \frac{C}{D}$$

where—

A means the adjusted additional threshold for the employer.

B means \$100m.

C means the amount of taxable wages estimated by the employer to be payable by the employer for the financial year.

[s 85]

D means the total amount of taxable wages and interstate wages estimated by the employer to be payable by the employer for the financial year.

- (2) The *adjusted additional threshold* for an employer who is a group member for a financial year is the amount worked out using the following formula—

$$A = \left(B \times \frac{C}{D} \right) \times \left(\frac{E}{C} \right)$$

where—

A means the adjusted additional threshold for the employer.

B means \$100m.

C means the total amount of taxable wages estimated to be payable by all members of the group for the financial year.

D means the total amount of taxable wages and interstate wages estimated to be payable by all members of the group for the financial year.

E means the amount of taxable wages estimated by the employer to be payable by the employer for the financial year.

43E Meaning of *primary periodic threshold* and *additional periodic threshold*

- (1) The *primary periodic threshold* for an employer for a periodic return period means the amount worked out using the following formula—

$$PPT = A \times \frac{M}{12}$$

where—

A means the adjusted primary threshold for the employer for the financial year in which the period occurs.

M means the number of months in the period.

PPT means the primary periodic threshold for the employer for the period.

- (2) The *additional periodic threshold* for an employer for a periodic return period means the amount worked out using the following formula—

$$\text{APT} = A \times \frac{M}{12}$$

where—

A means the adjusted additional threshold for the employer for the financial year in which the period occurs.

APT means the additional periodic threshold for the employer for the period.

M means the number of months in the period.

43F Amount of periodic levy liability

- (1) An employer's liability (*periodic levy liability*) for the mental health levy for a periodic return period is the total of—
- (a) the primary periodic liability under subsection (2); and
 - (b) the additional periodic liability under subsection (3).
- (2) For subsection (1)(a), the primary periodic liability for a periodic return period is the greater of the amount worked out using the following formula and zero—

[s 85]

1

$$L = \left(TW - \left(PPT \times \frac{A}{B} \right) \right) \times R$$

where—

2

A means the number of days the employer paid, or
was liable to pay, wages in the period.

3

4

B means the number of days in the period.

5

L means the primary periodic liability for the
period.

6

7

PPT means the primary periodic threshold for the
employer for the period.

8

9

R means 0.25%.

10

TW means the amount of the employer's taxable
wages for the period.

11

12

- (3) For subsection (1)(b), the additional periodic
liability for a periodic return period is the greater
of the amount worked out using the following
formula and zero—

13

14

15

16

$$L = \left(TW - \left(APT \times \frac{A}{B} \right) \right) \times R$$

where—

18

A means the number of days the employer paid, or
was liable to pay, wages in the period.

19

20

APT means the additional periodic threshold for
the employer for the period.

21

22

B means the number of days in the period.

23

L means the additional periodic liability for the
period.

24

25

R means 0.5%.

26

TW means the amount of the employer's taxable

27

wages for the period.	1	
Division 5B	Annual liability for mental health levy	2
		3
43G Application of division		4
This division applies to an employer who is required, under section 63, to lodge an annual return for a financial year if the employer—		5 6 7
(a) is not a member of a group on 30 June in the year; or		8 9
(b) is the DGE for a group on 30 June in the year.		10 11
43H Meaning of <i>combined periodic liability</i>		12
The <i>combined periodic liability</i> , for the employer for the financial year, is—		13 14
(a) if the employer is not a member of a group—the total of the employer’s periodic levy liability for each periodic return period in the year; or		15 16 17 18
(b) if the employer is the DGE for a group—the total of each group member’s total periodic levy liability for each periodic return period in the year.		19 20 21 22
43I Definitions for division		23
In this division—		24
<i>additional annual levy amount</i> , for the employer for the financial year, means the greater of the amount worked out using the following formula and zero—		25 26 27 28

[s 85]

1

$$A = \left(B - \left(\left(C \times \frac{B}{D} \right) \times \frac{E}{F} \right) \right) \times R$$

where— 2

A means the additional annual levy amount for the 3
employer for the financial year. 4

B means— 5

(a) if the employer is not a member of a 6
group—the total taxable wages paid or 7
payable by the employer for the financial 8
year; or 9

(b) if the employer is the DGE for a group—the 10
total taxable wages paid or payable by all 11
members of the group for the financial year. 12

C means \$100m. 13

D means— 14

(a) if the employer is not a member of a 15
group—the total taxable wages and 16
interstate wages paid or payable by the 17
employer for the financial year; or 18

(b) if the employer is the DGE for a group—the 19
total taxable wages and interstate wages 20
paid or payable by all members of the group 21
for the financial year. 22

E means— 23

(a) if the employer is not a member of a 24
group—the number of days the employer 25
paid, or was liable to pay, wages for the 26
financial year; or 27

(b) if the employer is the DGE for a group—the 28
number of days the group members paid, or 29

were liable to pay, wages for the financial
year. 1 2

F means the number of days in the financial year. 3

R means 0.5%. 4

annual levy adjustment amount, for the
employer for the financial year, means the
difference between— 5 6 7

(a) the employer's annual levy amount for the
financial year; and 8 9

(b) the employer's combined periodic liability
for the financial year. 10 11

annual levy amount, for the employer for the
financial year, means the total of— 12 13

(a) the primary annual levy amount; and 14

(b) the additional annual levy amount. 15

primary annual levy amount, for the employer
for the financial year, means the greater of the
amount worked out using the following formula
and zero— 16 17 18 19 20

$$A = \left(B - \left(\left(C \times \frac{B}{D} \right) \times \frac{E}{F} \right) \right) \times R$$

where— 21

A means the primary annual levy amount for the
employer for the financial year. 22 23

B means— 24

(a) if the employer is not a member of a
group—the total taxable wages paid or
payable by the employer for the financial
year; or 25 26 27 28

[s 85]

- (b) if the employer is the DGE for a group—the total taxable wages paid or payable by all members of the group for the financial year. 1
2
3
- C** means \$10m. 4
- D** means— 5
- (a) if the employer is not a member of a group—the total taxable wages and interstate wages paid or payable by the employer for the financial year; or 6
7
8
9
- (b) if the employer is the DGE for a group—the total taxable wages and interstate wages paid or payable by all members of the group for the financial year. 10
11
12
13
- E** means— 14
- (a) if the employer is not a member of a group—the number of days the employer paid, or was liable to pay, wages for the financial year; or 15
16
17
18
- (b) if the employer is a DGE for a group—the number of days the group members paid, or were liable to pay, wages for the financial year. 19
20
21
22
- F** means the number of days in the financial year. 23
- R** means 0.25%. 24

43J Amount of annual levy liability 25

- (1) The employer's liability (*annual levy liability*) for the mental health levy for the financial year is— 26
27
28
- (a) the employer's annual levy adjustment amount for the year, if— 29
30
- (i) the employer (or if the employer is the DGE of a group, a group member) lodged, or was required under section 31
32
33

-
- 59 to lodge, a periodic return during the year; and
- (ii) the employer's annual levy amount for the year is greater than the employer's combined periodic liability for the year; or
- (b) the employer's annual levy amount for the year, if the employer (or if the employer is the DGE of a group, each group member) was not required under section 59 to lodge a periodic return during the year.
- Example for paragraph (b)—*
- The amount of an employer's annual levy liability would be the annual levy amount if the employer was exempt, under a certificate issued by the commissioner under section 62, from lodging periodic returns during the financial year.
- (2) However, if the employer lodged, or was required under section 64 to lodge, 1 or more final levy returns during the financial year, for working out the employer's annual levy liability—
- (a) taxable wages and interstate wages (***final return wages***) paid or payable by the employer for a final period during the year are not included in the employer's wages for the year; and
- (b) the periodic levy liability amount for the employer for a final period during the year (***final return liability***) is not included in the employer's periodic levy liability for periodic return periods in the year.
- (3) Subsection (2) does not apply in relation to a final period during the financial year if—
- (a) the commissioner makes an original assessment of the employer's annual levy liability, other than under the Administration Act, section 14(a); and

[s 85]

- (b) the employer is not a group member on 30 June in the year; and 1
2
- (c) the employer was not a group member during the final period; and 3
4
- (d) the employer's annual levy liability would be greater if the final return wages and final return liability for the final period were not included. 5
6
7
8

Notes— 9

- 1 Under section 30(1)(a) of the Administration Act, an employer's annual liability or annual levy liability for a financial year must be paid on the date the employer is required to lodge an annual return for the financial year. 10
11
12
13
14
- 2 An employer may be required, under the Administration Act, to include assessed interest or penalty tax in an assessment of annual liability or annual levy liability. 15
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17
18

43K Entitlement to annual levy refund amount 19

- (1) This section applies if the employer's combined periodic liability for the financial year is greater than the employer's annual levy liability for the year. 20
21
22
23
- (2) The employer is entitled to a refund of the amount (the *annual levy refund amount*) of the difference between the combined periodic liability and the annual levy amount. 24
25
26
27
- (3) Subsection (2) is subject to section 83. 28
- (4) However, the employer is not entitled to a refund of the amount more than 5 years after the making of the assessment of the employer's annual levy liability for the financial year. 29
30
31
32
- (5) This section does not apply in relation to a reassessment of the employer's annual levy liability. 33
34
35

<i>Note—</i>	1
Entitlement to refunds on reassessments is provided for in the Administration Act, part 4, division 2.	2 3
Division 5C Final liability for mental health levy	4 5
43L Application of division	6
(1) This division applies to an employer who is required under section 64 to lodge a final return for a final period if the employer—	7 8 9
(a) is not a member of a group on the last day of the final period; or	10 11
(b) is the DGE for a group on the last day of the final period.	12 13
(2) For this division, a reference to the final period for an employer who is the DGE for a group is a reference to the final period for the change of status of—	14 15 16 17
(a) if the change of status happens to a group member—the group member; or	18 19
(b) if the change of status happens to the DGE—the DGE.	20 21
43M Definitions for division	22
In this division—	23
<i>additional final levy amount</i> , for the employer for the final period, means the greater of the amount worked out using the following formula and zero—	24 25 26 27

[s 85]

1

$$A = \left(FW - \left(\left(C \times \frac{FW}{D} \right) \times \frac{(E + F)}{G} \right) \right) \times R$$

where— 2

A means the additional final levy amount for the 3
employer for the final period. 4

C means \$100m. 5

D means— 6

(a) if the employer is not a member of a 7
group—the total taxable wages and 8
interstate wages paid or payable by the 9
employer during the final period; or 10

(b) if the employer is the DGE for a group—the 11
total taxable wages and interstate wages 12
paid or payable by all relevant group 13
employers during the final period. 14

E means— 15

(a) if the employer is not a member of a 16
group—the number of days in the part of the 17
final period starting on 1 July and ending on 18
31 December for which the employer paid, 19
or was liable to pay, wages; or 20

(b) if the employer is the DGE for a group—the 21
number of days in the part of the final period 22
starting on 1 July and ending on 31 23
December for which 1 or more relevant 24
group employers paid, or were liable to pay, 25
as members of the group taxable wages or 26
interstate wages or taxable wages and 27
interstate wages during the final period. 28

F means— 29

-
- (a) if the employer is not a member of a group—the number of days in the part of the final period starting on 1 January and ending on 30 June for which the employer paid, or was liable to pay, wages; or
- (b) if the employer is the DGE for a group—the number of days in the part of the final period starting on 1 January and ending on 30 June for which 1 or more relevant group employers paid, or were liable to pay, as members of the group taxable wages or interstate wages or taxable wages and interstate wages during the period.
- FW*** means the employer’s final wages for the final period.
- G*** means—
- (a) if the final period is within a financial year that includes 29 February—366; or
- (b) otherwise—365.
- R*** means 0.5%.
- final levy adjustment amount***, for the employer for the final period, means the difference between—
- (a) the employer’s final levy amount for the final period; and
- (b) the employer’s periodic levy liability amount for the final period.
- final levy amount***, for the employer for the final period, means the total of—
- (a) the primary final levy amount; and
- (b) the additional final levy amount.
- final wages***, for the employer for the final period, means—

[s 85]

- (a) if the employer is not a member of a group—the total taxable wages paid or payable by the employer during the final period; or
- (b) if the employer is the DGE for a group—the total taxable wages paid or payable by all members of the group during the final period.
- partial levy amount*, for a periodic return period, means the amount worked out using the following formula—

$$P = PL \times \frac{X}{Y}$$

- where—
- P* means the partial levy amount in dollars.
- PL* means—
- (a) if the employer is not a member of a group—the employer's periodic levy liability for the period; or
- (b) if the employer is a DGE for a group—the total periodic levy liability for the period for all group members.
- X* means the number of days in the period that are in the final period.
- Y* means the total number of days in the final period.
- periodic levy liability amount*, for an employer for the final period, means the sum of—
- (a) either—

-
- (i) if the employer is not a member of a group—the employer’s periodic levy liability for a periodic return period wholly within the final period, even if the return date for lodging the periodic return is after the return date for lodging the final return; or
- (ii) if the employer is the DGE for a group—the total of each group member’s total periodic levy liability for a periodic return period wholly within the final period, even if the return date for lodging the periodic return is after the return date for lodging the final return; and
- (b) for a day in the final period not included in a periodic return period mentioned in paragraph (a)—the partial levy amount for the periodic return period that includes the day, even if the return date for lodging the periodic return is after the return date for lodging the final return.

primary final levy amount, for the employer for the final period, means the greater of the amount worked out using the following formula and zero—

$$A = \left(FW - \left(\left(C \times \frac{FW}{D} \right) \times \frac{(E + F)}{G} \right) \right) \times R$$

- where—
- A** means the primary final levy amount for the employer for the final period.
- C** means \$10m.
- D** means—

[s 85]

- (a) if the employer is not a member of a group—the total taxable wages and interstate wages paid or payable by the employer during the final period; or 1
2
3
4
- (b) if the employer is the DGE for a group—the total taxable wages and interstate wages paid or payable by all relevant group employers during the final period. 5
6
7
8
- E* means— 9
- (a) if the employer is not a member of a group—the number of days in the part of the final period starting on 1 July and ending on 31 December for which the employer paid, or was liable to pay, wages; or 10
11
12
13
14
- (b) if the employer is the DGE for a group—the number of days in the part of the final period starting on 1 July and ending on 31 December for which 1 or more relevant group employers paid, or were liable to pay, as members of the group taxable wages or interstate wages or taxable wages and interstate wages. 15
16
17
18
19
20
21
22
- F* means— 23
- (a) if the employer is not a member of a group—the number of days in the part of the final period starting on 1 January and ending on 30 June for which the employer paid, or was liable to pay, wages; or 24
25
26
27
28
- (b) if the employer is the DGE for a group—the number of days in the part of the final period starting on 1 January and ending on 30 June for which 1 or more relevant group employers paid, or were liable to pay, as members of the group taxable wages or interstate wages or taxable wages and interstate wages. 29
30
31
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36

<i>FW</i> means the employer's final wages for the final period.	1 2
<i>G</i> means—	3
(a) if the final period is within a financial year that includes 29 February—366; or	4 5
(b) otherwise—365.	6
<i>R</i> means 0.25%.	7
<i>relevant group employer</i> , for the final period in relation to the DGE for a group, means an employer who was a member of the group for all or part of the period.	8 9 10 11

43N Amount of final levy liability 12

- | | |
|--|----------------------------------|
| (1) This section states the employer's liability (<i>final levy liability</i>) for the mental health levy for the final period. | 13
14
15 |
| (2) The employer's final levy liability for the final period is the employer's final levy adjustment amount for the period if— | 16
17
18 |
| (a) either— | 19 |
| (i) the employer (or if the employer is the DGE for a group, a group member) lodged, or was required under section 59 to lodge, a periodic return during the period; or | 20
21
22
23
24 |
| (ii) after the last day of the final period— | 25 |
| (A) if the employer is not a member of a group—the employer will be required under section 59 to lodge a periodic return for a periodic return period that is wholly or partly within the final period; or | 26
27
28
29
30
31 |
| (B) if the employer is the DGE for a group—the group member whose | 32
33 |

[s 85]

- status has changed will be 1
required under section 59 to lodge 2
a periodic return for a periodic 3
return period that is wholly or 4
partly within the final period; and 5
- (b) the employer's final levy amount for the 6
period is greater than the employer's 7
periodic levy liability amount for the final 8
period. 9
- (3) The employer's final levy liability for the final 10
period is the employer's final levy amount for the 11
period, if— 12
- (a) the employer (or if the employer is the DGE 13
for a group, each group member) was not 14
required under section 59 to lodge a periodic 15
return during the period; and 16
- (b) subsection (2) does not apply. 17
- Example—* 18
- The amount of an employer's final levy liability would 19
be the final levy amount if the employer was exempt, 20
under a certificate issued by the commissioner under 21
section 62, from lodging periodic returns during the 22
final period. 23
- (4) However, subsection (5) applies if— 24
- (a) for an employer who is not a member of a 25
group— 26
- (i) the employer did not pay and was not 27
liable to pay taxable wages or interstate 28
wages for any part of the final period; 29
and 30
- (ii) the employer satisfies the 31
commissioner that, because of the 32
nature of the employer's trade or 33
business, the taxable wages and 34
interstate wages, if any, paid or payable 35
by the employer fluctuate with 36

-
- different periods of the financial year; 1
or 2
- (b) for an employer who is the DGE for a 3
group— 4
- (i) the group member whose status has 5
changed did not pay and was not liable 6
to pay taxable wages or interstate 7
wages for any part of the final period; 8
and 9
- (ii) the employer satisfies the 10
commissioner that, because of the 11
nature of the group member's trade or 12
business, the taxable wages and 13
interstate wages, if any, paid or payable 14
by the group member fluctuate with 15
different periods of the financial year. 16
- (5) For working out the employer's final levy liability 17
for the final period, the commissioner may— 18
- (a) for an employer who is not a member of a 19
group, treat the employer— 20
- (i) if the employer has conducted the 21
employer's trade or business in 22
Australia during the whole of the final 23
period—as an employer throughout the 24
final period; or 25
- (ii) if the employer has conducted the 26
employer's trade or business in 27
Australia during part only of the final 28
period—as an employer during that 29
part of the final period; or 30
- (b) for an employer who is the DGE for a 31
group, treat the group member whose status 32
has changed— 33
- (i) if the group member has conducted the 34
member's trade or business in Australia 35
during the whole of the final 36

[s 85]

period—as an employer throughout the final period; or	1 2
(ii) if the group member has conducted the member’s trade or business in Australia during part only of the final period—as an employer during that part of the final period.	3 4 5 6 7
<i>Notes—</i>	8
1 Under section 30(1)(a) of the Administration Act, an employer’s final levy liability for a final period must be paid on the date the employer is required to lodge a final return for the final period.	9 10 11 12
2 An employer may be required, under the Administration Act, to include assessed interest or penalty tax in an assessment of final levy liability.	13 14 15

430 Entitlement to final levy refund amount 16

- (1) This section applies if the employer’s periodic levy liability amount for the final period is greater than the employer’s final levy amount for the period. 17
18
19
20
- (2) The employer is entitled to a refund of the amount (the *final levy refund amount*) of the difference between the periodic levy liability amount and the final levy amount. 21
22
23
24
- (3) Subsection (2) is subject to section 83. 25
- (4) However, the employer is not entitled to a refund of the amount more than 5 years after the making of the assessment of the employer’s final levy liability for the final period. 26
27
28
29
- (5) This section does not apply in relation to a reassessment of the employer’s final levy liability. 30
31
32

Note— 33
Entitlement to refunds on reassessments is provided for in the Administration Act, part 4, division 2. 34
35

Clause 86	Amendment of s 57 (Cancellation of registration)	1
	(1) Section 57(1)(a)(ii), after ‘final liability’—	2
	<i>insert—</i>	3
	and final levy liability	4
	(2) Section 57(1)(b)(ii), after ‘annual liability’—	5
	<i>insert—</i>	6
	and annual levy liability	7
Clause 87	Amendment of s 59 (Periodic returns)	8
	Section 59(4)—	9
	<i>insert—</i>	10
	(c) state the employer’s periodic levy liability for the periodic return period.	11 12
Clause 88	Amendment of s 61 (Deemed lodgement of periodic return—payment by electronic transfer of funds)	13 14
	(1) Section 61(1)(a), after ‘tax’—	15
	<i>insert—</i>	16
	or mental health levy	17
	(2) Section 61(1)(b), after ‘liability’—	18
	<i>insert—</i>	19
	or periodic levy liability	20
	(3) Section 61(3), after ‘liability’—	21
	<i>insert—</i>	22
	and periodic levy liability	23
Clause 89	Amendment of s 62 (Exemption from requirement to lodge periodic returns)	24 25
	Section 62(5), after ‘payroll tax’—	26

[s 90]

insert—

1

or mental health levy

2

Clause 90 Amendment of s 63 (Annual return)

3

Section 63(3)—

4

insert—

5

(d) if the employer is not a group member or is
the DGE for a group—state the employer’s
annual levy liability or annual levy refund
amount for the year.

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7

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9

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Clause 91 Amendment of s 64 (Final return)

11

(1) Section 64(1), ‘This section’—

12

omit, insert—

13

Subsection (2)

14

(2) Section 64(3)—

15

insert—

16

(d) if the employer is not a member of a group
on the last day of the final period—state the
employer’s final levy liability or final levy
refund amount for the period.

17

18

19

20

(3) Section 64—

21

insert—

22

(4) Subsection (5) applies if, during a financial year,
a change of status happens for a relevant
employer who is a member of a group (the
relevant group member).

23

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(5) The DGE for the group on the last day of the final
period for the change of status must, not later than
21 days after the change of status happens, lodge

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28

29

	a return for taxable wages paid or payable by the relevant group member for the final period.	1 2
(6)	The return must—	3
	(a) be in the approved form; and	4
	(b) state the wages that were paid or payable during the period, as a member of the group, by each employer who was a member of the group for all or part of the period; and	5 6 7 8
	(c) state the DGE’s final levy liability or final levy refund amount for the period.	9 10
Clause 92	Amendment of s 83 (Application of annual refund amount or final refund amount)	11 12
(1)	Section 83, heading, from ‘or final’—	13
	<i>omit, insert—</i>	14
	, annual levy refund amount, final refund amount or final levy refund amount	15 16
(2)	Section 83(1)—	17
	<i>omit, insert—</i>	18
(1)	This section applies if an employer is entitled to an annual refund amount, annual levy refund amount, final refund amount or final levy refund amount on an original assessment of the employer’s annual liability, annual levy liability, final liability or final levy liability.	19 20 21 22 23 24
	<i>Note—</i>	25
	See the Administration Act, part 4, division 2, for provisions about entitlement to refunds on a reassessment of an employer’s annual liability, annual levy liability, final liability or final levy liability.	26 27 28 29

[s 93]

Clause 93	Amendment of s 85 (Entitlement to a refund of payroll tax)	1
		2
(1)	Section 85, heading, ‘of payroll tax’	3
	<i>omit.</i>	4
(2)	Section 85—	5
	<i>insert—</i>	6
	(2) An employer is not entitled to a refund of an amount of the mental health levy paid, or purportedly paid, by the employer other than under—	7
		8
		9
		10
	(a) section 43K or 43O; or	11
	(b) the Administration Act, part 4, division 2.	12
Clause 94	Amendment of schedule (Dictionary)	13
(1)	Schedule—	14
	<i>insert—</i>	15
	<i>additional annual levy amount</i> , for part 2, division 5B, see section 43I.	16
		17
	<i>additional final levy amount</i> , for part 2, division 5C, see section 43M.	18
		19
	<i>additional periodic threshold</i> , for part 2, division 5A, see section 43E.	20
		21
	<i>adjusted additional threshold</i> , for part 2, division 5A, see section 43D.	22
		23
	<i>adjusted primary threshold</i> , for part 2, division 5A, see section 43C.	24
		25
	<i>annual levy adjustment amount</i> , for part 2, division 5B, see section 43I.	26
		27
	<i>annual levy amount</i> , for part 2 division 5B, see section 43I.	28
		29
	<i>annual levy liability</i> see section 43J.	30

<i>combined periodic liability</i> , for part 2, division 5B, see section 43H.	1 2
<i>final levy adjustment amount</i> , for part 2, division 5C, see section 43M.	3 4
<i>final levy amount</i> , for part 2, division 5C, see section 43M.	5 6
<i>final levy liability</i> see section 43N.	7
<i>mental health levy</i> means mental health levy imposed under section 12A.	8 9
<i>partial levy amount</i> , for part 2, division 5C, see section 43M.	10 11
<i>periodic levy liability</i> see section 43F(1).	12
<i>periodic levy liability amount</i> see section 43M.	13
<i>primary annual levy amount</i> , for part 2, division 5B, see section 43I.	14 15
<i>primary final levy amount</i> , for part 2, division 5C, see section 43M.	16 17
<i>primary periodic threshold</i> , for part 2, division 5A, see section 43E.	18 19
(2) Schedule, definition <i>final wages</i> —	20
<i>insert</i> —	21
(c) for part 2, division 5C, see section 43M.	22
(3) Schedule, definition <i>relevant group employer</i> —	23
<i>insert</i> —	24
(c) for part 2, division 5C, see section 43M.	25