

I hereby certify that this PUBLIC BILL has finally passed the Legislative Assembly of Queensland.

Legislative Assembly Chamber,  
Brisbane,

The Clerk of the Parliament.

21 June 2018

In the name and on behalf of the Queen, I assent to this Bill.

Paul de Jersey  
Government House,  
Brisbane,

21st June 2018



Queensland

**No. 12 of 2018**  
**A BILL for**

**An Act to amend the Duties Act 2001, the First Home Owner Grant Act 2000, the Land Tax Act 2010, the Land Tax Regulation 2010, the Mineral Resources Act 1989, the Payroll Tax Act 1971, the Petroleum and Gas (Production and Safety) Act 2004, the Taxation Administration Act 2001 and the Taxation Administration Regulation 2012 for particular purposes**



## Queensland

# Revenue Legislation Amendment Bill 2018

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# 2018

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## A Bill

for

**An Act to amend the *Duties Act 2001*, the *First Home Owner Grant Act 2000*, the *Land Tax Act 2010*, the *Land Tax Regulation 2010*, the *Mineral Resources Act 1989*, the *Payroll Tax Act 1971*, the *Petroleum and Gas (Production and Safety) Act 2004*, the *Taxation Administration Act 2001* and the *Taxation Administration Regulation 2012* for particular purposes**

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[s 1]

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## The Parliament of Queensland enacts—

# Part 1 Preliminary

## 1 Short title

This Act may be cited as the *Revenue Legislation Amendment Act 2018*.

## 2 Commencement

- (1) Part 2 commences on 1 July 2018.
- (2) Part 3 is taken to have commenced on 1 January 2018.
- (3) Parts 4 and 5 commence on 30 June 2018.
- (4) Part 7 commences on 1 July 2018.

# Part 2 Amendment of Duties Act 2001

## 3 Act amended

This part amends the *Duties Act 2001*.

## 4 Amendment of s 244 (AFAD for transfer duty)

Section 244(2) and (3), ‘3%’—

*omit, insert—*

7%

## 5 Amendment of s 245 (AFAD for landholder duty)

Section 245(2) and (4)(b), ‘3%’—

*omit, insert—*

---

7%

**6 Amendment of s 246 (AFAD for corporate trustee duty)**

Section 246(2), ‘3%’—

*omit, insert—*

7%

**7 Amendment of s 383 (Rate of vehicle registration duty, other than for a special vehicle)**

(1) Section 383, from ‘is as stated’—

*omit, insert—*

is the total of—

- (a) the rate stated in schedule 4C; and
- (b) if the dutiable value of the vehicle at the dutiable day is more than \$100,000—the rate of \$2 for each \$100, and each part of \$100, of the vehicle’s dutiable value.

(2) Section 383—

*insert—*

- (2) Subsection (1)(b) does not apply to a vehicle that has a GVM under the Vehicle Registration Act of more than 4.5t.

**8 Insertion of new ch 17, pt 24**

Chapter 17—

*insert—*

**Part 24**

**Transitional provisions  
for Revenue Legislation  
Amendment Act 2018**



[s 9]

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### **668 Definition for part**

In this part—

*amending Act* means the *Revenue Legislation Amendment Act 2018*.

### **669 Application of amendments increasing the rate of AFAD**

Sections 244 to 246 as amended by the amending Act apply in relation to a relevant transaction within the meaning of section 230 if liability for transfer duty, landholder duty or corporate trustee duty arises on or after the commencement.

### **670 Application of amendments about rate of vehicle registration duty**

Section 383 as amended by the amending Act applies in relation to an application to register or transfer a vehicle if the application is made on or after the commencement.

## **Part 3                                      Amendment of First Home Owner Grant Act 2000**

### **9                      Act amended**

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

### **10                    Amendment of pt 3, div 6, hdg (Particular eligible transactions—1 July 2016 to 31 December 2017)**

Part 3, division 6, heading, ‘31 December 2017’—

*omit, insert—*

**30 June 2018**

**11 Amendment of s 25D (Meaning of *particular eligible transaction* for div 6)**

Section 25D(1), '31 December 2017'—

*omit, insert—*

30 June 2018

**Part 4 Amendment of Land Tax Act 2010**

**12 Act amended**

This part amends the *Land Tax Act 2010*.

**13 Amendment of s 53 (Land used for primary production)**

Section 53(1)—

*omit, insert—*

- (1) This section applies to land, or a part of land, that is used solely for the business of primary production, but only if the land or the part of land is used for an activity prescribed by regulation that is carried on for the business.

**14 Amendment of sch 1 (Rate of land tax—individuals other than absentees and trustees)**

Schedule 1, entry for total taxable value of \$5,000,000 or more—

*omit, insert—*

|  |  |
|--|--|
| \$5,000,000 or more but less than \$10,000,000 | \$62,500 plus 1.75c for each \$1 more than \$5,000,000   |
| \$10,000,000 or more                           | \$150,000 plus 2.25c for each \$1 more than \$10,000,000 |

[s 15]

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**15 Amendment of sch 2 (Rate of land tax—companies and trustees)**

Schedule 2, entry for total taxable value of \$5,000,000 or more—

*omit, insert—*

|  |   |
|--|---|
| \$5,000,000 or more but less than \$10,000,000 | \$75,000 plus 2.0c for each \$1 more than \$5,000,000   |
| \$10,000,000 or more                           | \$175,000 plus 2.5c for each \$1 more than \$10,000,000 |

**16 Amendment of sch 3 (Rate of land tax—absentees)**

Schedule 3, part 1, entry for total taxable value of \$5,000,000 or more—

*omit, insert—*

|  |   |
|--|---|
| \$5,000,000 or more but less than \$10,000,000 | \$75,000 plus 2.0c for each \$1 more than \$5,000,000   |
| \$10,000,000 or more                           | \$175,000 plus 2.5c for each \$1 more than \$10,000,000 |

**Part 5 Amendment of Land Tax Regulation 2010**

**17 Regulation amended**

This part amends the *Land Tax Regulation 2010*.

**18 Insertion of new s 2A**

After section 2—

*insert—*

## **2A Primary production activities—Act, s 53**

For section 53(1) of the Act, the following activities are prescribed—

- (a) maintaining animals for the purpose of selling the animals or their bodily produce, including their natural increase;
- (b) cultivating land for the purpose of selling produce;
- (c) propagating or cultivating plants or mushrooms, for the purpose of selling the plants or mushrooms or produce from the plants, whether the plants or mushrooms are grown—
  - (i) in sand, gravel or liquid, without soil and with added nutrients; or
  - (ii) in the ground or in pots, bags or containers;
- (d) planting or tending trees in a plantation or forest for the purpose of selling the trees or produce from the trees;
- (e) an activity, other than an activity mentioned in paragraph (a), (b), (c) or (d), that is agriculture, dairy farming or pasturage;
- (f) an activity that is—
  - (i) directly related to, and carried out to support, an activity mentioned in any of paragraphs (a) to (e); and
  - (ii) carried on for the same business of primary production mentioned in section 53(1) of the Act.

[s 19]

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## **Part 6**                      **Amendment of Mineral Resources Act 1989**

### **19 Act amended**

This part amends the *Mineral Resources Act 1989*.

### **20 Insertion of new ch 11, pt 3, div 8**

Chapter 11, part 3—

*insert—*

#### **Division 8              Evidence**

##### **333QA Application of division**

This division applies to a proceeding relating to a royalty-related amount, whether the proceeding is under this Act or another law.

##### **333QB Evidentiary certificates**

A certificate purporting to be signed by the Minister stating any of the following matters is evidence of the matter—

- (a) on a stated date—
  - (i) a stated person was liable to pay, or paid, a stated amount; or
  - (ii) a stated notice was published in a stated way; or
  - (iii) a stated person made, gave or executed a stated document; or
  - (iv) an assessment was made; or
  - (v) a stated document was given to a stated person in a stated way; or

- (vi) a stated document or information was not received by a stated person; or
- (vii) a stated person had or had not done a stated thing required to be done under this Act;
- (b) the details of an assessment;
- (c) a stated person is authorised to conduct a stated proceeding for the Minister;
- (d) a stated document is a copy of, or part of, another document.

**21 Amendment of s 822 (Application of ch 11, pt 3, divs 2 and 3 for royalty payable for period occurring before 1 July 2014)**

(1) Section 822(2)—

*omit, insert—*

- (2) For applying subsection (1) to royalty payable for a period occurring before 1 July 2014, an assessment or reassessment of royalty for the period that was made under the Act as in force before 1 July 2014 is taken to be an original assessment or reassessment, as the case may be, for chapter 11, part 3.

(2) Section 822—

*insert—*

- (5) Subsection (2), as amended by the *Revenue Legislation Amendment Act 2018*, is taken to have applied from 1 July 2014.

*Note—*

For the validity of assessments and reassessments of royalty made before 1 July 2014, see also section 844.

[s 22]

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## **22 Insertion of new ch 15, pt 14**

Chapter 15—

*insert—*

### **Part 14 Transitional provisions for Revenue Legislation Amendment Act 2018**

#### **844 Validity of assessments and reassessments of royalty made before 1 July 2014**

- (1) This section applies to an assessment or reassessment of royalty purportedly made under this Act as in force before 1 July 2014.
- (2) The assessment or reassessment is taken to have been validly made.

#### **845 Gross value royalty decisions—periods occurring before 1 September 2013**

- (1) This section applies in relation to minerals sold, disposed of or used before 1 September 2013.
- (2) For assessing or reassessing royalty payable for the minerals, the repealed regulation is taken to have provided that a gross value royalty decision, or an amended gross value royalty decision, may have applied—
  - (a) to a return period whether or not a person had lodged a royalty return for the period; and
  - (b) for a period starting or ending before the decision was made or amended.

*Note—*

See, however, section 331B in relation to the circumstances in which a reassessment of royalty payable for the minerals may be made.

- 
- (3) For subsection (2)—
- (a) section 43D(2) of the repealed regulation does not apply; and
  - (b) any of the following notices or applications may be given or made at any time—
    - (i) a notice asking a holder to apply for a gross value royalty decision under section 43D of the repealed regulation;
    - (ii) a notice proposing to amend a gross value royalty decision under section 43I of the repealed regulation;
    - (iii) an application to amend a gross value royalty decision under section 43J of the repealed regulation.
- (4) Subsections (2) and (3) apply despite sections 43D(3), 43F(6), 43I(1)(a), 43J(2) and 43K(2) of the repealed regulation as in force from time to time before 1 September 2013.
- (5) In this section—
- repealed regulation* means the *Mineral Resources Regulation 2003*.

## Part 7                      **Amendment of Payroll Tax Act 1971**

### **23      Act amended**

This part amends the *Payroll Tax Act 1971*.

### **24      Amendment of s 27A (Rebate for periodic liability)**

Section 27A(3), definition *rebate*, paragraph (a)—  
*omit, insert—*



[s 25]

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

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

where—

**R** means—

- (a) if the periodic return period is in an eligible year ending on 30 June 2017, 2018 or 2019—2; or  
(b) otherwise—4.

**T** means the appropriate rate of payroll tax for the periodic return period.

**W** means the amount of wages mentioned in subsection (1) for the periodic return period;

## 25 Amendment of s 35A (Rebate for annual payroll tax amount)

Section 35A(4), definition *rebate*, paragraph (a)—  
*omit, insert—*

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

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

where—

**R** means—

- (a) if the eligible year ends on 30 June 2017, 2018 or 2019—2; or  
(b) otherwise—4.

**T** means the appropriate rate of payroll tax for the eligible year.

---

**W** means the amount of wages mentioned in subsection (1) for the eligible year;

**26 Amendment of s 43A (Rebate for final payroll tax amount)**

Section 43A(3), definition *rebate*, paragraph (a)—  
*omit, insert—*

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

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

where—

**R** means—

- (a) if the final period is in an eligible year ending on 30 June 2017, 2018 or 2019—2; or  
(b) otherwise—4.

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

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

**27 Insertion of new pt 13**

After part 12—

*insert—*

**Part 13**

**Transitional provision  
for Revenue Legislation  
Amendment Act 2018**

[s 28]

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### **145 Retrospective application of increased rebate under ss 27A, 35A and 43A**

Sections 27A, 35A and 43A as amended by the *Revenue Legislation Amendment Act 2018*—

- (a) apply, and are taken to have applied from 1 July 2016, in relation to wages paid or payable in the financial year ending on 30 June 2017; and
- (b) apply, and are taken to have applied from 1 July 2017, in relation to wages paid or payable in the financial year ending on 30 June 2018.

### **28 Amendment of schedule (Dictionary)**

Schedule, definition *eligible year*, ‘or 2018’—  
*omit, insert—*  
    , 2018 or 2019

## **Part 8 Amendment of Petroleum and Gas (Production and Safety) Act 2004**

### **29 Act amended**

This part amends the *Petroleum and Gas (Production and Safety) Act 2004*.

### **30 Insertion of new ch 6, pt 2, div 5**

Chapter 6, part 2—  
*insert—*

#### **Division 5 Evidence**

### **599H Application of division**

This division applies to a proceeding relating to a royalty-related amount, whether the proceeding is under this Act or another law.

### **599I Evidentiary certificates**

- (1) A certificate purporting to be signed by the Minister stating any of the following matters is evidence of the matter—
  - (a) on a stated date—
    - (i) a stated person was liable to pay, or paid, a stated amount; or
    - (ii) a stated notice was published in a stated way; or
    - (iii) a stated person made, gave or executed a stated document; or
    - (iv) an assessment or determination was made; or
    - (v) a stated document was given to a stated person in a stated way; or
    - (vi) a stated document or information was not received by a stated person; or
    - (vii) a stated person had or had not done a stated thing required to be done under this Act;
  - (b) the details of an assessment or determination;
  - (c) a stated person is authorised to conduct a stated proceeding for the Minister;
  - (d) a stated document is a copy of, or part of, another document.
- (2) In this section—

[s 31]

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*determination* has the meaning given under this Act as in force before 1 July 2014.

**31 Amendment of s 988 (Application of assessment and royalty penalty provisions for petroleum royalty payable for period occurring before 1 July 2014)**

Section 988—

*insert—*

*Note—*

For the validity of determinations of petroleum royalty made before 1 July 2014, see also section 1001.

**32 Insertion of new ch 15, pt 23**

Chapter 15—

*insert—*

**Part 23 Transitional provision  
for Revenue Legislation  
Amendment Act 2018**

**1001 Validity of determinations of petroleum  
royalty made before 1 July 2014**

- (1) This section applies to a determination of petroleum royalty purportedly made by the Minister under this Act as in force before 1 July 2014.
- (2) The determination is taken to have been validly made.

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## Part 9                      Amendment of Taxation Administration Act 2001

### 33      Act amended

This part amends the *Taxation Administration Act 2001*.

### 34      Amendment of s 148 (Ways document given by commissioner)

(1) Section 148—

*insert—*

(da) made available to the person using an approved information system in the circumstances prescribed by regulation; or

(2) Section 148(da) and (e)—

*renumber* as section 148(e) and (f).

### 35      Amendment of s 149 (When document given by commissioner)

Section 149(1)(d), after ‘it is’—

*insert—*

made available using an approved information system or

## Part 10                      Amendment of Taxation Administration Regulation 2012

### 36      Regulation amended

This part amends the *Taxation Administration Regulation 2012*.

[s 37]

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### **37 Insertion of new ss 14 and 15**

After section 13—

*insert—*

#### **14 Way documents may be given by commissioner—Act, s 148**

For section 148(e) of the Act, the circumstances are that—

- (a) the document relates to land tax under the *Land Tax Act 2010*; and
- (b) the person has consented to the document being given using the approved information system; and
- (c) the document is made available in a format that can be saved and stored by the person outside the approved information system.

#### **15 When document is given by commissioner—Act, s 149**

- (1) For section 149(1)(d) of the Act, a document made available using an approved information system is taken to be given to the person on—
  - (a) the date the commissioner gives the person notice the document is available using the approved information system; or
  - (b) if the person satisfies the commissioner that, on the date mentioned in paragraph (a), the approved information system itself was not available to be accessed—the date the document is first available, using the approved information system, after the notice mentioned in paragraph (a) is given.

*Examples for paragraph (b)—*

- 1 Planned system maintenance or an unplanned system outage affects the approved information system and prevents it being accessed. In this case,

the approved information system itself was not available to be accessed.

- 2 The approved information system is functioning normally, but the person does not have access to the internet. In this case, the approved information system itself is still available to be accessed.
- (2) For subsection (1), the notice is taken to be given to the person on—
- (a) if the notice is given by email—the date the email is sent; or
  - (b) if the notice is given by text message—the date the text message is sent.

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