

# TASMANIA

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## TAXATION RELIEF BILL 2013

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# **TAXATION RELIEF BILL 2013**

This Public Bill originated in the House of Assembly, and, having this day passed, is now ready for presentation to the Legislative Council for its concurrence.

P. R. ALCOCK, *Clerk of the House*  
30 May 2013

*(Brought in by the Minister for Finance, the Honourable Scott  
Bacon)*

## **A BILL FOR**

**An Act to amend the *Duties Act 2001*, the *First Home Owner Grant Act 2000* and the *Payroll Tax Act 2008***

Be it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:

## **PART 1 – PRELIMINARY**

### **1. Short title**

This Act may be cited as the *Taxation Relief Act 2013*.

### **2. Commencement**

This Act commences on 1 July 2013.

*Taxation Relief Act 2013*  
*Act No. of*

s. 3

Part 2 – Duties Act 2001 Amended

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**PART 2 – DUTIES ACT 2001 AMENDED**

**3. Principal Act**

In this Part, the *Duties Act 2001*\* is referred to as the Principal Act.

**4. Section 199 amended (Exemptions)**

Section 199(1) of the Principal Act is amended as follows:

- (a) by omitting from paragraph (f)(ii) “transfer.” and substituting “transfer;”;
- (b) by inserting the following paragraph after paragraph (f):
  - (g) an application to register a trailer, or a notice of change of beneficial ownership of a trailer, if the trailer is constructed principally for use as a dwelling.

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\*No. 15 of 2001

*Taxation Relief Act 2013*  
*Act No. of*

Part 3 – First Home Owner Grant Act 2000 Amended

s. 5

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**PART 3 – FIRST HOME OWNER GRANT ACT 2000  
AMENDED**

**5. Principal Act**

In this Part, the *First Home Owner Grant Act 2000*\* is referred to as the Principal Act.

**6. Section 3 amended (Interpretation)**

Section 3(1) of the Principal Act is amended by inserting after the definition of *home* the following definition:

*new home* means –

- (a) a home that has not previously been occupied or sold as a place of residence; or
- (b) a home that –
  - (i) under section 40-75(1)(b) of the *A New Tax System (Goods and Services Tax) Act 1999* of the Commonwealth, would be considered new residential premises due to substantial renovations; and
  - (ii) has not been occupied or sold as a place of

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\*No. 19 of 2000

*Taxation Relief Act 2013*  
*Act No. of*

s. 7

Part 3 – First Home Owner Grant Act 2000 Amended

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residence since those  
substantial renovations  
were completed;

**7. Section 13 amended (Eligible transaction)**

Section 13(1) of the Principal Act is amended by omitting paragraph (a) and substituting the following paragraphs:

- (a) a contract made on or after 1 July 2000 and before 1 July 2014 for the purchase of a home in the State;
- (ab) a contract made on or after 1 July 2000 for the purchase of a new home in the State;

**8. Section 18A amended (Conditions on increase of grant)**

Section 18A(1) of the Principal Act is amended by omitting the definition of *new home*.

*Taxation Relief Act 2013*  
*Act No. of*

Part 4 – Payroll Tax Act 2008 Amended

**s. 9**

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**PART 4 – PAYROLL TAX ACT 2008 AMENDED**

**9. Principal Act**

In this Part, the *Payroll Tax Act 2008*\* is referred to as the Principal Act.

**10. Schedule 1 amended (Calculation of Payroll Tax Liability for Financial Year Commencing 1 July 2008 and Subsequent Financial Years)**

Schedule 1 to the Principal Act is amended by omitting the definition of *TA* from clause 1 of Part 1 and substituting:

*TA* or *threshold amount* is –

- (a) \$1 010 000 for a financial year commencing on or before 1 July 2012; or
- (b) \$1 250 000 for a financial year commencing on or after 1 July 2013.

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\*No. 16 of 2008

*Taxation Relief Act 2013*  
*Act No. of*

s. 11

Part 5 – Miscellaneous

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**PART 5 – MISCELLANEOUS**

**11. Repeal of Act**

This Act is repealed on the three hundred and sixty fifth day from the day on which it receives the Royal Assent.