

TASMANIA

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**JOBS PACKAGE (MISCELLANEOUS  
AMENDMENTS) BILL 2013**

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# **JOBS PACKAGE (MISCELLANEOUS AMENDMENTS) 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*  
19 March 2013

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

## **A BILL FOR**

**An Act to amend the *Employment Incentive Scheme (Payroll Tax Rebate) Act 2009* and the *First Home Owner Grant Act 2000***

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 *Jobs Package (Miscellaneous Amendments) Act 2013*.

### **2. Commencement**

- (1) Part 1 and Part 2 are taken to have commenced on 10 December 2012.

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Part 1 – Preliminary

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- (2) Part 3 is taken to have commenced on 1 January 2013.

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This Act is repealed on the three hundred and sixty fifth day from the day on which it receives the Royal Assent.

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Part 2 – Employment Incentive Scheme (Payroll Tax Rebate) Act 2009  
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**PART 2 – EMPLOYMENT INCENTIVE SCHEME  
(PAYROLL TAX REBATE) ACT 2009 AMENDED**

**4. Principal Act**

In this Part, the *Employment Incentive Scheme (Payroll Tax Rebate) Act 2009\** is referred to as the Principal Act.

**5. Section 4 amended (Establishment of scheme)**

Section 4 of the Principal Act is amended by inserting after subsection (4) the following subsections:

- (5) The Crown is to establish a scheme for the payment of rebates equivalent to the payroll tax paid on new employment created between 10 December 2012 and 30 June 2014.
- (6) Rebates under the scheme referred to in subsection (5) may be paid in respect of wages paid before 1 July 2015.

**6. Section 7 amended (Repeal of Act)**

Section 7 of the Principal Act is amended by omitting “1 January 2017” and substituting “1 January 2019”.

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**7. Section 10 amended (Claim for rebate)**

Section 10 of the Principal Act is amended by inserting after subsection (7A) the following subsection:

(7B) A claim under a scheme established under section 4(5) may not be made after 31 December 2015.

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

**8. Principal Act**

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

**9. Section 18 substituted**

Section 18 of the Principal Act is repealed and the following sections are substituted:

**18. Amount of grant**

- (1) The amount of a first home owner grant is the lesser of the following:
  - (a) the consideration for the eligible transaction;
  - (b) the amount specified in subsection (2).

**Note:** Where the consideration is zero, a grant is not payable.

- (2) For subsection (1)(b) –
  - (a) if the first home owner grant relates to an eligible transaction that satisfies section 18A, the amount is \$15 000; or

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- (b) if the first home owner grant relates to an eligible transaction that does not satisfy section 18A, the amount is \$7 000.

**18A. Conditions on increase of grant**

- (1) In this section –

***commencement of building*** means the completion of the laying of the foundations for the building;

***contract for an off-the-plan purchase***, in relation to a new home, means a contract for both –

- (a) the purchase of land, or an interest in land; and
- (b) the construction of a new home on that land;

***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



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Commonwealth,  
would be  
considered new  
residential  
premises due to  
substantial  
renovations; and

(ii) has not been  
occupied or sold  
as a place of  
residence since  
those substantial  
renovations were  
completed.

(2) An eligible transaction satisfies this  
section if –

(a) the commencement date of the  
eligible transaction is on or after  
1 January 2013 but before  
1 July 2014; and

(b) where the eligible transaction is –

(i) a comprehensive home  
building contract for a  
new home –

(A) the  
commencement of  
building under the  
comprehensive  
home building  
contract occurs  
within 26 weeks

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of the date of the contract; and

(B) the eligible transaction is completed in accordance with section 13(5) within 24 months after the commencement of building under the comprehensive home building contract; or

(ii) the building of a new home by an owner builder –

(A) the commencement of building occurs on or after 1 January 2013 but before 30 June 2014; and

(B) the eligible transaction is completed in accordance with section 13(5) within 24 months after the

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- commencement of building; or
- (iii) a contract for an off-the-plan purchase of a new home –
- (A) the commencement of building occurs on or after 1 January 2013 but before 30 June 2014; and
- (B) the eligible transaction is completed in accordance with section 13(5) within 24 months after the commencement of building; or
- (iv) a contract for the purchase of a new home, the eligible transaction is completed in accordance with section 13(5).
- (3) Despite subsection (2), an eligible transaction does not satisfy this section if the Commissioner considers that the eligible transaction replaces a transaction, entered into before

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1 January 2013, for the same property between substantially, or that benefits substantially, the same parties.

- (4) For the avoidance of doubt, a payment under this Act of \$15 000 that –
- (a) was made in anticipation of Part 3 of the *Jobs Package (Miscellaneous Amendments) Act 2013* receiving the Royal Assent; and
  - (b) was made after 1 January 2013 but before Part 3 of the *Jobs Package (Miscellaneous Amendments) Act 2013* received the Royal Assent –

is taken to be a first home owner grant payment for the purposes of this Act.