

TASMANIA

**TAXATION AND RELATED LEGISLATION
(MISCELLANEOUS AMENDMENTS) BILL
2004**

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**TAXATION AND RELATED LEGISLATION
(MISCELLANEOUS AMENDMENTS) BILL
2004**

*(Brought in by the Treasurer, the Honourable Paul
Anthony Lennon)*

A BILL FOR

An Act to amend the *Duties Act 2001*, the *First Home Owner Grant Act 2000*, the *Land Tax Act 2000*, the *Local Government Act 1993*, the *Pay-roll Tax Act 1971* and the *Taxation Administration Act 1997*

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

Short title

1. This Act may be cited as the *Taxation and Related Legislation (Miscellaneous Amendments) Act 2004*.

Commencement

2. (1) Except as provided by this section, the provisions of this Act commence on 1 December 2004.

(2) Parts 6, 7 and 8 commence on 1 July 2005.

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(3) Part 3 is taken to have commenced on 1 July 2001.

(4) Part 4 is taken to have commenced on 1 July 2004.

PART 2 – DUTIES ACT 2001 AMENDED**Principal Act**

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

Section 3 amended (Interpretation)

4. Section 3 of the Principal Act is amended as follows:

- (a) by omitting the definition of “caring partner” and substituting the following definition:

“**caring partner**”, in relation to a person, means the person who is in a caring relationship with that person, being a caring relationship that –

- (a) is the subject of a deed of relationship registered under Part 2 of the *Relationships Act 2003*; or
- (b) is declared to exist by virtue of a declaration of the Supreme Court in force under Part 7 of that Act;
- (b) by omitting the definition of “child of de facto partners”;
- (c) by omitting paragraph (a) from the definition of “recognised stock exchange” and substituting the following paragraph:

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- (a) a stock exchange that is a member of the World Federation of Exchanges; or
- (d) by omitting “de facto” from the definition of “relationship property” and substituting “personal”;
- (e) by inserting the following definition after the definition of “shares”:

“significant relationship” has the same meaning as in the *Relationships Act 2003*;
- (f) by omitting “, within the meaning of the *Relationships Act 2003*,” from the definition of “spouse”.

Section 6 amended (Imposition of duty on certain transactions concerning dutiable property)

5. Section 6 of the Principal Act is amended as follows:

- (a) by omitting subparagraphs (v) and (vi) from subsection (1)(b) and substituting the following subparagraph:
 - (v) the giving, granting or issuing of a licence to another person in the circumstances referred to in section 9(2); and
- (b) by inserting the following paragraph after paragraph (b) in subsection (1):
 - (c) a vesting of dutiable property –
 - (i) by, or expressly authorised under, a statute of this State

or any other jurisdiction,
whether in Australia or
elsewhere; or

- (ii) by, or under, an order of a
court of this State or any
other jurisdiction, whether
in Australia or elsewhere.
- (c) by omitting from subsection (2) “or
transaction” and substituting “, transaction or
vesting”;
- (d) by inserting the following subsection after
subsection (2):

(2A) For the purposes of, but without
limiting, subsection (1)(c)(i) –

- (a) property is vested by or under a
statute if the statute vests the
property in an entity that is the
successor in law to or continuation
of, or the same entity as, the
entity in which the property was
formerly vested; but
- (b) property is not vested by or under
a statute on the registration of a
company under Part 5B.1 of
Chapter 5B of the Corporations
Act.

Section 21 substituted

6. Section 21 of the Principal Act is repealed and the
following section is substituted:

Arrangements that reduce the dutiable value

21. (1) In determining the dutiable value of dutiable property under this Part, any interest, agreement or arrangement (other than an encumbrance) granted or made in respect of the dutiable property that has the effect of reducing the dutiable value is to be disregarded, subject to subsection (2).

(2) An interest, agreement or arrangement is not to be disregarded if the Commissioner is satisfied that it was not granted or made as part of an arrangement or scheme with a collateral purpose of reducing the duty otherwise payable on the dutiable transaction.

(3) In considering whether or not he or she is satisfied for the purposes of subsection (2), the Commissioner may have regard to –

- (a) the duration of the interest, agreement or arrangement before the dutiable transaction; and
- (b) whether the interest, agreement or arrangement has been granted to or made with an associated person; and
- (c) whether there is any commercial efficacy to the granting of the interest or the making of the agreement or arrangement other than to reduce duty; and
- (d) any other matters the Commissioner considers relevant.

Section 37 amended (Change in trustees)

7. Section 37 of the Principal Act is amended by omitting subsections (3) and (4) and substituting the following subsections:

(3) Duty of \$20 is chargeable in respect of a transfer of dutiable property to a person other than a special trustee if the Commissioner is satisfied that the transfer is made solely –

- (a) because of the retirement of a trustee, the appointment of a new trustee or other change in trustees; and
- (b) in order to vest the property in the trustees for the time being entitled to hold it.

(4) If the Commissioner becomes aware that a transfer in respect of which duty was chargeable under subsection (3) was not a transfer of the kind referred to in that subsection, the Commissioner may re-assess that transfer for the duty that would otherwise be payable.

Section 53 amended (Exemptions relating to various transactions)

8. Section 53(b) of the Principal Act is amended by omitting “or transfer”.

Section 55 amended (Exemptions - transfers to partners in a marriage or relationship)

9. Section 55(1) of the Principal Act is amended as follows:

- (a) by omitting from paragraph (a) “personal relationship” and substituting “significant relationship, or by caring partners,”;
- (b) by omitting from paragraph (b)(i) “personal relationship” and substituting “significant relationship, or of the caring partners,”;
- (c) by omitting from paragraph (b)(ii) “personal relationship” and substituting “significant relationship, or the caring partners,”;
- (d) by omitting from paragraph (b)(iii) “personal relationship” and substituting “significant relationship, or of the caring partners,”;
- (e) by omitting from paragraph (c) “personal relationship” and substituting “significant relationship, or are the caring partners,”.

Section 57 amended (Exemptions - personal relationships)

10. Section 57 of the Principal Act is amended as follows:

- (a) by inserting in subsection (1)(b)(i) “or a prescribed agreement” after “*Relationships Act 2003*”;
- (b) by inserting in subsection (1)(b)(ii) “or prescribed agreement” after “order”;
- (c) by inserting in subsection (1)(b)(iii) “or prescribed agreement” after “order”;
- (d) by inserting the following subsection after subsection (2):

(3) In this section –

“prescribed agreement” means an agreement that is –

- (a) a personal relationship agreement or separation agreement within the meaning of the *Relationships Act 2003*; and
- (b) in accordance with paragraphs (b), (c), (d) and (e) of section 62(1) of the *Relationships Act 2003*.

Section 147 amended (Secured amount)

11. Section 147 of the Principal Act is amended as follows:

- (a) by inserting in subsection (4)(b) “, or a person authorised by the Commissioner,” after “Commissioner”;
- (b) by inserting in subsection (5) “, or a person authorised by the Commissioner,” after “Commissioner”.

Section 150 amended (Advances secured by mortgage package)

12. Section 150 of the Principal Act is amended as follows:

- (a) by omitting subsections (1), (2) and (3) and substituting the following subsections:

(1) If –

- (a) at a liability date, 2 or more security instruments secure or partly secure the same money; and
- (b) at least one of the instruments is a security affecting property wholly or partly outside Tasmania; and
- (c) at least one of the instruments is a mortgage –

the instruments are known as a mortgage package.

(2) Also, a mortgage package may include –

- (a) a mortgage executed after the liability date if the Commissioner is satisfied that the mortgage was intended to be part of the package; and
- (b) a mortgage previously collateral to an earlier advance under some or all of the other mortgages in the package.

(3) Mortgage duty must be assessed in accordance with this Part on the mortgage package as if the instruments comprising the mortgage package were one mortgage first executed on the day the last instrument to be executed was executed.

- (b) by omitting from subsection (4) “duty payable under this Act and the remaining mortgages” and substituting “mortgage duty paid in Tasmania for the mortgage package and the other mortgages”;

- (c) by omitting subsection (6);
- (d) by omitting from subsection (9) “money” and substituting “advance”.

Section 157 amended (Refinancing of loans)

13. Section 157 of the Principal Act is amended as follows:

- (a) by inserting in subsection (1) ‘(in this section called “the new mortgage”)’ after “Any mortgage”;
- (b) by omitting paragraph (c) from subsection (2) and substituting the following paragraph:
 - (c) was a partner in a personal relationship, and mortgaged property of that relationship is being transferred pursuant to –
 - (i) the revocation, under the *Relationships Act 2003*, of the deed of relationship for that relationship; or
 - (ii) an order for adjustment made under Part 5 of that Act; or
 - (iii) a prescribed agreement –
- (c) by omitting from subsection (2) “this section.” and substituting “subsection (1).”;
- (d) by inserting the following subsections after subsection (2):

(3) If –

- (a) an original borrower is joined by a new borrower for the purposes of the new mortgage; and
- (b) the Commissioner is satisfied that the new mortgage is being entered into by those joint borrowers consequent on a transfer, or an agreement for the sale or transfer, of dutiable property on which, by virtue of section 55, no duty is payable under Chapter 2 –

the original borrower and the new borrower are taken to be the same borrower for the purposes of this section.

(4) In this section –

“prescribed agreement” means an agreement that is –

- (a) a personal relationship agreement or separation agreement within the meaning of the *Relationships Act 2003*; and
- (b) in accordance with paragraphs (b), (c), (d) and (e) of section 62(1) of the *Relationships Act 2003*.

Section 199 amended (Exemptions)

14. Section 199(1) of the Principal Act is amended by inserting after paragraph (e) the following paragraph:

- (ea) the acquisition of a registered motor vehicle by a person who is in the bona fide business of motor vehicle wrecking, where the Commissioner is satisfied that –
 - (i) the acquisition is for the sole purpose of wrecking the motor vehicle in the course of that business; and
 - (ii) the motor vehicle will never be re-registered;

Section 231 substituted

15. Section 231 of the Principal Act is repealed and the following section is substituted:

Stamping of instruments

231. (1) The Commissioner must stamp an instrument in respect of which duty is chargeable under this Act, or that effects or evidences a dutiable transaction, and that has been lodged for stamping with the Commissioner if the duty, and any interest or penalty tax under Part 5 of the *Taxation Administration Act 1997*, is paid in full.

(2) If this Act provides that no duty is chargeable on an instrument, the Commissioner may endorse it as he or she sees fit.

Section 233 amended (Adhesive stamps)

16. Section 233(1) of the Principal Act is amended by omitting paragraphs (b) and (c).

PART 3 – DUTIES ACT 2001 FURTHER AMENDED**Principal Act**

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

Section 142 amended (When does a liability arise?)

18. Section 142 of the Principal Act is amended by omitting subsection (3) and substituting the following subsection:

(3) An instrument of security that does not affect property in Tasmania at the date of first execution but affects land in Tasmania, other than a security interest in land in Tasmania, at any time within 12 months after that date becomes liable to duty as a mortgage on the date on which it first affects the land unless it is exempt from duty or is duly stamped under a corresponding Act.

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PART 4 – DUTIES ACT 2001 FURTHER AMENDED**Principal Act**

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

Section 16 amended (No double duty)

20. Section 16 of the Principal Act is amended as follows:

- (a) by omitting paragraph (b) from subsection (1) and substituting the following paragraph:
 - (b) each other instrument is to be stamped with nil duty payable.
- (b) by omitting from subsection (2) “The duty” and substituting “No duty is”;
- (c) by omitting from subsection (2) “is \$20”;
- (d) by omitting subsection (3);
- (e) by omitting from subsection (4) “The duty” and substituting “No duty is”;
- (f) by omitting from subsection (4) “is \$20”;
- (g) by omitting from subsection (5) “The duty” and substituting “No duty is”;
- (h) by omitting from subsection (5) “is \$20”;
- (i) by omitting from subsection (6) “The duty” and substituting “No duty is”;

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- (j) by omitting from subsection (6) “is \$20”;
- (k) by omitting from subsection (7) “The duty” and substituting “No duty is”;
- (l) by omitting from subsection (7) “is \$20”;
- (m) by omitting from subsection (8) “The duty” and substituting “No duty is”;
- (n) by omitting from subsection (8) “is \$20”;
- (o) by omitting from subsection (9) “The duty” and substituting “No duty is”;
- (p) by omitting from subsection (9) “is \$20”;
- (q) by omitting subsections (10) and (11).

Section 219 substituted

21. Section 219 of the Principal Act is repealed and the following section is substituted:

Duplicates or counterparts

219. (1) Subject to subsection (2), no duty is chargeable on a duplicate or counterpart of an instrument that effects a dutiable transaction.

(2) A duplicate or counterpart of an instrument that effects a dutiable transaction is not to be stamped as a duplicate or counterpart unless the proper duty has been paid on that instrument.

**PART 5 – FIRST HOME OWNER GRANT ACT 2000
AMENDED****Principal Act**

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

Section 25 amended (Objections)

23. Section 25(1) of the Principal Act is amended by inserting “, or the Commissioner’s decision to impose a penalty under section 38,” after “application”.

Section 26 amended (Powers of Commissioner on objection)

24. Section 26 of the Principal Act is amended by inserting after subsection (2) the following subsections:

(3) The Commissioner must ensure that any delegate who considers and decides on an objection –

- (a) was not involved in making the decision to which the objection relates; or
- (b) is not, or was not at the relevant time, a subordinate of a person who was involved in making the decision to which the objection relates.

(4) In this section –

*No. 19 of 2000

“delegate” means a person to whom the Commissioner has delegated powers under subsection (1).

Section 40 amended (Protection of confidential information)

25. Section 40(1) of the Principal Act is amended by omitting “applicant” from the definition of “protected information” and substituting “application”.

Section 42 amended (Time for commencing prosecution)

26. Section 42 of the Principal Act is amended by omitting “12 months” and substituting “3 years”.

PART 6 – LAND TAX ACT 2000 AMENDED**Principal Act**

27. In this Part, the *Land Tax Act 2000** is referred to as the Principal Act.

Section 3 amended (Interpretation)

28. Section 3 of the Principal Act is amended as follows:

- (a) by inserting the following definition after the definition of “dwelling”:

“educational institution” means –

- (a) the University of Tasmania;
or
 - (b) the Australian Maritime College; or
 - (c) an institution, conducted by or on behalf of the State government, that provides post-secondary vocational and educational training; or
 - (d) a school within the meaning of the *Education Act 1994*;
- (b) by omitting the definition of “school”.

*No. 74 of 2000

Section 10 amended (Liability for land tax)

29. Section 10(3) of the Principal Act is amended by omitting “Land tax” and substituting “Except as provided by Division 11 of Part 9 of the *Local Government Act 1993*, land tax”.

Section 16 amended (Notice of change in use of land)

30. Section 16 of the Principal Act is amended by omitting “by written notice” and substituting “in writing”.

Section 18 amended (Exempt trust land)

31. Section 18 of the Principal Act is amended as follows:

- (a) by omitting from paragraph (a) “ownership,”;
- (b) by omitting from paragraph (f) “a school,” and substituting “an educational institution;”.

Section 24 amended (Aggregate land value)

32. Section 24 of the Principal Act is amended as follows:

- (a) by omitting from subsection (1) “several parcels of land” and substituting “more than one parcel of land of the same class”;
- (b) by inserting the following subsection after subsection (1):

(1A) For subsection (1), there are 3 classes of land: principal residence land, primary production land and general land.

**PART 7 – LOCAL GOVERNMENT ACT 1993
AMENDED****Principal Act**

33. In this Part, the *Local Government Act 1993** is referred to as the Principal Act.

Section 139 substituted

34. Section 139 of the Principal Act is repealed and the following section is substituted:

Application of money from sale

139. (1) Any money received on the sale of land is to be applied as follows:

- (a) firstly – in paying the costs of the sale and any other costs incurred in proceeding under this Division;
- (b) secondly – in discharging any liabilities to the council and the Crown in respect of the land, the money, if it is insufficient to discharge the liabilities in full, being applied between the council and the Crown in the same proportions as the respective liabilities bear to the total amount of the liabilities combined;
- (c) thirdly – in discharging any liabilities secured by registered mortgages, encumbrances or charges;

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- (d) fourthly – in discharging any other mortgages, encumbrances and charges of which the council has notice;
- (e) fifthly – in payment to the previous owner of the land if that person becomes known within 12 months of the sale.

(2) This section prevails over section 10(3) of the *Land Tax Act 2000*.

PART 8 – PAY-ROLL TAX ACT 1971 AMENDED**Principal Act**

35. In this Part, the *Pay-roll Tax Act 1971** is referred to as the Principal Act.

Section 2 amended (Interpretation)

36. The definition of “wages” in section 2(1) of the Principal Act is amended as follows:

- (a) by omitting from paragraph (f)(iii) “employee –” and substituting “employee; and”;
- (b) by inserting the following paragraph after paragraph (f):
 - (g) anything else that is taken, by or under this Act, to constitute wages for the purposes of this Act –

Sections 2AAA and 2AAB inserted

37. After section 2 of the Principal Act, the following sections are inserted in Part I:

Certain trust distributions constitute wages for pay-roll tax purposes

2AAA. (1) A distribution to a person as a beneficiary under a trust constitutes wages for the purposes of this Act to the extent that the

*No. 43 of 1971

distribution is in lieu of wages for work done for the trust by the person.

(2) For the purposes of subsection (1), work that constitutes the provision of services to the trustee of a trust or for the purposes of a business conducted by the trustee of a trust is taken to be work that is done for the trust.

(3) This section applies in respect of a distribution to a person only if –

- (a) there is a wages shortfall in respect of work done for the trust by the person; and
- (b) the distribution is made in the same financial year in which the work is done or in the following financial year.

(4) There is a wages shortfall in respect of work done for the trust by the person if the total wages, if any, paid or payable to the person during the financial year in which the work is done is less than the wages that would be payable to the person for that work if wages were payable at the market rate for that work (with the difference constituting the wages shortfall for the purposes of subsection (5)).

(5) If the distribution does not exceed the wages shortfall in respect of the work, the whole of the distribution is in lieu of wages for work done for the trust by the person or, alternatively, if the distribution exceeds the wages shortfall in respect of the work, the distribution is in lieu of wages to the extent of the shortfall.

(6) For the purpose of determining whether a particular distribution is in lieu of wages for work

done for the trust, the total wages, if any, paid or payable to the person during a financial year for the work is taken to include any previous distribution (whether made during that financial year or the following financial year) that, by application of this section, is a distribution in lieu of wages for the same work.

(7) For the purposes of this section, the market rate for work is taken to be the minimum wage rate applicable in respect of the work (or work that is comparable to the work) pursuant to –

- (a) an industrial instrument in force under a law of the State; or
- (b) if paragraph (a) does not apply, an industrial instrument in force under a law of the Commonwealth; or
- (c) if neither paragraph (a) or (b) applies, a determination of that minimum wage rate in accordance with the regulations.

Central fund scheme contributions constitute wages for pay-roll tax purposes

2AAB. (1) The value of any contribution that is provided or liable to be provided to a central fund scheme on behalf of an employee constitutes wages paid or payable (as the case requires) for the purposes of this Act (where the contribution does not constitute wages under another provision of this Act).

(2) For the purposes of this section, a contribution to a central fund scheme that is provided or liable to be provided on behalf of an employee by a person acting for, or in concert with, or under an arrangement or undertaking (whether

formal or informal and whether express or implied) with, the employer is taken to be provided by the employer.

(3) In this section –

“central fund scheme” means a scheme or trust that –

- (a) is established and maintained in Tasmania or elsewhere; and
- (b) pools and manages contributions that various employers pay into the scheme or trust on behalf of their employees, for the purpose of providing benefits for those employees (other than superannuation benefits) if they –
 - (i) are made redundant; or
 - (ii) leave their industry; or
 - (iii) retire; or
 - (iv) take leave (including sick leave, annual holidays or long service leave);

“provided”, in relation to a contribution to a central fund scheme, includes paid, given, conferred or granted.

Section 11I amended (Exclusion of persons from groups)

38. Section 11I(2B) of the Principal Act is amended as follows:

- (a) by omitting “whether”;
- (b) by omitting from paragraph (a) “transactions” and substituting “whether transactions”;
- (c) by omitting from paragraph (b) “day-to-day” first occurring and substituting “whether day-to-day”;
- (d) by omitting from paragraph (c) “services” and substituting “whether services”;
- (e) by omitting from paragraph (c) “rates.” and substituting “rates; and”;
- (f) by inserting the following paragraph after paragraph (c):
 - (d) any other matter the Commissioner considers relevant.

Section 11K inserted

39. After section 11J of the Principal Act, the following section is inserted in Part IIIA:

Arrangements for tax avoidance may be disregarded

11K. (1) In determining whether or not any persons constitute a group for the purposes of this Act, the Commissioner may disregard any agreement, arrangement or transaction, written or otherwise, if the Commissioner is satisfied that the agreement, arrangement or transaction was entered into mainly to circumvent the grouping provisions of this Part and thereby reduce or avoid the pay-roll tax liability of any or all of those persons.

(2) For the purposes of subsection (1), the Commissioner may have regard to –

- (a) the nature and extent of any connections between the parties to the agreement, arrangement or transaction; and
- (b) the timing, subject matter and consideration for the agreement, arrangement or transaction; and
- (c) whether there was any commercial justification for entering into the agreement, arrangement or transaction; and
- (d) how long, in the case of an agreement or arrangement, it has been, or is expected to be, in force; and
- (e) any other matter the Commissioner considers relevant.

(3) Where –

- (a) the Commissioner determines that persons constitute a group under this Act; and
- (b) the decisive factor in making that determination was the disregarding of an agreement, arrangement or transaction pursuant to subsection (1) –

the Commissioner is to serve notice of the determination on those persons who are thereby taken to be employers for the purposes of this Act.

(4) The notice is also to state the Commissioner's reasons for making the

determination and any facts the Commissioner relied on in that regard.

Section 49 amended (Regulations)

40. Section 49 of the Principal Act is amended by inserting after subsection (1) the following subsection:

(1A) The Governor may make regulations prescribing or providing for any other matter for or about which regulations are expressly or impliedly authorised or required by this Act to be made.

PART 9 – TAXATION ADMINISTRATION ACT 1997
AMENDED**Principal Act**

41. In this Part, the *Taxation Administration Act 1997** is referred to as the Principal Act.

Section 4 amended (Meaning of taxation laws)

42. Section 4 of the Principal Act is amended as follows:

- (a) by omitting paragraph (b);
- (b) by omitting paragraphs (c) and (d) and substituting the following paragraph:
 - (c) *Pay-roll Tax Act 1971.*

Section 19 amended (Reassessment)

43. Section 19(3) of the Principal Act is amended as follows:

- (a) by omitting from paragraph (b) “Commissioner.” and substituting “Commissioner; or”;
- (b) by inserting the following paragraph after paragraph (b):
 - (c) the initial assessment was an assessment by way of estimate under section 21(2).

*No. 74 of 1997

Section 55 substituted

44. Section 55 of the Principal Act is repealed and the following section is substituted:

Recovery of tax, &c.

55. The Commissioner may, in a court of competent jurisdiction, do either or both of the following:

- (a) recover an amount of unpaid tax;
- (b) recover, as a debt due to the Crown, any costs and expenses incurred by the Commissioner in connection with the recovery or attempted recovery of an amount of unpaid tax.

Section 77 amended (Permitted disclosures)

45. Section 77(1)(e) of the Principal Act is amended as follows:

- (a) by omitting subparagraph (ii) and substituting the following subparagraph:
 - (ii) a commissioned police officer;
- (b) by omitting subparagraph (vi) and substituting the following subparagraphs:
 - (vi) the Australian Securities and Investments Commission (ASIC);
 - (vii) the National Crime Authority;
 - (viii) the Australian Federal Police;
 - (ix) a police officer, above the rank of inspector, of the police force of

another State, or a Territory, of
the Commonwealth;

- (x) a prescribed person.

Section 79E amended (Disclosure of information)

46. Section 79E of the Principal Act is amended as follows:

- (a) by omitting paragraphs (c), (d), (e), (f) and (g) from subsection (1) and substituting the following paragraphs:
 - (c) the Ombudsman under the *Ombudsman Act 1978*;
 - (d) a commissioned police officer;
 - (e) the State Archivist under the *Archives Act 1983*;
 - (f) the Australian Statistician;
 - (g) the Auditor-General appointed under the *Financial Management and Audit Act 1990*;
 - (h) the Australian Securities and Investments Commission (ASIC);
 - (i) the National Crime Authority;
 - (j) the Australian Federal Police;
 - (k) a police officer, above the rank of inspector, of the police force of another State, or a Territory, of the Commonwealth;

- (l) a prescribed person.
- (b) by omitting subsection (4).

Part 10, Division 4 inserted

47. After section 95 of the Principal Act, the following Division is inserted in Part 10:

Division 4 – Other cases**Refunds payable, &c., consequent on related objections affecting taxation liability**

95A. (1) This section applies where, as a result of an objection under section 28 of the *Valuation of Land Act 2001*, the valuation of any land in respect of which a land tax assessment has been made is lowered by the Valuer-General under section 30 of that Act.

(2) If this section applies –

- (a) the Commissioner is, as soon as practicable, to reassess the land tax payable in respect of the revalued land; and
- (b) if the Commissioner determines from the reassessment that there has been an overpayment of land tax by the taxpayer, the Commissioner is to refund the amount of the overpayment, together with interest on that amount calculated at the market rate referred to in section 35(1)(a) on a daily basis from whichever of the following is the later date until the date of the refund:

- (i) the date of payment of the amount overpaid;
- (ii) the date on which the Commissioner made the land tax assessment referred to in subsection (1).

(3) In this section –

“land tax assessment” means an assessment pursuant to section 12(1) of the *Land Tax Act 2000*;

“valuation” means the valuation on a valuation roll within the meaning of the *Valuation of Land Act 2001*.