

# TASMANIA

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## **TREASURY MISCELLANEOUS (COST OF LIVING AND AFFORDABLE HOUSING SUPPORT) BILL 2021**

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**TREASURY MISCELLANEOUS (COST OF LIVING  
AND AFFORDABLE HOUSING SUPPORT) BILL  
2021**

*(Brought in by the Minister for Finance, the Honourable  
Michael Darrel Joseph Ferguson)*

**A BILL FOR**

**An Act to amend the *Duties Act 2001*, the *First Home Owner Grant Act 2000*, the *Land Tax Act 2000*, the *Land Tax Rating Act 2000* and the *Taxation Administration Act 1997***

Be it enacted by Her 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 *Treasury Miscellaneous (Cost of Living and Affordable Housing Support) Act 2021*.

**2. Commencement**

- (1) Except as provided in this section, the remaining provisions of this Act are taken to have commenced on 16 March 2021.
- (2) Part 5 is taken to have commenced on 1 April 2021.

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Support) Act 2021  
Act No. of 2021*

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Part 1 – Preliminary

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- (3) Parts 3, 6, 7 and 8 are taken to have commenced on 1 July 2021.
- (4) Part 4 commences on a day to be proclaimed.

*Treasury Miscellaneous (Cost of Living and Affordable Housing  
Support) Act 2021*  
*Act No. of 2021*

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 46D amended (Eligible transaction)**

Section 46D(1)(d) of the Principal Act is amended by omitting “\$400 000” and substituting “\$500 000”.

**5. Section 46M amended (Eligible transaction)**

Section 46M(c) of the Principal Act is amended by omitting “\$400 000” and substituting “\$500 000”.

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\*No. 15 of 2001

*Treasury Miscellaneous (Cost of Living and Affordable Housing  
Support) Act 2021*  
*Act No. of 2021*

s. 6

Part 3 – Duties Act 2001 Further Amended

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

**6. Principal Act**

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

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

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

- (db) an application to register a motor vehicle,  
or a notice of change of beneficial  
ownership of a motor vehicle, if –
  - (i) the motor vehicle –
    - (A) is a light vehicle, within  
the meaning of the  
*Vehicle and Traffic Act*  
*1999*, other than a trailer,  
motor cycle or  
agricultural machine; and
    - (B) uses one or more electric  
motors for propulsion;  
and
    - (C) is fuelled from a hydrogen  
fuel cell, an off-vehicle  
electrical power source, a

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\*No. 15 of 2001

*Treasury Miscellaneous (Cost of Living and Affordable Housing  
Support) Act 2021  
Act No. of 2021*

Part 3 – Duties Act 2001 Further Amended

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battery or an electric  
generator; and

(D) is not fitted with an  
internal combustion  
engine that provides  
either propulsion or a fuel  
source for an electric  
propulsion system; and

(ii) the application is made, or notice  
is lodged, on or after 1 July 2021  
but before 1 July 2023;

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Support) Act 2021*  
*Act No. of 2021*

s. 8

Part 4 – Duties Act 2001 Further Further Amended

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

**8. Principal Act**

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

**9. Section 221 amended (Motor accident premium certificates)**

Section 221 of the Principal Act is amended as follows:

- (a) by inserting in subsection (1) “in respect of a motor vehicle” after “that Act”;
- (b) by omitting subsection (3) and substituting the following subsections:
  - (3) The amount of duty payable for a certificate of premium paid is –
    - (a) \$20, if the certificate of premium paid is issued in respect of –
      - (i) the registration of a vehicle for a period of 12 months; or

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\*No. 15 of 2001



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Support) Act 2021*  
*Act No. of 2021*

Part 4 – Duties Act 2001 Further Further Amended

s. 9

(ii) a short term  
unregistered  
vehicle permit  
issued under the  
*Vehicle and  
Traffic Act 1999*;  
or

(b) if the certificate of  
premium paid is issued in  
respect of the registration  
of a vehicle for a period  
of less than 12 months  
(the *registration period*),  
the following amount:

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

where –

**A** is the duty payable  
for the certificate  
of premium paid;

**B** is the number of days  
in the registration  
period;

**C** is the number of days  
in the 12-month  
period that  
commences on the  
day on which the

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Part 4 – Duties Act 2001 Further Further Amended

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registration period  
commences;

*D* is \$20.

- (3A) The person liable to pay the duty in respect of a certificate of premium paid issued in respect of a motor vehicle is the registered operator, of that vehicle, within the meaning of the *Motor Accidents (Liabilities and Compensation) Act 1973*.
- (c) by inserting in subsection (5) “in respect of the certificate” after “duty”.

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

**10. Principal Act**

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

**11. Section 18 amended (Amount of grant)**

Section 18(2) of the Principal Act is amended as follows:

- (a) by inserting the following paragraph after paragraph (ah):
  - (ai) if the first home owner grant relates to an eligible transaction that satisfies section 18I, the amount is \$30 000; or
- (b) by omitting from paragraph (b) “section 18A, 18B, 18C, 18D, 18E, 18F, 18G or 18H” and substituting “section 18A, 18B, 18C, 18D, 18E, 18F, 18G, 18H or 18I”.

**12. Section 18H amended (Conditions on increase in grant)**

Section 18H(1)(a) of the Principal Act is amended by omitting “1 July 2022” and substituting “1 April 2021”.

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\*No. 19 of 2000

*Treasury Miscellaneous (Cost of Living and Affordable Housing  
Support) Act 2021  
Act No. of 2021*

s. 13

Part 5 – First Home Owner Grant Act 2000 Amended

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**13. Section 18I inserted**

After section 18H of the Principal Act, the following section is inserted in Division 5:

**18I. Conditions on increase in grant**

- (1) An eligible transaction satisfies this section if –
  - (a) the commencement date of the eligible transaction is on or after 1 April 2021 but before 1 July 2022; and
  - (b) the eligible transaction is completed in accordance with section 13(5) within 24 months after the commencement date of the eligible transaction.
- (2) If satisfied there are good reasons to do so and if a request by the applicant is made before a decision on the application has been varied or reversed under section 23, the Commissioner may extend the period referred to in subsection (1) for the eligible transaction to be completed, even though the period has expired.
- (3) Despite subsection (1), an eligible transaction does not satisfy this section if the Commissioner considers that the eligible transaction replaces a transaction, entered into before

*Treasury Miscellaneous (Cost of Living and Affordable Housing Support) Act 2021*  
*Act No. of 2021*

Part 5 – First Home Owner Grant Act 2000 Amended

s. 13

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1 April 2021, that is for the same property and that is between substantially, or that benefits substantially, the same parties.

(4) For the avoidance of doubt, a payment of \$30 000 that –

(a) was made in anticipation of the *Treasury Miscellaneous (Cost of Living and Affordable Housing Support) Bill 2021* receiving the Royal Assent; and

(b) was made on or after 1 April 2021 but before the *Treasury Miscellaneous (Cost of Living and Affordable Housing Support) Bill 2021* received the Royal Assent –

is taken to be a first home owner grant payment, for the purposes of this Act, made in relation to an eligible transaction to which this section, as inserted by that Act, applies.

*Treasury Miscellaneous (Cost of Living and Affordable Housing  
Support) Act 2021  
Act No. of 2021*

s. 14

Part 6 – Land Tax Act 2000 Amended

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

**14. Principal Act**

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

**15. Section 13 amended (Payment by instalments)**

Section 13(1) of the Principal Act is amended by omitting “\$1 000” and substituting “\$500”.

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\*No. 74 of 2000

*Treasury Miscellaneous (Cost of Living and Affordable Housing  
Support) Act 2021*  
*Act No. of 2021*

Part 7 – Land Tax Rating Act 2000 Amended

**s. 16**

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**PART 7 – LAND TAX RATING ACT 2000 AMENDED**

**16. Principal Act**

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

**17. Schedule 1 substituted**

Schedule 1 to the Principal Act is repealed and the following Schedule is substituted:

**SCHEDULE 1 – RATE OF LAND TAX**

Section 6

	<b>Assessed or apportioned assessed land value of land</b>	<b>Amounts and rates of land tax</b>
1.	Less than \$50 000	Nil
2.	\$50 000 - \$399 999.99	\$50 and 0.55 cents for each dollar of the assessed land value or apportioned assessed land value in excess of \$50 000
3.	\$400 000 or more	\$1 975 and 1.5 cents for each dollar of the assessed land value or apportioned assessed land value in excess of \$400 000

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\*No. 73 of 2000

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Support) Act 2021  
Act No. of 2021*

s. 18

Part 8 – Taxation Administration Act 1997 Amended

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**PART 8 – TAXATION ADMINISTRATION ACT 1997  
AMENDED**

**18. Principal Act**

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

**19. Section 35 amended (Interest rate)**

Section 35 of the Principal Act is amended as follows:

- (a) by omitting paragraph (b) from subsection (1) and substituting the following paragraph:
  - (b) the premium component.
- (b) by inserting the following subsection after subsection (3):
  - (4) The premium component is –
    - (a) unless an order is in force under paragraph (b), 8% per annum; or
    - (b) the rate the Minister specifies by order published in the *Gazette*.

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\*No. 74 of 1997



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Support) Act 2021  
Act No. of 2021*

Part 9 – Miscellaneous

**s. 20**

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**PART 9 – MISCELLANEOUS**

**20. Repeal of Act**

This Act is repealed on the first anniversary of the day on which Part 4 commenced.