

CLAUSE NOTES
LAND TAX AMENDMENT BILL 2020

- Clause 1** This Act may be cited as the *Land Tax Amendment Bill 2020*.
- Clause 2** This Act commences on the day on which this Act receives the Royal Assent, but if it does not receive Royal Assent by 1 July 2020 this Act is taken to have commenced on 1 July 2020.
- Clause 3** The *Land Tax Act 2000* is referred to as the Principal Act in the Bill.
- Clause 4** Section 19EA is inserted into the Principal Act.
- Section 19EA(1) provides that land tax is not payable for the 2020-21 financial year if the Commissioner is satisfied that the land is commercial land, the owner has been adversely financially impacted as a result of COVID-19 and an application for the land tax exemption has been made to, and approved by, the Commissioner. Applications for the land tax exemption must be made to the Commissioner before 1 July 2021.
- Section 19EA(2) provides that the Commissioner may determine that land is not commercial land even if the code assigned to the land as part of the last valuation is a commercial code.
- Section 19EA(3) provides that a decision of the Commissioner is non-reviewable.
- Section 19EA(4) provides definitions relevant to section 19EA.
- Clause 5** The Act is repealed on the first anniversary of the day on which it received Royal Assent.