I hereby certify that this PUBLIC BILL has finally passed the Legislative Assembly of Queensland.

Legislative Assembly Chamber, *The Clerk of the Parliament.*

Brisbane, 30 June 20 22

In the name and on behalf of the Queen, I assent to this Bill.

Governor of Queensland

Government House,

Brisbane, 30th JUNE 20 22

Queensland

No. 14 of 2022

A BILL for

An Act to amend the Duties Act 2001, the Duties Regulation 2013, the First Home Owner Grant and Other Home Owner Grants Act 2000, the Gaming Machine Regulation 2002, the Land Tax Act 2010, the Mineral Resources Regulation 2013 and the Payroll Tax Act 1971 for particular purposes

Queensland

Revenue Legislation Amendment Bill 2022

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2022

A Bill

for

An Act to amend the *Duties Act 2001*, the *Duties Regulation 2013*, the *First Home Owner Grant and Other Home Owner Grants Act 2000*, the *Gaming Machine Regulation 2002*, the *Land Tax Act 2010*, the *Mineral Resources Regulation 2013* and the *Payroll Tax Act 1971* for particular purposes

The Parliament of Queensland enacts—

Part 1 Preliminary

1 Short title

This Act may be cited as the *Revenue Legislation Amendment Act 2022*.

2 Commencement

(1) Part 4 is taken to have commenced on 1 January 2021.

(2) Part 7 commences on 1 July 2022.

(3) The following provisions commence on 1 January 2023—

(a) part 2, division 3;

(b) part 6;

(c) part 8, division 3.

Part 2 Amendment of Duties Act 2001

Division 1 Preliminary

3 Act amended

This part amends the *Duties Act 2001*.

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Division 2 Amendments commencing on assent

4 Amendment of s 124 (Exemption—deceased person's estate)

Section 124—

insert—

(d) a vesting of dutiable property under the *Succession Act 1981*, section 45;

(e) a vesting of dutiable property under the *Aboriginal and Torres Strait Islander Land Holding Act 2013*, section 69A, including the section as it continues to apply under section 96 of that Act.

5 Amendment of s 157 (Imposition of landholder duty)

Section 157(1), note 1, 'division 5. Also, particular'—

omit, insert—

division 5 and chapter 10. Particular

6 Insertion of new ch 10, pt 1A

Chapter 10—

insert—

Part 1A Exemptions for particular duties for small business restructures

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Division 1 Some basic concepts for small business restructures

413A What is a *small business entity*

(1) A ***small business entity*** is an individual, partnership or discretionary trust carrying on a relevant Queensland business with an annual turnover of not more than $5m.

(2) In this section—

relevant Queensland business means a business—

(a) conducted on or from a place in Queensland; or

(b) the conduct of which consists wholly or partly of supplying land, money, credit or goods or any interest in them, or providing any service, to Queensland customers.

413B What is *small business property*

(1) ***Small business property***, of a small business entity, is dutiable property that is directly held and used by a person for the purpose of carrying on the business of the entity.

(2) However, ***small business property*** does not include dutiable property—

(a) that is used as a residence by the person; or

(b) that is investment property the person holds and uses to generate income to fund the business of the entity.

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413C What is a *transferee corporation*

A ***transferee corporation*** is an unlisted corporation to which small business property is, or is agreed to be, transferred that has not, since its registration under the Corporations Act, and before the transfer or agreement—

(a) held any assets or liabilities; or

(b) been a party to an agreement; or

(c) been a beneficiary or trustee of a trust; or

(d) issued or sold any shares or rights relating to shares.

413D What is a *share interest*

(1) The ***share interest***, of a person in a transferee corporation, is the person's entitlement as a shareholder of the corporation, expressed as a percentage of the total value of the transferee corporation's property that would be distributed if—

(a) the corporation were to be wound up; and

(b) the property were distributed immediately after the person acquired the interest in the corporation.

(2) For subsection (1), the entitlement of a person on a distribution of a transferee corporation's property is taken to be the entitlement of a person on a distribution of a corporation's property under section 161, as if a reference in that section to a corporation were a reference to a transferee corporation.

413E Who is a *default beneficiary*

A ***default beneficiary*** of a discretionary trust is a beneficiary who is a taker in default of an

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appointment by the trustee of the trust, other than a last taker in default of an appointment that is—

(a) a person decided under the *Succession Act 1981*; or

(b) a charitable institution.

Division 2 Exemptions

413F Exemption—transfer of small business property from individual to transferee corporation

(1) This section applies in relation to a dutiable transaction that is a transfer, or an agreement for the transfer, of small business property if—

(a) a small business entity that is an individual transfers, or agrees to transfer, the property to a transferee corporation; and

(b) the individual is a shareholder in the transferee corporation; and

(c) the unencumbered value of the property the subject of the transfer or agreement is not more than $10m.

(2) Transfer duty is not imposed on the dutiable transaction to the extent of the lesser of the following interests—

(a) the individual's ownership interest in the small business property immediately before the transfer or the agreement was entered into;

(b) the individual's share interest in the transferee corporation immediately after the transfer or the agreement was entered into.

(3) Also, if the small business property includes a

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vehicle, vehicle registration duty is not imposed on an application to transfer the vehicle.

(4) In this section—

ownership interest, of an individual in small business property, is the interest, other than a beneficial interest, that the individual has in the property, expressed as a percentage.

413G Exemption—transfer of small business property from partnership to transferee corporation

(1) This section applies in relation to a dutiable transaction that is a transfer, or an agreement for the transfer, of small business property if—

(a) 1 or more partners of a small business entity that is a partnership transfer, or agree to transfer, the property of the entity to a transferee corporation; and

(b) all the partners of the partnership are shareholders in the transferee corporation; and

(c) the unencumbered value of the property the subject of the transfer or agreement is not more than $10m.

(2) Transfer duty is not imposed on the dutiable transaction to the extent of the lesser of the following interests in relation to each partner—

(a) the partner's partnership interest in the partnership that held the small business property immediately before the transfer or the agreement was entered into;

(b) the partner's share interest in the transferee corporation immediately after the transfer or the agreement was entered into.

(3) Also, if the small business property is a vehicle,

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vehicle registration duty is not imposed on an application to transfer the vehicle.

413H Exemption—transfer of small business property from trustee to transferee corporation

(1) This section applies in relation to a dutiable transaction that is a transfer, or an agreement for the transfer, of small business property if—

(a) the trustee of a small business entity that is a discretionary trust transfers, or agrees to transfer, the property of the entity to a transferee corporation; and

(b) all default beneficiaries of the trust are shareholders in the transferee corporation; and

(c) the unencumbered value of the property the subject of the transfer or agreement is not more than $10m.

(2) Transfer duty is not imposed on the dutiable transaction to the extent of the lesser of the following interests in relation to each default beneficiary—

(a) the beneficiary's trust interest in the discretionary trust that held the small business property immediately before the transfer or the agreement was entered into;

(b) the beneficiary's share interest in the transferee corporation immediately after the transfer or the agreement was entered into.

(3) For applying subsection (2) in relation to more than 1 default beneficiary of a discretionary trust, the default beneficiaries are taken to hold the trust interests in equal shares if the trust deed does not state the percentage of income or property each beneficiary is to receive from the trust.

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(4) Also, if the small business property includes a vehicle, vehicle registration duty is not imposed on an application to transfer the vehicle.

413I Exemption—transfer of small business property from trustee to transferee corporation with sole shareholder

(1) This section applies in relation to a dutiable transaction that is a transfer, or an agreement for the transfer, of small business property if—

(a) the trustee of a small business entity that is a discretionary trust transfers, or agrees to transfer, the property of the entity to a transferee corporation; and

(b) the trustee is the sole shareholder in the transferee corporation; and

(c) the unencumbered value of the property the subject of the transfer or agreement is not more than $10m; and

(d) the rights and interests of the small business beneficiaries of the trust immediately before the transfer or the agreement was entered into are the same immediately after the transfer or the agreement was entered into.

(2) Transfer duty is not imposed on the dutiable transaction.

(3) Also, if the small business property includes a vehicle, vehicle registration duty is not imposed on an application to transfer the vehicle.

(4) In this section—

small business beneficiary, of a discretionary trust, means—

(a) a default beneficiary of the trust; or

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(b) a person entitled to income or property from the trust on appointment by the trustee of the trust.

7 Insertion of new s 431B

After section 431A—

insert—

431B Exemption—particular dutiable transactions or relevant acquisitions for Queensland Future (Debt Retirement) Fund

(1) Subsection (2) applies in relation to a dutiable transaction or relevant acquisition that is, or is part of an arrangement that is, intended to advance the purpose of the Queensland Future (Debt Retirement) Fund.

(2) Transfer duty or landholder duty is not imposed on the dutiable transaction or relevant acquisition if the transaction or acquisition is, or is part of an arrangement that is—

(a) for making a contribution to, or an investment for the purpose of, the Queensland Future (Debt Retirement) Fund; or

(b) for a purpose connected with, or arising out of—

(i) a contribution or investment mentioned in paragraph (a); or

(ii) an arrangement prescribed by regulation.

(3) Also, transfer duty is not imposed on a dutiable transaction that is a trust acquisition of a unit in a unit trust if—

(a) the trust acquisition is, or is part of an arrangement that is, intended to advance the

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purpose of the Queensland Future (Debt Retirement) Fund; and

(b) each unit acquired in the unit trust is held solely and directly for the Queensland Future (Debt Retirement) Fund.

(4) In addition, transfer duty is not imposed on a dutiable transaction that is a trust surrender of a unit in a unit trust if—

(a) the trust surrender is part of an arrangement that is intended to advance the purpose of the Queensland Future (Debt Retirement) Fund; and

(b) under the arrangement, the trust surrender of the unit is because of a trust acquisition of a unit in the unit trust for which an exemption under subsection (3) applies.

(5) In this section—

Queensland Future (Debt Retirement) Fund means the Queensland Future (Debt Retirement) Fund established under the *Queensland Future Fund Act 2020*.

8 Insertion of new ch 17, pt 27

Chapter 17—

insert—

Part 27 Transitional provisions for Revenue Legislation Amendment Act 2022

676 Retrospective effect of new s 124

(1) New section 124(d) applies, and is taken to have applied from 3 April 2017, in relation to a vesting of dutiable property, on or after that date, under

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the *Succession Act 1981*, section 45.

(2) New section 124(e) applies, and is taken to have applied from 6 August 2019, in relation to a vesting of dutiable property, on or after that date, under the *Aboriginal and Torres Strait Islander Land Holding Act 2013*, section 69A.

(3) In this section—

new section 124 means section 124 as amended by the *Revenue Legislation Amendment Act 2022*.

677 Retrospective effect of ss 413F–413H

(1) Sections 413F to 413H apply, and are taken to have applied, in relation to a dutiable transaction for which liability for transfer duty or vehicle registration duty arose from 7 September 2020.

(2) For subsection (1), words defined in chapter 10, part 1A, division 1 and used in sections 413F to 413H are also taken to apply, and have applied, from 7 September 2020.

678 Retrospective effect of s 413I

(1) Section 413I applies, and is taken to have applied, in relation to a dutiable transaction for which liability for transfer duty or vehicle registration duty arose from 28 June 2021.

(2) For subsection (1), words defined in chapter 10, part 1A, division 1 and used in section 413I are also taken to apply, and have applied, from 28 June 2021.

9 Amendment of sch 6 (Dictionary)

(1) Schedule 6, definitions *relevant acquisition* and *share interest*—

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omit.

(2) Schedule 6—

insert—

default beneficiary, of a discretionary trust, for chapter 10, part 1A, see section 413E.

relevant acquisition—

(a) for chapter 3, part 1, chapter 10, part 1 or section 431B or 498—see section 158; or

(b) for chapter 3, part 2—see section 207.

share interest—

(a) of a person in a transferee corporation, for chapter 10, part 1A—see section 413D; or

(b) otherwise—see section 208.

small business entity, for chapter 10, part 1A, see section 413A.

small business property, for chapter 10, part 1A, see section 413B.

transferee corporation, for chapter 10, part 1A, see section 413C.

Division 3 Amendments commencing on 1 January 2023

10 Amendment of s 231 (Imposition of AFAD)

Section 231(3)—

insert—

Note—

An exemption for AFAD is dealt with in part 4A.

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11 Renumbering of s 246 (AFAD for corporate trustee duty)

Section 246—

renumber as section 245A.

12 Insertion of new ch 4, pt 4A

Chapter 4—

insert—

Part 4A Exemption

246 Exemption—specified foreign retirees

(1) AFAD is not imposed on a relevant transaction to the extent of a relevant acquirer's interest in dutiable property under the transaction if—

(a) the transaction is the transfer, or agreement for transfer, of the property; and

(b) at the time the liability for transfer duty on the transaction arises—

(i) the relevant acquirer is a specified foreign retiree; and

(ii) the property is AFAD residential land; and

(iii) the relevant acquirer's interest in the property is not held on trust; and

(c) the relevant acquirer will occupy a residence on the land as the acquirer's principal place of residence—

(i) for a residence on the land at the time the liability for transfer duty on the transaction arises—within 1 year after the day on which the acquirer is entitled to possession of the land under the transaction; or

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(ii) otherwise—within 2 years after the day on which the acquirer is entitled to possession of the land under the transaction.

(2) In this section—

class of visa means a class of visa under the *Migration Act 1958* (Cwlth), section 31.

interest, of a relevant acquirer in dutiable property under a relevant transaction, means the proportion that the share of the acquirer under the transaction bears to the total of the shares of all acquirers under the transaction.

relevant acquirer, of dutiable property, means—

(a) for the transfer, or agreement for the transfer, of dutiable property under a dutiable transaction—a transferee of the property; or

(b) for an agreement for the transfer of dutiable property entered into by an agent on behalf of a principal within the meaning of section 240(2)(a)—the principal for the property.

specified foreign retiree means—

(a) a foreign individual who holds a class of visa referred to as a Subclass 405 (Investor Retirement) visa or Subclass 410 (Retirement) visa; or

(b) a foreign individual—

(i) who applied on or after 8 May 2018 for a class of visa referred to as a Subclass 103 (Parent) visa or Subclass 143 (Contributory Parent) visa; and

(ii) whose last substantive visa, held before making the application, was the class of visa mentioned in paragraph (a); and

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(iii) whose application has not been decided.

substantive visa see the *Migration Act 1958* (Cwlth), section 5.

13 Insertion of new ch 4, pt 5, div 4

Chapter 4, part 5—

insert—

Division 4 Reassessments of AFAD exemption

Subdivision 1 Preliminary

246AG Definitions for division

In this division—

AFAD exemption means the exemption from a liability for AFAD under section 246.

dispose, of a relevant acquirer's interest in dutiable property that is AFAD residential land—

(a) means transfer, lease or otherwise grant exclusive possession of part or all of the property; and

(b) includes acquire the property subject to a lease, that was in existence when the property was transferred, over part or all of the property.

notification event means an event mentioned in section 246AH(1)(b) or 246AI(1)(c).

occupy, in relation to a relevant acquirer's residence, means the acquirer, as owner of the residence, starts occupying it as the acquirer's principal place of residence.

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relevant acquirer, of dutiable property, see section 246(2).

relevant period, in relation to a residence, means the period required for occupying the residence under section 246(1)(c).

transfer day, in relation to a relevant transaction, means the day on which the relevant acquirer of dutiable property that is AFAD residential land is entitled to possession of the land under the transaction.

246AH Reassessment of AFAD exemption for not occupying residence

(1) This section applies if—

(a) the AFAD exemption applies to the extent of a relevant acquirer's interest in dutiable property that is AFAD residential land under a relevant transaction; and

(b) the relevant acquirer—

(i) disposes of the acquirer's interest in the property before occupying a residence on the land; or

(ii) does not occupy a residence on the land within the relevant period for the residence.

(2) Subject to section 246AJ, the commissioner must make a reassessment to impose AFAD on the relevant transaction to the extent of the relevant acquirer's interest in dutiable property under the transaction as if the AFAD exemption did not apply to the relevant acquirer.

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246AI Reassessment of AFAD exemption for disposal after occupation

(1) This section applies if—

(a) the AFAD exemption applies to the extent of a relevant acquirer's interest in dutiable property that is AFAD residential land under a relevant transaction; and

(b) the relevant acquirer occupies a residence on the land within the relevant period for the residence; and

(c) the relevant acquirer disposes of the acquirer's interest in the property within 1 year after the day the acquirer occupies the residence.

(2) Subject to section 246AJ, the commissioner must make a reassessment to impose AFAD on the relevant transaction to the extent of the relevant acquirer's interest in dutiable property under the transaction, worked out using the following formula—

$$\mathbf{A} = \frac{\mathbf{E} \times (\mathbf{365} - \mathbf{D})}{\mathbf{365}}$$

where—

A means the AFAD payable on the reassessment.

E means the AFAD that would have been imposed to the extent of the relevant acquirer's interest if the AFAD exemption had not applied.

D means the number of days between the day the relevant acquirer occupied the residence and the day of disposal of the acquirer's interest in the dutiable property, both days inclusive.

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246AJ When reassessment is not required

(1) This section applies if section 246AH or 246AI (each the ***relevant section***) applies in relation to a relevant transaction to the extent of a relevant acquirer's interest in dutiable property that is AFAD residential land under the transaction.

(2) Despite the relevant section, the commissioner is not required to make a reassessment to impose AFAD under the section if—

(a) the notification event to which the section applies happens only because of an intervening event; or

(b) the relevant acquirer disposes of dutiable property that is an accommodation unit in a retirement village by entering a retirement village leasing arrangement for the unit; or

(c) another person (the ***occupier***) has exclusive possession of the AFAD residential land before it is occupied by the relevant acquirer if—

(i) the occupier is the transferor of the land and vacates the land as soon as reasonably practicable, or within 6 months after the transfer day, whichever is the earlier; or

(ii) the occupier has exclusive possession of the land under a lease granted before the transfer day and vacates the land on the termination of the current term of the lease, or within 6 months after the transfer day, whichever is the earlier; or

(d) for a notification event mentioned in section 246AH(1)(b)(i) or 246AI(1)(c)—the relevant acquirer disposes of part of the dutiable property to the acquirer's spouse in

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a way that is exempt from transfer duty under section 151.

(3) However, subsection (4) applies if AFAD is not reassessed under subsection (2) because—

(a) the relevant acquirer disposes of part of the dutiable property to the acquirer's spouse, as mentioned in subsection (2)(d); and

(b) the relevant acquirer later disposes of the property or part of the property.

(4) The relevant section applies to the later disposal as if the relevant acquirer had not transferred the part of the land to the acquirer's spouse.

246AK Notification of commissioner for reassessment

(1) This section applies if a notification event happens in relation to a relevant acquirer's interest in dutiable property under a relevant transaction.

(2) Within 28 days after the notification event happens, the relevant acquirer must—

(a) give notice of the event in the approved form to the commissioner; and

(b) ensure the instruments required for the assessment of duty for the relevant transaction are lodged for a reassessment of duty on the transaction.

Note—

Failure to give the notice is an offence under the Administration Act, section 120.

14 Amendment of s 246H (Acquirer must lodge AFAD statement)

Section 246H, after 'imposed'—

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insert—

, or to which an AFAD exemption applies,

15 Insertion of new s 679

After section 678, as inserted by this Act—

insert—

679 Application of AFAD exemption under s 246

(1) Section 246 applies in relation to a relevant transaction that is the transfer, or agreement for transfer, of dutiable property only if the property is transferred, or the agreement is entered into, from the commencement.

(2) However, section 246 does not apply in relation to a transfer or agreement mentioned in subsection (1) if—

(a) it replaces a transfer, or agreement for transfer, that included the dutiable property and was made before the commencement; or

(b) the transferee had an option to purchase the dutiable property, or the transferor had an option to require the transferee to purchase the dutiable property, granted before the commencement and exercised from the commencement; or

(c) another arrangement was made before the commencement the sole or main purpose of which was to defer the making of the transfer or agreement until 1 January 2023 or later so section 246 would apply in relation to the relevant transaction.

16 Amendment of sch 6 (Dictionary)

(1) Schedule 6—

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insert—

AFAD exemption see section 246AG.

dispose, of a relevant acquirer's interest in dutiable property that is AFAD residential land, for chapter 4, part 5, division 4, see section 246AG.

notification event, for chapter 4, part 5, division 4, see section 246AG.

occupy, in relation to a relevant acquirer's residence, for chapter 4, part 5, division 4, see section 246AG.

relevant acquirer, of dutiable property, for chapter 4, part 5, division 4, see section 246(2).

relevant period, in relation to a residence, for chapter 4, part 5, division 4, see section 246AG.

transfer day, in relation to a relevant transaction, for chapter 4, part 5, division 4, see section 246AG.

(2) Schedule 6, definition *intervening event*, paragraph (b)—

omit, insert—

(b) the death or incapacity of a person to whom section 153, 154, 246AJ or 291 applies; or

Part 3 Amendment of Duties Regulation 2013

17 Regulation amended

This part amends the *Duties Regulation 2013*.

18 Amendment of s 9 (Recognised stock exchange)

(1) Section 9(a)—

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omit, insert—

(a) the Sydney Stock Exchange Limited, ACN 080 399 220;

(2) Section 9(e)—

omit, insert—

(e) Euronext N.V.;

(f) a stock exchange that is a member of the World Federation of Exchanges.

19 Insertion of new s 11

After section 10—

insert—

11 Transitional provision for Revenue Legislation Amendment Act 2022

Section 9(e), as inserted by the *Revenue Legislation Amendment Act 2022*, is taken to have had effect on and from 1 January 2017.

Part 4 Amendment of First Home Owner Grant and Other Home Owner Grants Act 2000

20 Act amended

This part amends the *First Home Owner Grant and Other Home Owner Grants Act 2000*.

21 Replacement of s 25S (Amount of grant)

Section 25S—

omit, insert—

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25S Amount of grant

The amount of a home builder grant is—

(a) if the contract for the eligible home builder transaction is made between 4 June 2020 and 31 December 2020, both dates inclusive—$25,000; or

(b) if the contract for the eligible home builder transaction is made between 1 January 2021 and 31 March 2021, both dates inclusive—$15,000.

Part 5 Amendment of Gaming Machine Regulation 2002

22 Regulation amended

This part amends the *Gaming Machine Regulation 2002*.

23 Amendment of s 10B (Amount to be paid into consolidated fund—Act, s 109E)

Section 10B—

insert—

(2) This section is subject to section 10BA.

24 Insertion of new s 10BA

After section 10B—

insert—

10BA Amount to be paid into consolidated fund during particular period—Act, s 109E

(1) This section applies for the 12-month period starting on the commencement of this section.

(2) For section 109E(4) of the Act, the prescribed

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percentage is 15%.

(3) This section and section 10B(2) expire on the day that is 12 months after the day they commence.

Part 6 Amendment of Land Tax Act 2010

25 Act amended

This part amends the *Land Tax Act 2010*.

26 Amendment of s 6 (Imposition of land tax on taxable land)

Section 6(2)—

omit, insert—

(2) The amount of land tax imposed on the taxable land owned by a taxpayer is based on the Queensland proportion of the total value of the Australian land owned by the taxpayer.

(3) In this section—

Queensland proportion means the proportion that relates to the taxable value of the taxable land.

27 Replacement of pt 3, div 1, hdg

Part 3, division 1, heading—

omit, insert—

Division 1 What are the relevant types of land?

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28 Insertion of new s 8A

Before section 9—

insert—

8A Meaning of *Australian land*

Australian land is taxable land or relevant interstate land.

29 Insertion of new s 9A

After section 9—

insert—

9A Meaning of *interstate land* and *relevant interstate land*

(1) ***Interstate land*** is—

(a) land in another State, other than the Australian Capital Territory, that has been alienated from that State for an estate in fee simple; or

(b) land in the Australian Capital Territory that—

(i) is under a crown lease within the meaning of the *Land Titles Act 1925* (ACT); or

(ii) is a grant of freehold by or in the name of the Commonwealth or by the Australian Capital Territory.

(2) Interstate land is ***relevant interstate land*** if—

(a) a valuation of the land—

(i) is in effect under an interstate valuation Act; or

(ii) is required to be made from time to time under an interstate valuation Act

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(even if it is not required to be made for a particular period); and

Example—

Land does not stop being relevant interstate land only because, under an interstate valuation Act, a valuation of the land is not made in a particular financial year.

(b) the land is not excluded interstate land.

(3) Land that is part of an area of land described in subsection (2) is relevant interstate land even if it is not the subject of a separate valuation under an interstate valuation Act.

Example—

A lot in an interstate strata scheme is relevant interstate land if, under the relevant interstate valuation Act, an annual valuation is made of the scheme land but not of each lot in the scheme.

30 Amendment of s 15 (Time-sharing schemes)

(1) Section 15, after 'time-sharing scheme'—

insert—

, or an interstate time-sharing scheme,

(2) Section 15—

insert—

(2) In this section—

interstate time-sharing scheme see section 21A(2).

31 Amendment of s 16 (Taxable value)

(1) Section 16(1), 'of land'—

omit, insert—

of taxable land

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(2) Section 16(2) and note—

omit.

32 Relocation and renumbering of s 18A (Capped value of taxable land for 2011–12 financial year)

Section 18A—

relocate to part 9A, as inserted by this Act, and *renumber* as section 85A.

33 Insertion of new ss 18A and 18AA

After section 18—

insert—

18A Statutory value and relevant interstate value of interstate land

(1) The ***statutory value***, of interstate land for a financial year, is the land's relevant interstate value when the liability for land tax arises for the financial year.

(2) Subsection (1) applies subject to section 18I(4).

(3) The ***relevant interstate value*** of interstate land is—

(a) for land in the Australian Capital Territory—its unimproved value under the *Rates Act 2004* (ACT); or

(b) for land in New South Wales—its land value under the *Valuation of Land Act 1916* (NSW); or

(c) for land in the Northern Territory—its unimproved capital value under the *Valuation of Land Act 1963* (NT); or

(d) for land in South Australia—its site value under the *Valuation of Land Act 1971* (SA); or

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(e) for land in Tasmania—its land value under the *Valuation of Land Act 2001* (Tas); or

(f) for land in Victoria—its site value under the *Valuation of Land Act 1960* (Vic); or

(g) for land in Western Australia—its unimproved value under the *Valuation of Land Act 1978* (WA).

(4) However, if the commissioner decides under section 80A that an amount is the relevant interstate value of interstate land, the amount as decided is the ***relevant interstate value*** of the interstate land.

18AA Total value of Australian land

The ***total value*** of the Australian land owned by a person, for a financial year, is the sum of—

(a) the taxable value of the person's taxable land for the financial year; and

(b) the statutory value of the person's relevant interstate land for the financial year.

34 Insertion of new pt 3, div 5

Part 3—

insert—

Division 5 Interstate land

18H Land in the ACT under crown lease—owners, sellers and buyers

(1) This section applies in relation to land in the Australian Capital Territory under a crown lease within the meaning of the *Land Titles Act 1925* (ACT).

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(2) For section 10(1)(c), a person is taken to be the owner of the land if the person is the proprietor of the crown lease (whether or not the person is the registered proprietor).

(3) Section 11 applies in relation to the land as if—

(a) a reference in the section to the sale of land were a reference to the assignment or transfer of the crown lease; and

(b) a reference in the section to the seller were a reference to the assignor or transferor of the crown lease; and

(c) a reference in the section to the buyer were a reference to the assignee or transferee of the crown lease.

18I Interstate strata schemes

(1) A regulation may—

(a) prescribe a scheme, plan or other thing under a corresponding strata scheme Act to be an ***interstate strata scheme***; and

(b) prescribe a thing to be—

(i) the body corporate for the scheme; or

(ii) the scheme land for the scheme; or

(iii) a lot in the scheme; or

(iv) the lot entitlement of a lot in the scheme.

(2) For this Act, the body corporate for an interstate strata scheme is not the owner of the scheme land for the scheme.

(3) Each lot in an interstate strata scheme is taken to be a separate parcel.

(4) If a lot in an interstate strata scheme is not the subject of a separate valuation under an interstate

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valuation Act, the statutory value of the lot is taken to be the amount equal to the lot's relevant proportion of the statutory value of the scheme land for the scheme.

(5) For subsection (4), a lot's ***relevant proportion*** is the proportion that the lot entitlement of the lot bears to the total of the lot entitlements of the lots in the scheme.

(6) In this section—

corresponding strata scheme Act means an Act of another State that provides for matters similar to matters provided for under the BCCM Act or the *Building Units and Group Titles Act 1980*.

35 Amendment of s 19 (General principle—taxable land is aggregated)

(1) Section 19, heading, 'taxable'—

omit.

(2) Section 19(1)—

omit, insert—

(1) A taxpayer's liability for land tax must be assessed using—

(a) the total taxable value of all taxable land owned by the taxpayer when the liability arises; and

(b) the total value of all Australian land owned by the taxpayer when the liability arises.

Example—

An individual owns 3 properties that are Australian land. Two of the properties are taxable land, each of which has a taxable value of $500,000. The third property is relevant interstate land with a statutory value of $400,000. The individual's liability for land tax is worked out using—

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(a) the total taxable value of the taxable land ($1,000,000); and

(b) the total value of the Australian land ($1,400,000).

(3) Section 19(2), 'and 21'—

omit, insert—

, 21 and 21A

36 Amendment of s 20 (Separate assessment of trust land)

(1) Section 20(1), 'on the taxable'—

omit, insert—

using the Australian

(2) Section 20(3), 'on the total taxable value of all taxable land'—

omit, insert—

using the total taxable value of all taxable land, and the total value of all Australian land,

37 Insertion of new s 21A

After section 21—

insert—

21A Assessment does not include land subject to interstate time-sharing scheme

(1) For assessing the liability for land tax of a taxpayer who is the manager of an interstate time-sharing scheme, the total value of Australian land owned by the taxpayer does not include the statutory value of the land subject to the interstate time-sharing scheme.

(2) In this section—

interstate time-sharing scheme means a scheme—

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(a) in which participants are or may become entitled to use, occupy or possess, for 2 or more periods during the scheme's operation, property, in another State, to which the scheme relates; and

(b) implemented in relation to—

(i) all or some of the lots comprised in an interstate strata scheme; or

(ii) another parcel, in another State, if each participant is a registered proprietor of the parcel.

registered proprietor includes, for a parcel in the Australian Capital Territory, the owner of the parcel.

scheme includes undertaking and enterprise.

38 Amendment of s 22 (Assessment of co-owners of land)

(1) Section 22(3), after 'Part 6'—

insert—

or 6A

(2) Section 22(3)(a), after 'exempt land'—

insert—

or excluded interstate land

39 Amendment of s 23 (Deceased estates)

(1) Section 23(4), after 'on the land'—

insert—

, or liable to pay land tax that is assessed using the total value of Australian land that includes the land

(2) Section 23—

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insert—

(6A) A reference in subsection (5) to exempt land is, for interstate land, taken to be a reference to excluded interstate land.

(3) Section 23(6A) and (7)—

renumber as section 23(7) and (8).

40 Amendment of pt 5, hdg (Rate of land tax)

Part 5, heading, after 'Rate'—

insert—

and calculation

41 Replacement of s 32 (Rate of land tax generally)

Section 32—

omit, insert—

32 Rate and calculation of land tax generally

(1) Land tax is imposed on the taxable land owned by a taxpayer in the amount calculated as follows—

$$\mathbf{tax} = \mathbf{G} \times \frac{\mathbf{TL}}{\mathbf{AL}}$$

where—

tax means the amount of land tax imposed.

G means the gross amount worked out under subsection (2).

TL means the total taxable value of the taxable land owned by the taxpayer.

AL means the total value of the Australian land owned by the taxpayer.

(2) For subsection (1), the gross amount is the amount

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worked out, on the total value of the Australian land owned by the taxpayer, at the following rate—

(a) for an individual other than an absentee or trustee—the rate provided for under schedule 1;

(b) for a company or trustee—

(i) the general rate provided for under schedule 2, part 1; and

(ii) if the company or trustee is a foreign company or a trustee of a foreign trust—the surcharge rate provided for under schedule 2, part 2;

(c) for an absentee—

(i) the general rate provided for under schedule 3, part 1; and

(ii) the surcharge rate provided for under schedule 3, part 2.

(3) This section applies subject to sections 20, 21 and 21A.

42 Insertion of new pt 6, div 1AA

Part 6, before division 1—

insert—

Division 1AA Application

34A Application of part

This part applies to land in Queensland.

43 Amendment of s 36 (Land *used as the home* of a person)

Section 36(1)(a), after 'other land'—

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insert—

(in Queensland or elsewhere)

44 Amendment of s 37 (Land taken to be used as a home—person who receives care)

Section 37(2)(c) and (7), definition *qualifying residential use*, after 'other land'—

insert—

(in Queensland or elsewhere)

45 Amendment of s 42A (Exemption for old home after transitioning to current home)

(1) Section 42A—

insert—

(4A) In subsection (1)(a)—

(a) a reference to land includes a reference to interstate land; and

(b) a reference to exempt includes, for interstate land, a reference to excluded; and

(c) a reference to section 41 or 42 includes, for interstate land, a reference to section 41 or 42 as applied by section 58B.

(2) Section 42A(4A) and (5)—

renumber as section 42A(5) and (6).

46 Amendment of s 42B (Exemption for new home before transitioning from current home)

(1) Section 42B—

insert—

(4A) In subsection (1)(a)—

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(a) a reference to land includes a reference to interstate land; and

(b) a reference to exempt includes, for interstate land, a reference to excluded; and

(c) a reference to section 38, 41 or 42 includes, for interstate land, a reference to section 38, 41 or 42 as applied by section 58B.

(4B) In subsection (2)—

(a) a reference to exempt includes, for a current home that is interstate land, a reference to excluded; and

(b) a reference to section 41 or 42 includes, for a current home that is interstate land, a reference to section 41 or 42 as applied by section 58B.

(2) Section 42B(4A) to (5)—

renumber as section 42B(5) to (7).

47 Amendment of s 43 (Provision for particular family trusts)

(1) Section 43—

insert—

(2A) In subsection (1)(a)(i)—

(a) a reference to land includes a reference to interstate land; and

(b) a reference to exempt includes, for interstate land, a reference to excluded.

(2) Section 43(2A) and (3)—

renumber as section 43(3) and (4).

48 Insertion of new pt 6A

After part 6—

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insert—

Part 6A Excluded interstate land

58A Application of pt 6 to interstate land

Part 6 applies in relation to interstate land as provided in this part and with any other necessary changes.

58B Excluded interstate land—homes

(1) Part 6, division 1 applies in relation to interstate land—

(a) as if a reference in the division to exempt land were a reference to excluded interstate land; and

(b) as if a reference in the division to being or not being exempt were a reference to being or not being excluded; and

(c) as if a reference in the division to a non-exempt purpose were a reference to a non-excluded purpose; and

(d) as if a reference in the division to a local government were a reference to an interstate local government; and

(e) as if a reference in the division to the taxable portion of land were a reference to the included portion of land; and

(f) as if a reference in the division to a plan of subdivision were a reference to an interstate plan of subdivision; and

(g) as if section 45(6), definition *plan of subdivision* were omitted; and

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(h) as if a reference in the division to taxable value were a reference to statutory value.

(2) In this section—

interstate local government—

(a) means a local government (however described) of another State; and

(b) includes the Australian Capital Territory Executive to the extent it has the responsibility of governing the Australian Capital Territory with respect to local government matters.

interstate plan of subdivision—

(a) means a plan or scheme, however described, that—

(i) shows, describes or effects the division of, amalgamation into, dedication of or redefinition of, at least 1 lot in another State; and

(ii) is able to be registered in a land registry under an Act of that State; and

(b) includes a subdivision or consolidation of land that—

(i) is development for which development approval is given under the *Planning and Development Act 2007* (ACT); and

(ii) is given effect on the registration of the surrender and grant of new leases of the land the subject of the subdivision or consolidation.

58C Excluded interstate land—charitable institutions

Part 6, division 2 applies in relation to interstate land—

Authorised by the Parliamentary Counsel

(a) as if a reference in the division to exempt land were a reference to excluded interstate land; and

(b) as if a reference in the division to an exempt purpose were a reference to an excluded purpose.

58D Excluded interstate land—aged care facilities

Section 51 applies in relation to interstate land as if a reference in the section to exempt land were a reference to excluded interstate land.

58E Excluded interstate land—supported accommodation

(1) Section 51A(1) applies in relation to interstate land—

(a) as if a reference in the subsection to exempt land were a reference to excluded interstate land; and

(b) as if a reference in the subsection to a supported accommodation service were a reference to an interstate supported accommodation service.

(2) For subsection (1), a service conducted on interstate land is an ***interstate supported accommodation service*** if—

(a) the commissioner is satisfied the service substantially corresponds to a residential service conducted in Queensland that may be accredited at level 3 under the *Residential Services (Accreditation) Act 2002*; or

(b) it is prescribed by regulation to be an interstate supported accommodation service.

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58F Excluded interstate land—land used for primary production

Section 53 applies in relation to interstate land—

(a) as if a reference in the section to exempt land were a reference to excluded interstate land; and

(b) as if a reference in the section to the taxable value were a reference to the statutory value.

58G Excluded interstate land—moveable dwelling parks

(1) Section 54 applies in relation to interstate land—

(a) as if a reference in the section to exempt land were a reference to excluded interstate land; and

(b) as if a reference in the *Residential Tenancies and Rooming Accommodation Act 2008*, section 7 to a law of the State were a reference to a law of the State in which the interstate land is situated; and

(c) as if a reference in the *Manufactured Homes (Residential Parks) Act 2003*, section 10(3) to a park owner were a reference to the owner or operator of an interstate residential park or another person who may, under an interstate Act, enter into an interstate converted caravan agreement; and

(d) as if a reference in the *Manufactured Homes (Residential Parks) Act 2003*, section 10(3) to 'an agreement, that would be a site agreement if it related to a manufactured home' were a reference to an interstate converted caravan agreement; and

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(e) as if the *Manufactured Homes (Residential Parks) Act 2003*, section 10(4) were omitted.

(2) In this section—

interstate converted caravan agreement means an agreement that substantially corresponds to a Queensland converted caravan agreement.

interstate residential park means an area of interstate land, regulated under an interstate Act, that substantially corresponds to a residential park under the *Manufactured Homes (Residential Parks) Act 2003*.

Queensland converted caravan agreement means an agreement mentioned in the *Manufactured Homes (Residential Parks) Act 2003*, section 10(3).

58H Excluded interstate land—recreational and public land

Section 56 applies in relation to interstate land as if a reference in the section to exempt land were a reference to excluded interstate land.

58I Excluded interstate land—retirement villages

(1) Section 57 applies in relation to interstate land—

(a) as if a reference in the section to exempt land were a reference to excluded interstate land; and

(b) as if a reference in the *Retirement Villages Act 1999*, section 5(1) to a retirement village scheme were a reference to an interstate retirement village scheme; and

(c) as if a reference in the *Retirement Villages Act 1999*, section 5(2) to a site within the

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meaning of the *Manufactured Homes (Residential Parks) Act 2003* were a reference to interstate land that substantially corresponds to a site within the meaning of the *Manufactured Homes (Residential Parks) Act 2003*.

(2) In this section—

interstate retirement village scheme—

(a) means a scheme under an Act of another State that substantially corresponds to a retirement village scheme under the *Retirement Villages Act 1999*; and

(b) includes a scheme prescribed by regulation to be an interstate retirement village scheme; and

(c) does not include a scheme prescribed by regulation not to be an interstate retirement village scheme.

58J Excluded interstate land—other land

Section 58(b) and (c) applies in relation to interstate land as if a reference in the section to exempt land were a reference to excluded interstate land.

49 Amendment of s 66 (Application of pt 8)

Section 66(3), after 'exemption'—

insert—

or exclusion

50 Amendment of s 76 (Application for land to be exempt land)

Section 76, after 'exempt land'—

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insert—

or excluded interstate land

51 Amendment of s 77 (Notice that land no longer exempt)

(1) Section 77, heading, after 'exempt'—

insert—

or excluded

(2) Section 77, after 'exempt land'—

insert—

or excluded interstate land

52 Amendment of s 78 (Notice of change of ownership of land)

(1) Section 78, heading, after 'land'—

insert—

in Queensland

(2) Section 78(1) and (2), after 'land'—

insert—

, other than interstate land,

53 Insertion of new s 78A

After section 78—

insert—

78A Notice of interstate land

(1) This section applies to a taxpayer who, when the taxpayer's liability for land tax for a financial year arises, owns taxable land and interstate land.

(2) The taxpayer must give the commissioner notice under this section about the interstate land.

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Note—

Under the Administration Act, the requirement under this subsection is a lodgement requirement for which a failure to comply is an offence under section 121 of that Act.

(3) The notice must be in the approved form.

(4) The notice must include the following details of each parcel of the interstate land—

(a) the property description of the parcel;

(b) the taxpayer's interest in the parcel;

(c) the statutory value of the parcel for the financial year or, if the taxpayer can not ascertain the statutory value of the parcel for the financial year, the most recent relevant interstate value for the parcel that the taxpayer can ascertain.

(5) For a parcel that is a lot in an interstate strata scheme and that is not the subject of a separate valuation under an interstate valuation Act, a notice complies with subsection (4)(c) if it states—

(a) the statutory value of the lot for the financial year, worked out under section 18I(4) and (5); or

(b) each of the following—

(i) the statutory value of the scheme land for the scheme for the financial year or, if the taxpayer can not ascertain the statutory value of the scheme land for the scheme for the financial year, the most recent relevant interstate value for the scheme land that the taxpayer can ascertain;

(ii) the lot entitlement of the lot;

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(iii) the total of the lot entitlements of the lots in the scheme.

(6) The notice must be given to the commissioner—

(a) if the commissioner gives the taxpayer an assessment notice for land tax for the financial year on or before 30 September in the financial year—within 30 days after the commissioner gives the assessment notice; or

(b) otherwise—on or before 31 October in the financial year.

(7) However, despite subsection (2), the taxpayer is not required to give notice under this section for a financial year if—

(a) the taxpayer gave the commissioner notice under this section for a previous financial year (the ***previous notice***); and

(b) on 30 June immediately preceding the financial year—

(i) the interstate land owned by the taxpayer is the same as the interstate land for which the previous notice was given; and

(ii) the taxpayer's interest in each parcel of interstate land is the same as was stated in the previous notice; and

(iii) the statutory value of each parcel of interstate land is, so far as the taxpayer can ascertain, the same as the statutory value stated in the previous notice or a subsequent notice given to the commissioner.

(8) In this section—

taxpayer means a person who has or had, or may have, a liability under this Act for land tax.

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54 Insertion of new s 80A

Before section 81—

insert—

80A Decision about relevant interstate value of interstate land

(1) The commissioner may decide that any of the following amounts is the relevant interstate value of interstate land owned by a taxpayer when the taxpayer's liability for land tax arose for a financial year—

(a) an amount notified to the commissioner under section 78A or worked out using information notified to the commissioner under that section;

(b) an amount determined by the commissioner on the information available when the commissioner assesses the taxpayer's liability for land tax for the financial year;

(c) an amount determined by the commissioner on the information available at a time after the commissioner assesses the taxpayer's liability for land tax for the financial year.

(2) Subsection (3) applies if—

(a) the commissioner decides an amount under subsection (1); and

(b) after deciding the amount, the commissioner is notified by the taxpayer that a different amount (the ***updated amount***), lower than the amount decided by the commissioner, is the relevant interstate value of the land when the taxpayer's liability for land tax arose for the financial year; and

(c) the commissioner is satisfied it would be appropriate in the circumstances to decide that the updated amount is the relevant

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interstate value when the taxpayer's liability arose.

(3) The commissioner must make a decision under subsection (1) that the updated amount is the relevant interstate value of the land when the taxpayer's liability for land tax arose for the financial year.

55 Amendment of s 81 (Restriction on grounds of objection, appeal and review)

Section 81(5), definition *prohibited grounds*—

omit, insert—

prohibited grounds means grounds that—

(a) the Land Valuation Act value of an area of land in Queensland is excessive; or

(b) the relevant interstate value of an area of interstate land when a liability for land tax arises is excessive.

Note—

Objections and appeals against valuations of land in Queensland may be made under the Land Valuation Act.

56 Amendment of s 83A (Provision to pay land tax etc. on particular leases unenforceable)

(1) Section 83A—

insert—

(2A) To remove any doubt, it is declared that a reference in this section to a lease is a reference to a lease of land in Queensland.

(2) Section 83A(2A) and (3)—

renumber as section 83A(3) and (4).

Authorised by the Parliamentary Counsel

57 Insertion of new pt 9A

After part 9—

insert—

Part 9A Capped value of taxable land for 2011–12 financial year

85B Taxable value

Despite section 16, if section 85A applies to land for a financial year, the taxable value of the land for the financial year is the capped value of the land under section 85A(2).

58 Insertion of new pt 10, div 9

Part 10—

insert—

Division 9 Transitional provision for Revenue Legislation Amendment Act 2022

102 Liability for land tax for financial year starting 1 July 2022 not affected by amendments

To remove any doubt, it is declared that a liability for land tax for the financial year starting 1 July 2022 is not affected by the amendment of this Act by the *Revenue Legislation Amendment Act 2022*.

59 Amendment of sch 1 (Rate of land tax—individuals other than absentees and trustees)

(1) Schedule 1, authorising provision, 'section 32(1)(a)'—

omit, insert—

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section 32(2)(a)

(2) Schedule 1, column 1, heading, 'Total taxable value'—

omit, insert—

Total value of Australian land

(3) Schedule 1, column 2, heading, 'Tax payable'—

omit, insert—

Rate for working out gross amount

60 Amendment of sch 2 (Rate of land tax—companies and trustees)

(1) Schedule 2, authorising provision, 'section 32(1)(b)'—

omit, insert—

section 32(2)(b)

(2) Schedule 2, part 1, column 1, heading, 'Total taxable value'—

omit, insert—

Total value of Australian land

(3) Schedule 2, part 1, column 2, heading, 'Tax payable'—

omit, insert—

Rate for working out gross amount

(4) Schedule 2, part 2, column 1, heading, 'Total taxable value'—

omit, insert—

Total value of Australian land

(5) Schedule 2, part 2, column 2, heading, 'Tax payable'—

omit, insert—

Rate for working out gross amount

61 Amendment of sch 3 (Rate of land tax—absentees)

(1) Schedule 3, authorising provision, 'section 32(1)(c)'—

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omit, insert—

section 32(2)(c)

(2) Schedule 3, part 1, column 1, heading, 'Total taxable value'—

omit, insert—

Total value of Australian land

(3) Schedule 3, part 1, column 2, heading, 'Tax payable'—

omit, insert—

Rate for working out gross amount

(4) Schedule 3, part 2, column 1, heading, 'Total taxable value'—

omit, insert—

Total value of Australian land

(5) Schedule 3, part 2, column 2, heading, 'Tax payable'—

omit, insert—

Rate for working out gross amount

62 Amendment of sch 4 (Dictionary)

(1) Schedule 4, definitions *capped value*, *owner* and *parcel*—

omit.

(2) Schedule 4—

insert—

Australian land see section 8A.

excluded interstate land means land that is excluded interstate land under part 6A.

interstate land see section 9A(1).

interstate strata scheme means a scheme, plan or other thing prescribed by regulation under section 18I to be an interstate strata scheme.

interstate valuation Act means an Act mentioned in section 18A(3)(a) to (g).

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***owner*—**

(a) generally, see section 10; and

(b) for land in the Australian Capital Territory under a crown lease within the meaning of the *Land Titles Act 1925* (ACT), see section 18H; and

(c) for a unit, for part 4, division 4, see section 25.

parcel means—

(a) an area of land in Queensland that is the subject of a separate valuation under the Land Valuation Act; or

(b) an area of interstate land that is the subject of a separate valuation under an interstate valuation Act.

Note—

See also section 18I(3).

registrar of titles means the registrar of titles under the *Land Title Act 1994*.

relevant interstate land see section 9A(2).

relevant interstate value, of interstate land, see section 18A(3) and (4).

statutory value, of interstate land, for a financial year, see section 18A.

total value, of the Australian land owned by a person, for a financial year, see section 18AA.

(3) Schedule 4, definition *time-sharing scheme*, paragraph (a), after 'property'—

insert—

in Queensland

(4) Schedule 4, definition *time-sharing scheme*, paragraph (b)(iii), after 'another parcel'—

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insert—

in Queensland

Part 7 Amendment of Mineral Resources Regulation 2013

63 Regulation amended

This part amends the *Mineral Resources Regulation 2013*.

64 Insertion of new ch 4, pt 15

Chapter 4—

insert—

Part 15 Transitional provision for Revenue Legislation Amendment Act 2022

118 Coal sold, disposed of or used before commencement

(1) Former schedule 3, section 5 continues to apply for working out royalty payable under the Act for coal sold, disposed of or used before the commencement, despite the amendment of the section by the *Revenue Legislation Amendment Act 2022*.

(2) In this section—

former schedule 3, section 5 means schedule 3, section 5, as in force immediately before the commencement.

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65 Amendment of sch 3 (Royalty payable for minerals)

Schedule 3, section 5(1)(b)(ii)—

omit, insert—

(ii) if the average price per tonne of the coal sold, disposed of or used in the return period is more than $150 but not more than $175—

$$\mathbf{RR} = 7 + \left(\frac{\mathbf{AP} - 100}{\mathbf{AP}} \times 5.5\right) + \left(\frac{\mathbf{AP} - 150}{\mathbf{AP}} \times 2.5\right)$$

(iii) if the average price per tonne of the coal sold, disposed of or used in the return period is more than $175 but not more than $225—

$$\mathbf{RR} = 7 + \left(\frac{\mathbf{AP} - 100}{\mathbf{AP}} \times 5.5\right) + \left(\frac{\mathbf{AP} - 150}{\mathbf{AP}} \times 2.5\right) + \left(\frac{\mathbf{AP} - 175}{\mathbf{AP}} \times 5\right)$$

(iv) if the average price per tonne of the coal sold, disposed of or used in the return period is more than $225 but not more than $300—

$$\mathbf{RR} = 7 + \left(\frac{\mathbf{AP} - 100}{\mathbf{AP}} \times 5.5\right) + \left(\frac{\mathbf{AP} - 150}{\mathbf{AP}} \times 2.5\right) + \left(\frac{\mathbf{AP} - 175}{\mathbf{AP}} \times 5\right) + \left(\frac{\mathbf{AP} - 225}{\mathbf{AP}} \times 10\right)$$

(v) if the average price per tonne of the coal sold, disposed of or used in the return period is more than $300—

$$\mathbf{RR} = 7 + \left(\frac{\mathbf{AP} - 100}{\mathbf{AP}} \times 5.5\right) + \left(\frac{\mathbf{AP} - 150}{\mathbf{AP}} \times 2.5\right) + \left(\frac{\mathbf{AP} - 175}{\mathbf{AP}} \times 5\right) + \left(\frac{\mathbf{AP} - 225}{\mathbf{AP}} \times 10\right) + \left(\frac{\mathbf{AP} - 300}{\mathbf{AP}} \times 10\right)$$

Authorised by the Parliamentary Counsel

Part 8 Amendment of Payroll Tax Act 1971

Division 1 Preliminary

66 Act amended

This part amends the *Payroll Tax Act 1971*.

Division 2 Amendments commencing on assent

67 Amendment of s 27A (Rebate for periodic liability)

Section 27A(3), definition *rebate*, '2020 or 2021'—

omit, insert—

2020, 2021, 2022 or 2023

68 Amendment of s 35A (Rebate for annual payroll tax amount)

Section 35A(4), definition *rebate*, '2020 or 2021'—

omit, insert—

2020, 2021, 2022 or 2023

69 Amendment of s 43A (Rebate for final payroll tax amount)

Section 43A(3), definition *rebate*, '2020 or 2021'—

omit, insert—

2020, 2021, 2022 or 2023

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70 Insertion of new pt 15

After part 14—

insert—

Part 15 Transitional provisions for Revenue Legislation Amendment Act 2022

147 Retrospective application of particular provisions

(1) Sections 27A, 35A and 43A, as amended by the *Revenue Legislation Amendment Act 2022*, apply, and are taken to have applied from 1 July 2021, in relation to wages paid or payable in the financial year ending on 30 June 2022.

(2) Definition *eligible year*, as amended by the *Revenue Legislation Amendment Act 2022*, applies, and is taken to have applied from 1 July 2021, in relation to an assessment of a person's annual liability or final liability relating to the financial year ending on 30 June 2022 for the purposes of part 2, division 6A.

71 Amendment of schedule (Dictionary)

Schedule, definition *eligible year*, '2020 or 2021'—

omit, insert—

2020, 2021, 2022 or 2023

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Division 3 Amendments commencing on 1 January 2023

Subdivision 1 Amendments relating to deductions

72 Amendment of s 17 (Definitions for sdiv 1)

(1) Section 17, definition *actual periodic deduction*, formula—

omit, insert—

$$\mathbf{APD} = \frac{\mathbf{FME}}{\mathbf{G}} - \frac{\mathbf{1}}{\mathbf{7}}\left(\mathbf{TW} - \frac{\mathbf{FME}}{\mathbf{G}}\right)$$

(2) Section 17, definition *fixed periodic deduction*, paragraph (b), formula—

omit, insert—

$$\mathbf{FPD} = \frac{\mathbf{QW}}{\mathbf{AW}}\left(\mathbf{E} - \frac{\mathbf{1}}{\mathbf{7}}\left(\frac{\mathbf{AW}}{\mathbf{12}} - \mathbf{E}\right)\right)\mathbf{M}$$

73 Amendment of s 23 (Definition for sdiv 2)

Section 23, definition *fixed periodic deduction*, paragraph (b), formula—

omit, insert—

$$\mathbf{FPD} = \frac{\mathbf{QW}}{\mathbf{AW}}\left(\mathbf{E} - \frac{\mathbf{1}}{\mathbf{7}}\left(\frac{\mathbf{AW}}{\mathbf{12}} - \mathbf{E}\right)\right)\mathbf{M}$$

74 Amendment of s 29 (Definitions for sdiv 1)

Section 29(1), definition *annual deduction*, formula—

omit, insert—

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$$AD = \frac{AW}{AW + IW}\left(\frac{K(A+B)}{C} - \frac{1}{7}\left(AW + IW - \frac{K(A+B)}{C}\right)\right)$$

75 Amendment of s 33 (Definitions for sdiv 2)

Section 33, definition *annual deduction*, formula—

omit, insert—

$$AD = \frac{TW}{TW + IW}\left(\frac{K(A+B)}{C} - \frac{1}{7}\left(TW + IW - \frac{K(A+B)}{C}\right)\right)$$

76 Amendment of s 37 (Definitions for sdiv 1)

Section 37, definition *final deduction*, formula—

omit, insert—

$$FD = \frac{FW}{FW + IW}\left(\frac{K(A+B)}{C} - \frac{1}{7}\left(FW + IW - \frac{K(A+B)}{C}\right)\right)$$

77 Amendment of s 41 (Definitions for sdiv 2)

Section 41, definition *final deduction*, formula—

omit, insert—

$$FD = \frac{TW}{TW + IW}\left(\frac{K(A+B)}{C} - \frac{1}{7}\left(TW + IW - \frac{K(A+B)}{C}\right)\right)$$

78 Replacement of s 97A (Application of particular amendments)

Section 97A—

omit, insert—

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97A Application of particular amendments

This Act, as amended by the *Revenue Legislation Amendment Act 2022*, part 8, division 3, subdivisions 1 and 2, applies in relation to taxable wages paid or payable from 1 January 2023 in the financial year starting on 1 July 2022 and each later financial year.

79 Insertion of new s 148

After section 147, as inserted by this Act—

insert—

148 Transitional regulation-making power

(1) A regulation (a ***transitional regulation***) may make provision about a matter for which—

(a) it is necessary to make provision to allow or facilitate the doing of anything to achieve the transition from the operation of this Act as in force before its amendment by the *Revenue Legislation Amendment Act 2022*, part 8, division 3, subdivision 1 to the operation of this Act as in force from the commencement; and

(b) this Act does not provide or sufficiently provide.

(2) A transitional regulation may have retrospective operation to a day not earlier than the day this section commences.

(3) A transitional regulation must declare it is a transitional regulation.

(4) This section and any transitional regulation expire on the day that is 1 year after this section commences.

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Subdivision 2 Amendments relating to mental health levy

80 Amendment of pt 2, div 1, sdiv 1, hdg (Wages liable to payroll tax)

Part 2, division 1, subdivision 1, heading, after 'tax'—

insert—

and mental health levy

81 Insertion of new pt 2, div 1, sdiv 3 and sdiv 4, hdg

Part 2, division 1—

insert—

Subdivision 3 Other provisions about imposing liability for mental health levy

12A Imposition of mental health levy on taxable wages

(1) A mental health levy is imposed under this part on particular taxable wages paid or payable in a financial year.

(2) Amounts attributable to the levy may be used only for providing a service or infrastructure that is consistent with—

(a) the main objects stated in the *Mental Health Act 2016*, section 3(1), including the way in which the main objects of that Act are to be achieved; or

(b) the guiding principles stated in the *Queensland Mental Health Commission Act 2013*, section 5(2) to (5).

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12B When liability for mental health levy arises

Liability for the mental health levy imposed on taxable wages arises on the return date for lodgement by an employer of a return.

12C Particular employer to pay mental health levy

The mental health levy must be paid by an employer as provided under divisions 5A, 5B and 5C.

Subdivision 4 Value of taxable wages

82 Amendment of pt 2, div 3, hdg (Periodic liability)

Part 2, division 3, heading, after 'liability'—

insert—

for payroll tax

83 Amendment of pt 2, div 4, hdg (Annual liability)

Part 2, division 4, heading, after 'liability'—

insert—

for payroll tax

84 Amendment of pt 2, div 5, hdg (Final liability)

Part 2, division 5, heading, after 'liability'—

insert—

for payroll tax

85 Insertion of new pt 2, divs 5A to 5C

Part 2—

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insert—

Division 5A Periodic liability for mental health levy

43B Application of division

This division applies to an employer who is required under section 59 to lodge periodic returns.

43C Meaning of *adjusted primary threshold*

(1) The ***adjusted primary threshold*** for a financial year for an employer who is not a group member is the amount worked out using the following formula—

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

where—

A means the adjusted primary threshold for the financial year for the employer.

B means $10m.

C means the amount of taxable wages estimated by the employer to be payable by the employer for the financial year.

D means the total amount of taxable wages and interstate wages estimated by the employer to be payable by the employer for the financial year.

(2) The ***adjusted primary threshold*** for a financial year for an employer who is a group member is the amount worked out using the following formula—

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$$\mathbf{A} = \left(\mathbf{B} \times \frac{\mathbf{C}}{\mathbf{D}}\right) \times \left(\frac{\mathbf{E}}{\mathbf{C}}\right)$$

where—

A means the adjusted primary threshold for the financial year for the employer.

B means $10m.

C means the total amount of taxable wages estimated to be payable by all members of the group for the financial year.

D means the total amount of taxable wages and interstate wages estimated to be payable by all members of the group for the financial year.

E means the amount of taxable wages estimated by the employer to be payable by the employer for the financial year.

43D Meaning of *adjusted additional threshold*

(1) The ***adjusted additional threshold*** for an employer who is not a group member for a financial year is the amount worked out using the following formula—

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

where—

A means the adjusted additional threshold for the employer.

B means $100m.

C means the amount of taxable wages estimated by the employer to be payable by the employer for the financial year.

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D means the total amount of taxable wages and interstate wages estimated by the employer to be payable by the employer for the financial year.

(2) The ***adjusted additional threshold*** for an employer who is a group member for a financial year is the amount worked out using the following formula—

$$\mathbf{A} = \left(\mathbf{B} \times \frac{\mathbf{C}}{\mathbf{D}}\right) \times \left(\frac{\mathbf{E}}{\mathbf{C}}\right)$$

where—

A means the adjusted additional threshold for the employer.

B means $100m.

C means the total amount of taxable wages estimated to be payable by all members of the group for the financial year.

D means the total amount of taxable wages and interstate wages estimated to be payable by all members of the group for the financial year.

E means the amount of taxable wages estimated by the employer to be payable by the employer for the financial year.

43E Meaning of *primary periodic threshold* and *additional periodic threshold*

(1) The ***primary periodic threshold*** for an employer for a periodic return period means the amount worked out using the following formula—

$$\mathbf{PPT} = \mathbf{A} \times \frac{\mathbf{M}}{\mathbf{12}}$$

where—

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A means the adjusted primary threshold for the employer for the financial year in which the period occurs.

M means the number of months in the period.

PPT means the primary periodic threshold for the employer for the period.

(2) The ***additional periodic threshold*** for an employer for a periodic return period means the amount worked out using the following formula—

$$\mathbf{APT} = \mathbf{A} \times \frac{\mathbf{M}}{\mathbf{12}}$$

where—

A means the adjusted additional threshold for the employer for the financial year in which the period occurs.

APT means the additional periodic threshold for the employer for the period.

M means the number of months in the period.

43F Amount of periodic levy liability

(1) An employer's liability (***periodic levy liability***) for the mental health levy for a periodic return period is the total of—

(a) the primary periodic liability under subsection (2); and

(b) the additional periodic liability under subsection (3).

(2) For subsection (1)(a), the primary periodic liability for a periodic return period is the greater of the amount worked out using the following formula and zero—

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$$\mathbf{L} = \left(\mathbf{TW} - \left(\mathbf{PPT} \times \frac{\mathbf{A}}{\mathbf{B}}\right)\right) \times \mathbf{R}$$

where—

A means the number of days the employer paid, or was liable to pay, wages in the period.

B means the number of days in the period.

L means the primary periodic liability for the period.

PPT means the primary periodic threshold for the employer for the period.

R means 0.25%.

TW means the amount of the employer's taxable wages for the period.

(3) For subsection (1)(b), the additional periodic liability for a periodic return period is the greater of the amount worked out using the following formula and zero—

$$\mathbf{L} = \left(\mathbf{TW} - \left(\mathbf{APT} \times \frac{\mathbf{A}}{\mathbf{B}}\right)\right) \times \mathbf{R}$$

where—

A means the number of days the employer paid, or was liable to pay, wages in the period.

APT means the additional periodic threshold for the employer for the period.

B means the number of days in the period.

L means the additional periodic liability for the period.

R means 0.5%.

TW means the amount of the employer's taxable

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wages for the period.

Division 5B Annual liability for mental health levy

43G Application of division

This division applies to an employer who is required, under section 63, to lodge an annual return for a financial year if the employer—

(a) is not a member of a group on 30 June in the year; or

(b) is the DGE for a group on 30 June in the year.

43H Meaning of *combined periodic liability*

The ***combined periodic liability***, for the employer for the financial year, is—

(a) if the employer is not a member of a group—the total of the employer's periodic levy liability for each periodic return period in the year; or

(b) if the employer is the DGE for a group—the total of each group member's total periodic levy liability for each periodic return period in the year.

43I Definitions for division

In this division—

additional annual levy amount, for the employer for the financial year, means the greater of the amount worked out using the following formula and zero—

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$$\mathbf{A} = \left(\mathbf{B} - \left(\left(\mathbf{C} \times \frac{\mathbf{B}}{\mathbf{D}}\right) \times \frac{\mathbf{E}}{\mathbf{F}}\right)\right) \times \mathbf{R}$$

where—

A means the additional annual levy amount for the employer for the financial year.

B means—

(a) if the employer is not a member of a group—the total taxable wages paid or payable by the employer for the financial year; or

(b) if the employer is the DGE for a group—the total taxable wages paid or payable by all members of the group for the financial year.

C means $100m.

D means—

(a) if the employer is not a member of a group—the total taxable wages and interstate wages paid or payable by the employer for the financial year; or

(b) if the employer is the DGE for a group—the total taxable wages and interstate wages paid or payable by all members of the group for the financial year.

E means—

(a) if the employer is not a member of a group—the number of days the employer paid, or was liable to pay, wages for the financial year; or

(b) if the employer is the DGE for a group—the number of days the group members paid, or

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were liable to pay, wages for the financial year.

F means the number of days in the financial year.

R means 0.5%.

annual levy adjustment amount, for the employer for the financial year, means the difference between—

(a) the employer's annual levy amount for the financial year; and

(b) the employer's combined periodic liability for the financial year.

annual levy amount, for the employer for the financial year, means the total of—

(a) the primary annual levy amount; and

(b) the additional annual levy amount.

primary annual levy amount, for the employer for the financial year, means the greater of the amount worked out using the following formula and zero—

$$\mathbf{A} = \left(\mathbf{B} - \left(\left(\mathbf{C} \times \frac{\mathbf{B}}{\mathbf{D}}\right) \times \frac{\mathbf{E}}{\mathbf{F}}\right)\right) \times \mathbf{R}$$

where—

A means the primary annual levy amount for the employer for the financial year.

B means—

(a) if the employer is not a member of a group—the total taxable wages paid or payable by the employer for the financial year; or

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(b) if the employer is the DGE for a group—the total taxable wages paid or payable by all members of the group for the financial year.

C means $10m.

D means—

(a) if the employer is not a member of a group—the total taxable wages and interstate wages paid or payable by the employer for the financial year; or

(b) if the employer is the DGE for a group—the total taxable wages and interstate wages paid or payable by all members of the group for the financial year.

E means—

(a) if the employer is not a member of a group—the number of days the employer paid, or was liable to pay, wages for the financial year; or

(b) if the employer is a DGE for a group—the number of days the group members paid, or were liable to pay, wages for the financial year.

F means the number of days in the financial year.

R means 0.25%.

43J Amount of annual levy liability

(1) The employer's liability (***annual levy liability***) for the mental health levy for the financial year is—

(a) the employer's annual levy adjustment amount for the year, if—

(i) the employer (or if the employer is the DGE of a group, a group member) lodged, or was required under section

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59 to lodge, a periodic return during the year; and

(ii) the employer's annual levy amount for the year is greater than the employer's combined periodic liability for the year; or

(b) the employer's annual levy amount for the year, if the employer (or if the employer is the DGE of a group, each group member) was not required under section 59 to lodge a periodic return during the year.

Example for paragraph (b)—

The amount of an employer's annual levy liability would be the annual levy amount if the employer was exempt, under a certificate issued by the commissioner under section 62, from lodging periodic returns during the financial year.

(2) However, if the employer lodged, or was required under section 64 to lodge, 1 or more final levy returns during the financial year, for working out the employer's annual levy liability—

(a) taxable wages and interstate wages (***final return wages***) paid or payable by the employer for a final period during the year are not included in the employer's wages for the year; and

(b) the periodic levy liability amount for the employer for a final period during the year (***final return liability***) is not included in the employer's periodic levy liability for periodic return periods in the year.

(3) Subsection (2) does not apply in relation to a final period during the financial year if—

(a) the commissioner makes an original assessment of the employer's annual levy liability, other than under the Administration Act, section 14(a); and

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(b) the employer is not a group member on 30 June in the year; and

(c) the employer was not a group member during the final period; and

(d) the employer's annual levy liability would be greater if the final return wages and final return liability for the final period were not included.

Notes—

1 Under section 30(1)(a) of the Administration Act, an employer's annual liability or annual levy liability for a financial year must be paid on the date the employer is required to lodge an annual return for the financial year.

2 An employer may be required, under the Administration Act, to include assessed interest or penalty tax in an assessment of annual liability or annual levy liability.

43K Entitlement to annual levy refund amount

(1) This section applies if the employer's combined periodic liability for the financial year is greater than the employer's annual levy liability for the year.

(2) The employer is entitled to a refund of the amount (the ***annual levy refund amount***) of the difference between the combined periodic liability and the annual levy amount.

(3) Subsection (2) is subject to section 83.

(4) However, the employer is not entitled to a refund of the amount more than 5 years after the making of the assessment of the employer's annual levy liability for the financial year.

(5) This section does not apply in relation to a reassessment of the employer's annual levy liability.

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Note—

Entitlement to refunds on reassessments is provided for in the Administration Act, part 4, division 2.

Division 5C Final liability for mental health levy

43L Application of division

(1) This division applies to an employer who is required under section 64 to lodge a final return for a final period if the employer—

(a) is not a member of a group on the last day of the final period; or

(b) is the DGE for a group on the last day of the final period.

(2) For this division, a reference to the final period for an employer who is the DGE for a group is a reference to the final period for the change of status of—

(a) if the change of status happens to a group member—the group member; or

(b) if the change of status happens to the DGE—the DGE.

43M Definitions for division

In this division—

additional final levy amount, for the employer for the final period, means the greater of the amount worked out using the following formula and zero—

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$$\mathbf{A} = \left(\mathbf{FW} - \left(\left(\mathbf{C} \times \frac{\mathbf{FW}}{\mathbf{D}}\right) \times \frac{(\mathbf{E} + \mathbf{F})}{\mathbf{G}}\right)\right) \times \mathbf{R}$$

where—

A means the additional final levy amount for the employer for the final period.

C means $100m.

D means—

(a) if the employer is not a member of a group—the total taxable wages and interstate wages paid or payable by the employer during the final period; or

(b) if the employer is the DGE for a group—the total taxable wages and interstate wages paid or payable by all relevant group employers during the final period.

E means—

(a) if the employer is not a member of a group—the number of days in the part of the final period starting on 1 July and ending on 31 December for which the employer paid, or was liable to pay, wages; or

(b) if the employer is the DGE for a group—the number of days in the part of the final period starting on 1 July and ending on 31 December for which 1 or more relevant group employers paid, or were liable to pay, as members of the group taxable wages or interstate wages or taxable wages and interstate wages during the final period.

F means—

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(a) if the employer is not a member of a group—the number of days in the part of the final period starting on 1 January and ending on 30 June for which the employer paid, or was liable to pay, wages; or

(b) if the employer is the DGE for a group—the number of days in the part of the final period starting on 1 January and ending on 30 June for which 1 or more relevant group employers paid, or were liable to pay, as members of the group taxable wages or interstate wages or taxable wages and interstate wages during the period.

FW means the employer's final wages for the final period.

G means—

(a) if the final period is within a financial year that includes 29 February—366; or

(b) otherwise—365.

R means 0.5%.

final levy adjustment amount, for the employer for the final period, means the difference between—

(a) the employer's final levy amount for the final period; and

(b) the employer's periodic levy liability amount for the final period.

final levy amount, for the employer for the final period, means the total of—

(a) the primary final levy amount; and

(b) the additional final levy amount.

final wages, for the employer for the final period, means—

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(a) if the employer is not a member of a group—the total taxable wages paid or payable by the employer during the final period; or

(b) if the employer is the DGE for a group—the total taxable wages paid or payable by all members of the group during the final period.

partial levy amount, for a periodic return period, means the amount worked out using the following formula—

$$\mathbf{P = PL \times \frac{X}{Y}}$$

where—

P means the partial levy amount in dollars.

PL means—

(a) if the employer is not a member of a group—the employer's periodic levy liability for the period; or

(b) if the employer is a DGE for a group—the total periodic levy liability for the period for all group members.

X means the number of days in the period that are in the final period.

Y means the total number of days in the final period.

periodic levy liability amount, for an employer for the final period, means the sum of—

(a) either—

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(i) if the employer is not a member of a group—the employer's periodic levy liability for a periodic return period wholly within the final period, even if the return date for lodging the periodic return is after the return date for lodging the final return; or

(ii) if the employer is the DGE for a group—the total of each group member's total periodic levy liability for a periodic return period wholly within the final period, even if the return date for lodging the periodic return is after the return date for lodging the final return; and

(b) for a day in the final period not included in a periodic return period mentioned in paragraph (a)—the partial levy amount for the periodic return period that includes the day, even if the return date for lodging the periodic return is after the return date for lodging the final return.

primary final levy amount, for the employer for the final period, means the greater of the amount worked out using the following formula and zero—

$$\mathbf{A} = \left(\mathbf{FW} - \left(\left(\mathbf{C} \times \frac{\mathbf{FW}}{\mathbf{D}}\right) \times \frac{(\mathbf{E} + \mathbf{F})}{\mathbf{G}}\right)\right) \times \mathbf{R}$$

where—

A means the primary final levy amount for the employer for the final period.

C means $10m.

D means—

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(a) if the employer is not a member of a group—the total taxable wages and interstate wages paid or payable by the employer during the final period; or

(b) if the employer is the DGE for a group—the total taxable wages and interstate wages paid or payable by all relevant group employers during the final period.

E means—

(a) if the employer is not a member of a group—the number of days in the part of the final period starting on 1 July and ending on 31 December for which the employer paid, or was liable to pay, wages; or

(b) if the employer is the DGE for a group—the number of days in the part of the final period starting on 1 July and ending on 31 December for which 1 or more relevant group employers paid, or were liable to pay, as members of the group taxable wages or interstate wages or taxable wages and interstate wages.

F means—

(a) if the employer is not a member of a group—the number of days in the part of the final period starting on 1 January and ending on 30 June for which the employer paid, or was liable to pay, wages; or

(b) if the employer is the DGE for a group—the number of days in the part of the final period starting on 1 January and ending on 30 June for which 1 or more relevant group employers paid, or were liable to pay, as members of the group taxable wages or interstate wages or taxable wages and interstate wages.

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FW means the employer's final wages for the final period.

G means—

(a) if the final period is within a financial year that includes 29 February—366; or

(b) otherwise—365.

R means 0.25%.

relevant group employer, for the final period in relation to the DGE for a group, means an employer who was a member of the group for all or part of the period.

43N Amount of final levy liability

(1) This section states the employer's liability (***final levy liability***) for the mental health levy for the final period.

(2) The employer's final levy liability for the final period is the employer's final levy adjustment amount for the period if—

(a) either—

(i) the employer (or if the employer is the DGE for a group, a group member) lodged, or was required under section 59 to lodge, a periodic return during the period; or

(ii) after the last day of the final period—

(A) if the employer is not a member of a group—the employer will be required under section 59 to lodge a periodic return for a periodic return period that is wholly or partly within the final period; or

(B) if the employer is the DGE for a group—the group member whose

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status has changed will be required under section 59 to lodge a periodic return for a periodic return period that is wholly or partly within the final period; and

(b) the employer's final levy amount for the period is greater than the employer's periodic levy liability amount for the final period.

(3) The employer's final levy liability for the final period is the employer's final levy amount for the period, if—

(a) the employer (or if the employer is the DGE for a group, each group member) was not required under section 59 to lodge a periodic return during the period; and

(b) subsection (2) does not apply.

Example—

The amount of an employer's final levy liability would be the final levy amount if the employer was exempt, under a certificate issued by the commissioner under section 62, from lodging periodic returns during the final period.

(4) However, subsection (5) applies if—

(a) for an employer who is not a member of a group—

(i) the employer did not pay and was not liable to pay taxable wages or interstate wages for any part of the final period; and

(ii) the employer satisfies the commissioner that, because of the nature of the employer's trade or business, the taxable wages and interstate wages, if any, paid or payable by the employer fluctuate with

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different periods of the financial year; or

(b) for an employer who is the DGE for a group—

(i) the group member whose status has changed did not pay and was not liable to pay taxable wages or interstate wages for any part of the final period; and

(ii) the employer satisfies the commissioner that, because of the nature of the group member's trade or business, the taxable wages and interstate wages, if any, paid or payable by the group member fluctuate with different periods of the financial year.

(5) For working out the employer's final levy liability for the final period, the commissioner may—

(a) for an employer who is not a member of a group, treat the employer—

(i) if the employer has conducted the employer's trade or business in Australia during the whole of the final period—as an employer throughout the final period; or

(ii) if the employer has conducted the employer's trade or business in Australia during part only of the final period—as an employer during that part of the final period; or

(b) for an employer who is the DGE for a group, treat the group member whose status has changed—

(i) if the group member has conducted the member's trade or business in Australia during the whole of the final

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period—as an employer throughout the final period; or

(ii) if the group member has conducted the member's trade or business in Australia during part only of the final period—as an employer during that part of the final period.

Notes—

1 Under section 30(1)(a) of the Administration Act, an employer's final levy liability for a final period must be paid on the date the employer is required to lodge a final return for the final period.

2 An employer may be required, under the Administration Act, to include assessed interest or penalty tax in an assessment of final levy liability.

43O Entitlement to final levy refund amount

(1) This section applies if the employer's periodic levy liability amount for the final period is greater than the employer's final levy amount for the period.

(2) The employer is entitled to a refund of the amount (the ***final levy refund amount***) of the difference between the periodic levy liability amount and the final levy amount.

(3) Subsection (2) is subject to section 83.

(4) However, the employer is not entitled to a refund of the amount more than 5 years after the making of the assessment of the employer's final levy liability for the final period.

(5) This section does not apply in relation to a reassessment of the employer's final levy liability.

Note—

Entitlement to refunds on reassessments is provided for in the Administration Act, part 4, division 2.

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86 Amendment of s 57 (Cancellation of registration)

(1) Section 57(1)(a)(ii), after 'final liability'—

insert—

and final levy liability

(2) Section 57(1)(b)(ii), after 'annual liability'—

insert—

and annual levy liability

87 Amendment of s 59 (Periodic returns)

Section 59(4)—

insert—

(c) state the employer's periodic levy liability for the periodic return period.

88 Amendment of s 61 (Deemed lodgement of periodic return—payment by electronic transfer of funds)

(1) Section 61(1)(a), after 'tax'—

insert—

or mental health levy

(2) Section 61(1)(b), after 'liability'—

insert—

or periodic levy liability

(3) Section 61(3), after 'liability'—

insert—

and periodic levy liability

89 Amendment of s 62 (Exemption from requirement to lodge periodic returns)

Section 62(5), after 'payroll tax'—

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insert—

or mental health levy

90 Amendment of s 63 (Annual return)

Section 63(3)—

insert—

(d) if the employer is not a group member or is the DGE for a group—state the employer's annual levy liability or annual levy refund amount for the year.

91 Amendment of s 64 (Final return)

(1) Section 64(1), 'This section'—

omit, insert—

Subsection (2)

(2) Section 64(3)—

insert—

(d) if the employer is not a member of a group on the last day of the final period—state the employer's final levy liability or final levy refund amount for the period.

(3) Section 64—

insert—

(4) Subsection (5) applies if, during a financial year, a change of status happens for a relevant employer who is a member of a group (the ***relevant group member***).

(5) The DGE for the group on the last day of the final period for the change of status must, not later than 21 days after the change of status happens, lodge

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a return for taxable wages paid or payable by the relevant group member for the final period.

(6) The return must—

(a) be in the approved form; and

(b) state the wages that were paid or payable during the period, as a member of the group, by each employer who was a member of the group for all or part of the period; and

(c) state the DGE's final levy liability or final levy refund amount for the period.

92 Amendment of s 83 (Application of annual refund amount or final refund amount)

(1) Section 83, heading, from 'or final'—

omit, insert—

, annual levy refund amount, final refund amount or final levy refund amount

(2) Section 83(1)—

omit, insert—

(1) This section applies if an employer is entitled to an annual refund amount, annual levy refund amount, final refund amount or final levy refund amount on an original assessment of the employer's annual liability, annual levy liability, final liability or final levy liability.

Note—

See the Administration Act, part 4, division 2, for provisions about entitlement to refunds on a reassessment of an employer's annual liability, annual levy liability, final liability or final levy liability.

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93 Amendment of s 85 (Entitlement to a refund of payroll tax)

(1) Section 85, heading, 'of payroll tax'

omit.

(2) Section 85—

insert—

(2) An employer is not entitled to a refund of an amount of the mental health levy paid, or purportedly paid, by the employer other than under—

(a) section 43K or 43O; or

(b) the Administration Act, part 4, division 2.

94 Amendment of schedule (Dictionary)

(1) Schedule—

insert—

additional annual levy amount, for part 2, division 5B, see section 43I.

additional final levy amount, for part 2, division 5C, see section 43M.

additional periodic threshold, for part 2, division 5A, see section 43E.

adjusted additional threshold, for part 2, division 5A, see section 43D.

adjusted primary threshold, for part 2, division 5A, see section 43C.

annual levy adjustment amount, for part 2, division 5B, see section 43I.

annual levy amount, for part 2 division 5B, see section 43I.

annual levy liability see section 43J.

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combined periodic liability, for part 2, division 5B, see section 43H.

final levy adjustment amount, for part 2, division 5C, see section 43M.

final levy amount, for part 2, division 5C, see section 43M.

final levy liability see section 43N.

mental health levy means mental health levy imposed under section 12A.

partial levy amount, for part 2, division 5C, see section 43M.

periodic levy liability see section 43F(1).

periodic levy liability amount see section 43M.

primary annual levy amount, for part 2, division 5B, see section 43I.

primary final levy amount, for part 2, division 5C, see section 43M.

primary periodic threshold, for part 2, division 5A, see section 43E.

(2) Schedule, definition *final wages*—

insert—

(c) for part 2, division 5C, see section 43M.

(3) Schedule, definition *relevant group employer*—

insert—

(c) for part 2, division 5C, see section 43M.

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