

Revenue Legislation Amendment Bill 2024

Amendments during consideration in detail to be moved by
The Honourable the Treasurer, Minister for Energy and Minister for Home
Ownership

1 **Clause 2 (Commencement)**

Page 4, line 7, ‘division’—

omit, insert—

divisions 2A and

2 **After clause 5**

Page 5, after line 25—

insert—

Division 2A Amendment commencing on assent

5A Insertion of new ch 17, pt 31

Chapter 17—

insert—

Part 31 Imposition of AFAD in particular circumstances

688 Imposition of AFAD payable 1 January 2018 to 8 April 2024

(1) This section applies if—

- (a) AFAD was purportedly imposed on a relevant transaction under chapter 4; and
- (b) the AFAD was purportedly payable on or after 1 January 2018 and before 8 April 2024; and

- (c) the purported imposition of AFAD on the relevant transaction was invalid only because the provisions of this Act that purportedly imposed the AFAD were to any extent invalid or inoperative under the Commonwealth Constitution, section 109 because of an inconsistency with a provision of an agreement given the force of law by the *International Tax Agreements Act 1953* (Cwlth), section 5(1).
- (2) AFAD is imposed on the relevant transaction.
- (3) The liability for AFAD imposed under subsection (2) is taken to have arisen, and to have always arisen, at the same time as liability for the purported duty would have arisen if the purported duty had been validly imposed.
- (4) AFAD imposed under subsection (2) is payable by, and is taken to have always been payable by, the person who would have been liable for the purported duty if the purported duty had been validly imposed.
- (5) The amount of AFAD payable under subsection (2) is the same amount, and is taken to have always been the same amount, as the amount of AFAD that would have been payable if the purported duty had been validly imposed.
- (6) The rights and liabilities of a person in relation to AFAD imposed under subsection (2) are taken to be, and to have always been, the same as the rights and liabilities that the person would have had in relation to the purported duty if the purported duty had been validly imposed.
- (7) Anything done or omitted to be done by a

person in relation to the purported duty has, and is taken to have always had, the same force and effect as if it were done or omitted to be done in relation to AFAD imposed under subsection (2).

(8) In this section—

purported duty, in relation to a relevant transaction, means AFAD referred to in subsection (1) that was purportedly imposed on the relevant transaction.

relevant transactions see section 230.

3 After clause 26

Page 26, after line 12—

insert—

**Part 2A Amendment of Land
Tax Act 2010**

26A Act amended

This part amends the *Land Tax Act 2010*.

26B Insertion of new pt 10, div 10

Part 10—

insert—

**Division 10 Imposition of land tax
in particular
circumstances**

104 Imposition of land tax payable 30 June 2019 to 8 April 2024—foreign company or trustee of foreign trust

- (1) This section applies if—
 - (a) land tax was purportedly imposed for a financial year on taxable land at the rate (the *surcharge rate*) mentioned in section 32(1)(b)(ii) as in force when the liability for the land tax arose; and
 - (b) the land tax was purportedly payable on or after 30 June 2019 and before 8 April 2024; and
 - (c) the purported imposition of land tax on the taxable land at the surcharge rate was invalid only because the provisions of this Act that purportedly imposed the land tax were to any extent invalid or inoperative under the Commonwealth Constitution, section 109 because of an inconsistency with a provision of an agreement given the force of law by the *International Tax Agreements Act 1953* (Cwlth), section 5(1).
- (2) Land tax at the surcharge rate is imposed on the taxable land.
- (3) The liability for land tax imposed under subsection (2) is taken to have arisen, and to have always arisen, at the same time as liability for the purported land tax would have arisen if the purported land tax had been validly imposed.
- (4) Land tax imposed under subsection (2) is payable by, and is taken to have always been payable by, the person who would have been liable for the purported land tax if the purported land tax had been validly imposed.

- (5) The amount of land tax payable under subsection (2) is the same amount, and is taken to have always been the same amount, as the amount of land tax that would have been payable if the purported land tax had been validly imposed.
- (6) The rights and liabilities of a person in relation to land tax imposed under subsection (2) are taken to be, and to have always been, the same as the rights and liabilities that the person would have had in relation to the purported land tax if the purported land tax had been validly imposed.
- (7) Anything done or omitted to be done by a person in relation to the purported land tax has, and is taken to have always had, the same force and effect as if it were done or omitted to be done in relation to land tax imposed under subsection (2).
- (8) In this section—
purported land tax, in relation to taxable land, means land tax referred to in subsection (1) that was purportedly imposed on the taxable land.

105 Imposition of land tax payable 1 January 2018 to 8 April 2024—absentee

- (1) This section applies if—
 - (a) land tax was purportedly imposed for a financial year on taxable land at the rate (the *absentee rate*) mentioned in section 32(1)(c) as in force when the liability for the land tax arose; and
 - (b) the land tax was purportedly payable on or after 1 January 2018 and before 8 April 2024; and

- (c) the purported imposition of land tax on the taxable land at the absentee rate was invalid only because the provisions of this Act that purportedly imposed the land tax were to any extent invalid or inoperative under the Commonwealth Constitution, section 109 because of an inconsistency with a provision of an agreement given the force of law by the *International Tax Agreements Act 1953* (Cwlth), section 5(1).
- (2) Land tax at the absentee rate is imposed on the taxable land.
- (3) The liability for land tax imposed under subsection (2) is taken to have arisen, and to have always arisen, at the same time as liability for the purported land tax would have arisen if the purported land tax had been validly imposed.
- (4) Land tax imposed under subsection (2) is payable by, and is taken to have always been payable by, the person who would have been liable for the purported land tax if the purported land tax had been validly imposed.
- (5) The amount of land tax payable under subsection (2) is the same amount, and is taken to have always been the same amount, as the amount of land tax that would have been payable if the purported land tax had been validly imposed.
- (6) The rights and liabilities of a person in relation to land tax imposed under subsection (2) are taken to be, and to have always been, the same as the rights and liabilities that the person would have had in relation to the purported land tax if the purported land tax had been validly imposed.

(7) Anything done or omitted to be done by a person in relation to the purported land tax has, and is taken to have always had, the same force and effect as if it were done or omitted to be done in relation to land tax imposed under subsection (2).

(8) In this section—

purported land tax, in relation to taxable land, means land tax referred to in subsection (1) that was purportedly imposed on the taxable land.

4 After clause 28

Page 27, after line 24—

insert—

**Part 4 Amendment of
South-East Queensland
Water (Distribution and
Retail Restructuring)
Act 2009**

29 Act amended

This part amends the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*.

30 Insertion of new ch 6, pt 15

Chapter 6—

insert—

Part 15 Validation provisions for Revenue Legislation Amendment Act 2024

157 Validation of particular infrastructure charges schedules etc.

- (1) This section applies if, before the commencement—
 - (a) an infrastructure charges schedule was purportedly adopted under this Act by an SEQ service provider that is a distributor-retailer; and
 - (b) a requirement of section 99BRCE, 99BRCF or 99BRCG was not complied with in relation to—
 - (i) the adoption of the schedule by the distributor-retailer’s board; or
 - (ii) a board decision for an adopted charge included in the schedule (a ***relevant adopted charge***), including an automatic increase provision of the decision.
- (2) It is declared that—
 - (a) the infrastructure charges schedule is taken to be, and always to have been, as valid as it would have been if the schedule had been adopted by the distributor-retailer’s board in compliance with section 99BRCE; and
 - (b) the board decision for a relevant adopted charge is taken to be, and always to have been, as valid as it would have been if the decision had

been made in compliance with section 99BRCF; and

- (c) if the board decision for a relevant adopted charge did not state the day when the charge was to take effect—the board decision is taken to have stated the charge was to take effect on the day the decision was made; and
 - (d) an automatic increase provision of the board decision for a relevant adopted charge is taken to be, and always to have been, as valid as it would have been if the provision had stated how increases under it are to be worked out; and
 - (e) section 99BRCG(4) does not apply, and is taken never to have applied, in relation to an automatic increase provision for a relevant adopted charge.
- (3) Also, it is declared that anything done, or to be done, by an entity in relation to the infrastructure charges schedule, relevant adopted charge or automatic increase provision for a relevant adopted charge is, and always has been, as valid as it would be or would have been if—
- (a) the schedule had been adopted in compliance with section 99BRCE; and
 - (b) the board decision for the relevant charge had been made in compliance with section 99BRCF; and
 - (c) for a relevant adopted charge mentioned in subsection (2)(c)—the board decision had stated the charge was to take effect on the day the decision was made; and

- (d) section 99BRCG(4) did not apply, and had never applied, in relation to an automatic increase provision for a relevant adopted charge.

Examples of things done or to be done in relation to an infrastructure charges schedule, relevant adopted charge or automatic increase provision—

- the levying of an adopted charge included in the schedule, including the giving of an infrastructure charges notice, by the distributor-retailer under section 99BRCI
- the adoption of a water netserv plan, or an amendment of a water netserv plan, under chapter 4B that includes the schedule as a charges schedule
- the levying of an automatic increase in levied charges in reliance on the automatic increase provision

- (4) In this section—

adopted charge see section 99BRCF(1).

automatic increase provision see section 99BRCG(3)(b).

board decision, for an adopted charge, see section 99BRCF(1).

done includes purportedly done.

infrastructure charges schedule see section 99BRCD.

158 Validation of particular infrastructure charges notices and agreements

- (1) This section applies if—

- (a) either—

- (i) an infrastructure charges notice is purportedly given by a distributor-retailer under section 99BRCI; or

- (ii) an agreement with the recipient of an infrastructure charges notice is purportedly entered into under section 99BRCM; and
 - (b) the notice or agreement relates to a levied charge that is a relevant adopted charge under section 157(1)(b)(ii).
- (2) It is declared that—
- (a) sections 99BRCK(1)(e) and 99BRCM(2) do not apply, and are taken never to have applied, in relation to the notice or agreement; and
 - (b) anything done, or to be done, by an entity in relation to the notice or agreement is, and always has been, as valid as it would be or would have been if section 99BRCK(1)(e) or 99BRCM(2) did not apply, and had never applied, in relation to the notice or agreement.
- (3) In this section—
- done* includes purportedly done.
- levied charge* see section 99BRCI(6).

5 After clause 28

Page 27, after line 24—

insert—

**Part 5 Amendment of Taxation
Administration Act
2001**

31 Act amended

This part amends the *Taxation Administration Act*

2001.

32 Insertion of new pt 13, div 13

Part 13—

insert—

Division 13 Effect of particular assessments

189 Assessments related to Duties Act 2001, s 688 and Land Tax Act 2010, ss 104 and 105

- (1) This section applies if—
 - (a) any of the following applies—
 - (i) the *Duties Act 2001*, section 688;
 - (ii) the *Land Tax Act 2010*, section 104 or 105; and
 - (b) an assessment of a taxpayer's liability was made or purportedly made under this Act in relation to purported duty under the *Duties Act 2001*, section 688 or purported land tax under the *Land Tax Act 2010*, section 104 or 105.
- (2) The assessment has, and is taken to have always had, the same force and effect as if it were made in relation to—
 - (a) if subsection (1)(a)(i) applies—AFAD imposed under the *Duties Act 2001*, section 688(2); or
 - (b) if subsection (1)(a)(ii) applies—land tax imposed under the *Land Tax Act 2010*, section 104(2) or 105(2).
- (3) The rights and liabilities of a person in relation to the assessment are taken to be, and to have always been, the same as if the

assessment were made in relation to—

- (a) if subsection (1)(a)(i) applies—AFAD imposed under the *Duties Act 2001*, section 688(2); or
 - (b) if subsection (1)(a)(ii) applies—land tax imposed under the *Land Tax Act 2010*, section 104(2) or 105(2).
- (4) Anything done or omitted to be done by a person in relation to the assessment has, and is taken to have always had, the same force and effect as if it were done or omitted to be done in relation to—
- (a) if subsection (1)(a)(i) applies—AFAD imposed under the *Duties Act 2001*, section 688(2); or
 - (b) if subsection (1)(a)(ii) applies—land tax imposed under the *Land Tax Act 2010*, section 104(2) or 105(2).
- (5) Any amount paid by a person in relation to the assessment is taken to be, and to have always been, paid in relation to—
- (a) either—
 - (i) if subsection (1)(a)(i) applies—AFAD imposed under the *Duties Act 2001*, section 688(2); or
 - (ii) if subsection (1)(a)(ii) applies—land tax imposed under the *Land Tax Act 2010*, section 104(2) or 105(2); and
 - (b) any interest and penalty tax payable under part 5 in relation to a liability mentioned in paragraph (a); and
 - (c) any other amount paid or payable by a taxpayer to the commissioner in

relation to a liability mentioned in paragraph (a).

6 Long title

Long title, ‘and the *Payroll Tax Act 1971*’—

omit, insert—

, the *Land Tax Act 2010*, the *Payroll Tax Act 1971*, the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009* and the *Taxation Administration Act 2001*

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