

Western Australia

Revenue Laws Amendment Act 2012

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No. 29 of 2012

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Revenue Laws Amendment Act 2012

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Western Australia

Revenue Laws Amendment Act 2012

No. 29 of 2012

An Act to amend the following Acts —

- **the *Duties Act 2008*;**
- **the *First Home Owner Grant Act 2000*;**
- **the *Land Tax Assessment Act 2002*;**
- **the *Pay-roll Tax Assessment Act 2002*;**
- **the *Rates and Charges (Rebates and Deferments) Act 1992*;**
- **the *Stamp Act 1921*;**
- **the *Taxation Administration Act 2003*.**

[Assented to 3 September 2012]

The Parliament of Western Australia enacts as follows:

Part 1 — Preliminary

1. Short title

This is the *Revenue Laws Amendment Act 2012*.

2. Commencement

This Act comes into operation as follows —

- (a) Part 1 — on the day on which this Act receives the Royal Assent (*assent day*);
- (b) the heading to Part 2 and Part 2 Divisions 1 and 2 — are deemed to have come into operation on 1 December 2011;
- (c) the heading to Part 5 and Part 5 Divisions 1 and 2 — are deemed to have come into operation on 1 July 2011;
- (d) the heading to Part 8 and sections 40 and 42(4) — are deemed to have come into operation on 1 July 2009;
- (e) Parts 3, 4, 6 and 7 and the rest of Parts 2, 5 and 8 — on the day after assent day.

Part 2 — Duties Act 2008 amended

Division 1 — Preliminary

3. Act amended

This Part amends the *Duties Act 2008*.

Division 2 — Amendments about winding up of corporations and unit trust schemes

4. Section 29 amended

(1) In section 29(2):

- (a) in paragraph (a) in the definition of the variable “A” in subparagraph (ii)(II) delete “shareholder” and insert:

shareholder, or a person related to the shareholder,

- (b) in paragraph (b) in the definition of the variable “A” in subparagraph (ii)(II) delete “unit holder” and insert:

unit holder, or a person related to the unit holder,

(2) In section 29(3) insert in alphabetical order:

person related, to a shareholder or unit holder, means that the person and the shareholder or unit holder are related persons within the meaning of section 162(1)(a) to (g);

(3) After section 29(3) insert:

- (4A) For the purposes of paragraph (a)(ii)(II) or (b)(ii)(II) of the definition of the variable “A” in subsection (2), the

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Part 2 Duties Act 2008 amended

Division 2 Amendments about winding up of corporations and unit trust schemes

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Commissioner may exclude part or all of the amount of any liability that a person related to a shareholder or unit holder, as the case requires, has assumed or discharged if the Commissioner is satisfied that it is appropriate to do so having regard to the application of subsection (2) to all other transfers of corporation or unit trust scheme property in respect of the same corporation or unit trust scheme.

5. Section 194 amended

- (1) In section 194(5)(b)(ii) delete “unit holder” and insert:

unit holder, or a person related to the shareholder or unit holder,

- (2) In section 194(6) insert in alphabetical order:

person related, to a shareholder or unit holder, means that the person and the shareholder or unit holder are related persons within the meaning of section 162(1)(a) to (g);

- (3) After section 194(6) insert:

- (7A) For the purposes of subsection (5)(b)(ii), the Commissioner may exclude part or all of the amount of any liability that a person related to a shareholder or unit holder, as the case requires, has assumed or discharged if the Commissioner is satisfied that it is appropriate to do so having regard to the application of subsection (5) to all relevant acquisitions occurring as a consequence of the winding up.

Division 3 — Other amendments to *Duties Act 2008*

6. Section 107 amended

- (1) In section 107(2) delete “not, and will not, be carried” and insert:

not been, and will not be, carried

- (2) After section 107(6) insert:

- (7) For the purposes of this section, in relation to an agreement for the transfer of dutiable property, the *Taxation Administration Act 2003* section 17 applies as if —

- (a) despite subsection (1) of that section, a person is not entitled to apply for a reassessment —
 - (i) more than 5 years after the original assessment was made; or
 - (ii) more than 12 months after the day on which the agreement became a cancelled transaction,whichever is the later; and
- (b) despite subsection (4) of that section, the Commissioner may only make a reassessment on an application if the application was made within that time.

7. Section 142 amended

- (1) Delete section 142(1)(b)(ii) and insert:

(ii) otherwise — \$600 000,
and includes a transaction where, due to the operation of section 42(2) or (4), duty is not

chargeable on the transfer of dutiable property
the subject of the transaction.

- (2) In section 142(2)(c) delete “transaction.” and insert:

transaction,

and includes a transaction where, due to the operation
of section 42(2) or (4), duty is not chargeable on the
transfer of dutiable property the subject of the
transaction.

8. Section 279 replaced

Delete section 279 and insert:

279. Use of transaction records in civil proceedings

- (1) Unless a transaction record for a dutiable transaction is
duty endorsed, then, other than in respect of criminal
proceedings, the transaction record is not available for
use in any proceedings before a court or tribunal.
- (2) Subsection (1) does not apply to a transaction record —
- (a) where the person that produces the transaction
record is the person liable to pay the duty —
- (i) if the transaction record has been
transmitted to the Commissioner; or
- (ii) if the court or tribunal is satisfied that
the transaction record will be
transmitted to the Commissioner in
accordance with arrangements approved
by the court or tribunal;

or

- (b) where the person that produces the transaction record is not the person liable to pay the duty —
 - (i) if the name and address of the person so liable and the transaction record have been transmitted to the Commissioner;
or
 - (ii) if the court or tribunal is satisfied that the name and address of the person so liable and the transaction record will be transmitted to the Commissioner in accordance with arrangements approved by the court or tribunal.

- (3) Subsection (1) does not apply to —
 - (a) a duty endorsed duplicate of a transaction record for a dutiable transaction; or
 - (b) an unexecuted copy of an instrument that effects a dutiable transaction or an instrument that evidences a dutiable transaction if a court or tribunal is satisfied that a transaction record for the dutiable transaction is duty endorsed.

Part 3 — *First Home Owner Grant Act 2000* amended

9. Act amended

This Part amends the *First Home Owner Grant Act 2000*.

10. Section 13 amended

- (1) In section 13(2)(b) delete “subsection (3)” and insert:

subsection (6A)(a)

- (2) Delete section 13(3).

- (3) In section 13(5)(b) after “Commissioner” insert:

under subsection (6A)(b)

- (4) After section 13(5) insert:

(6A) The Commissioner —

- (a) may approve of the applicant complying with subsection (1) for a period of less than 6 months if, in the Commissioner’s opinion, there are good reasons why the applicant cannot comply with subsection (1) for a period of 6 months; and
- (b) may approve of the applicant complying with subsection (4) within a period of more than 12 months if, in the Commissioner’s opinion, there are good reasons why the applicant cannot comply with subsection (4) within a period of 12 months.

(5) After section 13(6) insert:

- (7) The Commissioner may exercise a power under subsection (6A) or (6) at any time including at a time when the applicant has not complied with a residence requirement.
- (8) If the Commissioner exercises a power under subsection (6A), the required residence period or take-up period, as the case requires, is taken always to have been the period approved by the Commissioner.
- (9) If the Commissioner exercises a power under subsection (6), the applicant is taken always to have been exempt from the residence requirements.

(6) After section 13(6)(a) insert:

and

11. Section 54A inserted

After section 53 insert:

54A. Recovery from garnishee

- (1) In this section —
liable person means a person who is liable under section 53(2).
- (2) The Commissioner may serve a garnishee notice on a person (the *garnishee*) if the Commissioner believes on reasonable grounds that the garnishee —
 - (a) holds or may receive money for or on account of a liable person; or

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- (b) is liable or may become liable to pay money to a liable person; or
 - (c) has authority to pay money to a liable person.
- (3) A garnishee notice is a notice —
 - (a) requiring the garnishee to pay money in the garnishee's possession or control to which the liable person is or becomes entitled to the Commissioner up to the amount of a liability stated in the notice; and
 - (b) fixing a time for payment (which cannot be before the time the liable person becomes entitled to the money).
- (4) The Commissioner may serve a garnishee notice even though the liable person's entitlement to the money may be subject to unfulfilled conditions.
- (5) However, a garnishee notice served on the employer of a liable person can require the garnishee to pay to the Commissioner the wages payable by the garnishee to the liable person in respect of a period only to the extent of the amount by which the amount of the wages exceeds the amount of average earnings for that period calculated on the basis of statistics published in respect of the period by the government statistician.
- (6) The Commissioner must serve a copy of the garnishee notice on the liable person.
- (7) If the liability to which a garnishee notice relates is discharged wholly or partly before the time for payment under the notice and the discharge or partial discharge affects the amount to be recovered from the garnishee, the Commissioner must, by notice served on the garnishee and the liable person —
 - (a) inform them of that fact; and

- (b) state whether and, if so, how the garnishee's obligation under the garnishee notice is affected by the discharge or partial discharge of the liability.
- (8) A garnishee who does not comply with a garnishee notice commits an offence.
Penalty: a fine of \$20 000.
- (9) A garnishee who is under an obligation to pay money to the liable person is taken to have satisfied that obligation to the extent of the payment made under the garnishee notice.

Part 4 — *Land Tax Assessment Act 2002* amended

12. Act amended

This Part amends the *Land Tax Assessment Act 2002*.

13. Section 24A amended

In section 24A(4) delete “individual must” and insert:

Commissioner may require the individual to

14. Section 25A amended

In section 25A(4) delete “individual must” and insert:

Commissioner may require the individual to

15. Section 27A amended

In section 27A(4) delete “owner must” and insert:

Commissioner may require the owner to

Part 5 — Pay-roll Tax Assessment Act 2002 amended

Division 1 — Preliminary

16. Act amended

This Part amends the *Pay-roll Tax Assessment Act 2002*.

Division 2 — Amendments about shares and options

17. Section 9BA amended

In section 9BA(1) delete “the value of which is taken to be wages” and insert:

that constitutes wages

18. Section 9DA amended

Delete section 9DA(1) and (2) and insert:

(1) For the purposes of this Act —

wages include the grant of a share or an option to an employee by an employer in respect of services performed by the employee if the share or option —

- (a) is an ESS interest within the meaning of the *Income Tax Assessment Act 1997* (Commonwealth) section 83A-10; and
- (b) is granted to the employee under an employee share scheme within the meaning of that section.

Note: A grant of a share or an option to an employee by an employer that is not an ESS interest will be taxable as a fringe benefit under Subdivision 2.

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Part 5 Pay-roll Tax Assessment Act 2002 amended

Division 2 Amendments about shares and options

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- (2) A share or an option is granted to a person if —
- (a) another person transfers the share or option to that person (other than, in the case of a share, by issuing the share to that person); or
 - (b) in the case of a share — another person allots the share to that person; or
 - (c) in the case of an option — another person confers the option on, or otherwise creates the option in, that person; or
 - (d) the person otherwise acquires a legal interest in the share or option from another person; or
 - (e) the person acquires a beneficial interest in the share or option from another person.
- (3A) To avoid doubt, if an employee acquires a right to be granted a share or an option, or some other material benefit, at the employer's election, the share or option is not granted until the employer elects to grant the share or option.

19. Section 9DB amended

- (1) Delete section 9DB(2) and insert:
- (2) The *vesting day* in respect of a share is the earlier of the following days —
- (a) the day on which the share vests in the employee (that is, when any conditions applying to the grant of the share have been met and the employee's legal or beneficial interest in the share cannot be rescinded);
 - (b) the day at the end of the period of 7 years from the day on which the share is granted to the employee.

- (2) In section 9DB(3):
- (a) in paragraph (b) delete “vest in him or her.” and insert:

vested in the employee;
 - (b) after paragraph (b) insert:
 - (c) the day at the end of the period of 7 years from the day on which the option is granted to the employee.

20. Section 9DC amended

- (1) Delete section 9DC(1)(a) and insert:
- (a) an employer grants a share or an option to an employee; and
- (2) Delete section 9DC(2)(a) and insert:
- (a) an employer grants a share or an option to an employee; and

21. Section 9DD amended

- (1) Delete section 9DD(1) and insert:
- (1) In this section —
- Commonwealth income tax provisions*** means the *Income Tax Assessment Act 1997* (Commonwealth) section 83A-315 and the regulations made for the purposes of that section.

Note: See the *Income Tax Assessment Regulations 1997* (Commonwealth) Division 83A for the relevant regulations.

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Part 5 Pay-roll Tax Assessment Act 2002 amended

Division 2 Amendments about shares and options

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- (2) In section 9DD(2) delete “taken to be wages under this Subdivision is the market value” and insert:

is the value

- (3) Delete section 9DD(3) and (4) and insert:

- (3) The value of a share or an option is —

- (a) the market value; or
- (b) the amount determined as provided for by the Commonwealth income tax provisions.

- (4) The employer may elect the method by which the value of a share or an option is determined in any return lodged under this Act.

- (5) However, the Commissioner may determine the method by which the value of a share or an option is determined if the grant of the share or option is not included as wages in a return lodged by an employer as required by this Act.

- (6) In determining the market value of a share or an option, anything that would prevent or restrict conversion of the share or option to money is to be disregarded.

- (7) The Commonwealth income tax provisions apply with the following modifications, and any other necessary modifications —

- (a) the value of an option is to be determined as if it were a right to acquire a beneficial interest in a share;
- (b) a reference to the acquisition of a beneficial interest in a share or right is to be read as a reference to the grant of a share or an option.

22. Section 9DE amended

- (1) In section 9DE(1) delete “the value of which is taken to be wages under this Subdivision”.
- (2) In section 9DE(2)(a) delete “employee the value of which is taken to be wages under this Subdivision; and” and insert:

employee; and

23. Section 9DF replaced

Delete section 9DF and insert:

9DF. Grant of share under exercise of option

The grant of a share by an employer does not constitute wages for the purposes of this Act if —

- (a) the employer is required to grant the share as a consequence of the exercise of an option by a person; and
- (b) the grant of the option to the person constitutes wages for the purposes of this Act.

24. Section 9DG amended

- (1) Delete section 9DG(1) and insert:

- (1) For the purposes of this Act —
wages include the grant of a share or an option by a company to a director of the company who is not an employee of the company by way of remuneration for the appointment or services of the director.

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Part 5 Pay-roll Tax Assessment Act 2002 amended

Division 2 Amendments about shares and options

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- (2) In section 9DG(2) delete “the purposes of subsection (1),” and insert:

that purpose,

- (3) After section 9DG(3) insert:

- (4) However, if wages referred to in this section are fringe benefits, the value of the wages is to be determined in accordance with Subdivision 2 and not this Subdivision.

25. Schedule 1 amended

After Schedule 1 clause 3 insert:

**Division 2 — Provisions consequent on enactment of
*Revenue Laws Amendment Act 2012 Part 5 Division 2***

**4. Assessment and payment of pay-roll tax in relation to
employee shares and options**

Anything done or omitted to be done by an employer in connection with the assessment and payment of pay-roll tax, in respect of a month occurring after June 2009 and before July 2011, that would have been validly done or omitted to be done had the amendments made to this Act by the *Revenue Laws Amendment Act 2012 Part 5 Division 2* been in force, is taken to have been validly done or omitted.

Note: This provision validates a decision by an employer to treat the grant of a share or an option to an employee that is not an ESS interest as a fringe benefit under Part 2 Division 2A Subdivision 2 and to determine the value of those fringe benefits in accordance with those provisions, rather than by reference to Part 2 Division 2A Subdivision 4.

5. Determination of vesting day and value of employee shares and options

- (1) In this clause —
assessment amendments means the amendments made by the *Revenue Laws Amendment Act 2012* sections 19 and 21;
new section 9DA means section 9DA as amended by the *Revenue Laws Amendment Act 2012* section 18;
old section 9DA means section 9DA as in force immediately before 1 July 2011;
relevant day has the meaning given in section 9DA(4).
- (2) Part 2 Division 2A Subdivision 4 continues to apply in respect of a share or an option granted before 1 July 2011 that constituted wages under old section 9DA, whether or not the grant of the share or option would constitute wages under new section 9DA, if the relevant day in relation to the grant of the share or option is not a day occurring before 1 July 2011.

Note: For example, a share granted before 1 July 2011 that is not an ESS interest continues to be treated as wages under Part 2 Division 2A Subdivision 4 if the vesting day for the share did not occur before 1 July 2011 and the employer did not elect to treat the day of the grant as the relevant day.

- (3) Sections 9DB and 9DD as amended by the assessment amendments apply in respect of any such share or option.
- (4) Accordingly, the vesting day and the value of the share or option are to be determined in accordance with those sections as amended by the assessment amendments.
- (5) This clause does not apply in respect of a share or an option granted before 1 July 2011 if the liability for pay-roll tax in respect of the grant is determined in accordance with Part 2 Division 2A Subdivision 2 (as permitted by clause 4).

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Part 5 Pay-roll Tax Assessment Act 2002 amended

Division 3 Other amendments to Pay-roll Tax Assessment Act 2002

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6. Shares and options granted on or after 1 July 2011 and before *Revenue Laws Amendment Act 2012* received the Royal Assent

Subject to the *Taxation Administration Act 2003* section 17(4), if an employer granted a share or an option to a person —

- (a) on or after 1 July 2011; and
- (b) before the *Revenue Laws Amendment Act 2012* received the Royal Assent,

the Commissioner must make any reassessment necessary to give effect to this Act as amended by the *Revenue Laws Amendment Act 2012* Part 5 Division 2.

26. Glossary amended

In the Glossary delete the definition of *share* and insert:

share means a share in a company and includes a stapled security;

Division 3 — Other amendments to *Pay-roll Tax Assessment Act 2002*

27. Section 25 amended

After section 25(1) insert:

- (2A) The Commissioner may register an employer, although the employer has not applied for registration under section 24, if it appears to the Commissioner that the employer is, or is likely to become, liable to pay pay-roll tax.

- (2B) If the Commissioner registers an employer under subsection (2A), the Commissioner must give the employer notice of the registration.
- (2C) The Commissioner is taken always to have been entitled to register an employer on his or her own initiative under this Act or the *Pay-roll Tax Assessment Act 1971*, and any such registration before the coming into operation of the *Revenue Laws Amendment Act 2012* section 27 is, and is taken always to have been, a valid and effective registration.

28. Section 33 amended

Delete section 33(1) and insert:

- (1) A person has, or persons have together, a controlling interest in a business carried on by a corporation if —
 - (a) the person, or each of the persons, is a director of the corporation and the person is, or the persons are together, entitled to exercise more than 50% of the voting power at meetings of the directors of the corporation; or
 - (b) a director that is, or directors that are together, entitled to exercise more than 50% of the voting power at meetings of the directors of the corporation is or are under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of the person or of those persons acting together.

29. Section 36 amended

Delete section 36(2) and insert:

- (2) If 2 or more members of a group (called a *smaller group* for the purposes of subsection (3)) have together a controlling interest in a business, all the members of the group and the person or persons who carry on the business together constitute one group for the purposes of this Act.

30. Section 41A amended

In section 41A(4) delete “employee’s normal rate of pay.” and insert:

rate of pay per pay period that the employee would ordinarily be paid, irrespective of the actual period of leave.

Note: For example, the exemption may apply to wages paid or payable for a 28 week period of maternity leave if the wages are paid at half the rate at which the wages would normally be paid or payable to the employee.

**Part 6 — *Rates and Charges (Rebates and Deferments)*
Act 1992 amended**

31. Act amended

This Part amends the *Rates and Charges (Rebates and Deferments) Act 1992*.

32. Section 3 amended

- (1) In section 3(1) insert in alphabetical order:

senior's card department means the department of the Public Service that is administratively responsible for issuing and cancelling senior's cards on behalf of the State;

- (2) In section 3(1) in the definition of *senior's card* delete paragraph (b) and insert:

(b) is issued to the holder by the senior's card department;

33. Section 5 amended

In section 5 delete "Director of the Office of Seniors' Interests in the State." and insert:

chief executive officer of the senior's card department.

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34. Section 6 amended

(1) In section 6(3):

(a) after “payable to that person,” insert:

or that the person is entitled to be provided with treatment,

(b) delete paragraph (a) and insert:

(a) to a person, valid for 5 years, if satisfied that —

- (i) the person is receiving a pension to which section 23(2) applies; or
- (ii) the person meets the criteria referred to in section 23(4A)(a); or
- (iii) the person is receiving the Special Rate Disability Pension referred to in section 23(4A)(b); or
- (iv) the person is entitled to be provided with the treatment referred to in section 23(4A)(c),

regardless of the income or assets of that person; and

35. Section 23 amended

After section 23(3) insert:

(4A) Subject to this Act, a person is eligible to apply to the administrative authority to have their entitlement in relation to any land registered if a prescribed charge is payable on that land, on sufficient evidence of eligibility being accepted by the administrative authority under section 26, so long as under the

Military Rehabilitation and Compensation Act 2004
(Commonwealth) that person —

- (a) meets the criteria listed in section 199(1) of that Act; or
- (b) is receiving a Special Rate Disability Pension under Chapter 4 Part 6 of that Act instead of compensation worked out under Chapter 4 Part 4 Division 2 of that Act; or
- (c) under section 284 of that Act, is entitled to be provided with treatment under Chapter 6 Part 3 of that Act,

regardless of the income or assets of that person.

36. Section 26 amended

In section 26(1)(c)(ii) delete “23(3)” and insert:

23(3), 23(4A)

Part 7 — Stamp Act 1921 amended

37. Act amended

This Part amends the *Stamp Act 1921*.

38. Section 8 amended

In section 8(2) after “Except” insert:

in section 20 and

39. Section 20 amended

After section 20(8) insert:

- (9A) For the purposes of subsection (8), in respect of a matter included in a general conditional contract that has not been, and will not be, carried into effect, the *Taxation Administration Act 2003* section 17 applies as if —
- (a) despite subsection (1) of that section, a person is not entitled to apply for a reassessment —
 - (i) more than 5 years after the original assessment was made; or
 - (ii) more than 12 months after cancellation day,
whichever is the later; and
 - (b) despite subsection (4) of that section, the Commissioner may only make a reassessment on an application if the application was made within that time.
- (9B) Subsection (9A) applies in relation to a matter included in a general conditional contract only if the day on which the contract is rescinded, annulled, abandoned or

otherwise terminated without completion is on or after the day on which the *Revenue Laws Amendment Act 2012* section 39 comes into operation.

Part 8 — Taxation Administration Act 2003 amended

40. Act amended

This Part amends the *Taxation Administration Act 2003*.

41. Section 43 amended

In section 43(2ab) delete “Treasurer —” and insert:

Minister —

42. Section 76 amended

(1) Delete section 76(1) and insert:

(1) As from the time it becomes payable under the *Land Tax Assessment Act 2002* section 7(1), land tax is a charge on the land for which the tax is payable —

- (a) whether or not an assessment notice has been issued for the tax; and
- (b) whether or not the tax is due for payment; and
- (c) whether or not a memorial of the charge has been registered; and
- (d) whether or not the land is disposed of,

but ceases to be such a charge when it is paid.

(2) Delete section 76(4).

(3) Delete section 76(6) and insert:

(6) If there is a disposition of the land before the tax is paid, the new owner becomes jointly liable with the

taxpayer to pay the tax except to the extent
section 80(3) provides otherwise.

- (4) In section 76(7)(b) delete “unimproved” (each occurrence) and insert:

taxable

43. Section 80 replaced

Delete section 80 and insert:

80. Certificate as to charge to secure unpaid land tax

- (1) An owner of land or a person intending to purchase land may apply to the Commissioner for a certificate as to the matters in subsection (2).
- (2) On receiving such an application, the Commissioner must issue a certificate that —
 - (a) states whether, on the date of the certificate, there is a charge on the land under section 76; and
 - (b) if there is such a charge and it relates to land tax for which an assessment notice has been issued, states the amount of unpaid land tax secured by the charge as at that date; and
 - (c) if there is such a charge and it relates to land tax for which an assessment notice has not been issued, estimates the amount of land tax that will be assessed.
- (3) If —
 - (a) a certificate issued under subsection (2) states there is a charge on the land under section 76

and states the amount of unpaid land tax secured by the charge and does not estimate an amount of land tax that will be assessed; and

- (b) the amount of land tax payable in respect of the land increases or decreases,

then any new owner who under section 76(6) is jointly liable for unpaid land tax is liable for not more than the amount stated in the certificate.

- (4) If a certificate issued under subsection (2) estimates the amount of land tax that will be assessed —
 - (a) the certificate does not prevent the Commissioner from assessing an amount of land tax different to the estimate; and
 - (b) the amount of land tax assessed, even if it is different to that estimated, is the amount in respect of which a charge on the land arises under section 76; and
 - (c) the amount of land tax assessed, even if it is different to that estimated, is the amount for which any new owner is jointly liable under section 76(6).
- (5) The prescribed fees are payable for the issue of a certificate under subsection (2).

44. Section 114 amended

Delete section 114(3)(c) and insert:

- (c) the disclosure of information or material to —
 - (i) an officer of the department of the Public Service principally assisting the Minister to administer this Act; or

- (ii) an officer of the department of the Public Service principally assisting the Treasurer;

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