Finance Regulations Amendment Regulations 2019

Made by the Governor in Executive Council.

Part 1 — Preliminary

1. Citation

These regulations are the Finance Regulations Amendment Regulations 2019.

2. Commencement

These regulations come into operation as follows —
(a) Part 1 — on the day on which these regulations are published in the Gazette (gazettal day);
(b) regulation 5 — when the Strata Titles Amendment Act 2018 section 83 comes into operation;
(c) the rest of the regulations — on the day after gazettal day.

Part 2 — Land Tax Assessment Regulations 2003 amended

3. Regulations amended

This Part amends the Land Tax Assessment Regulations 2003.

4. Regulation 3 amended

In regulation 3(1) in the definition of arrears paragraph (d) delete “section 62(a) or (b),” and insert:

section 62(a), (b) or (ba),
5. Regulation 12AA inserted

After regulation 12 insert:

12AA. Circumstances in which subdivision does not cause parent lot to cease being a lot

For the purposes of the *Land Tax Assessment Act 2002* Glossary clause 2(2B), clause 2(2) of that Glossary does not apply to a subdivision of land that is the subject of a leasehold scheme to be registered under the *Strata Titles Act 1985*.

6. Regulation 13A amended

After regulation 13A(3) insert:

(4) This regulation applies to the assessment year that began on 1 July 2014 and each subsequent assessment year.

Part 3 — *Pay-roll Tax Assessment Regulations 2003* amended

7. Regulations amended

This Part amends the *Pay-roll Tax Assessment Regulations 2003*.

8. Regulation 28 deleted

Delete regulation 28.

Part 4 — *Taxation Administration Regulations 2003* amended

9. Regulations amended

This Part amends the *Taxation Administration Regulations 2003*.

10. Regulation 5C inserted

After regulation 5B insert:

5C. Rate of interest for refunds and credits resulting from *Valuation of Land Act 1978* proceedings (section 54A)

The rate of interest payable for the purposes of section 54A(2) of the Act is 1.7% per annum.
11. **Regulation 14AA inserted**

After regulation 14 insert:

**14AA. When documents not served personally are taken to be served (section 117(4))**

(1) For the purposes of section 117(4) of the Act, if a notice or other document is not served personally, the document is taken to be served —

(a) if sent by post to an address within the State — on the 4th business day following the day on which the document is sent to the person to whom it is addressed; or

(b) if sent by post to an address outside the State but within Australia — on the 6th business day following the day on which the document is sent to the person to whom it is addressed; or

(c) if sent by post to an address outside Australia — on the 14th business day following the day on which the document is sent to the person to whom it is addressed; or

(d) in any other case — on the business day following the day on which the document is sent to, left for, or otherwise communicated to, the person to whom it is addressed.

(2) If subregulation (1)(a), (b) or (c) (the *applicable subregulation*) applies to a notice or other document sent by post to an address, but it is proven that the document was not delivered to that address on or before the business day referred to in the applicable subregulation, the document is taken to be served on the day on which it was delivered to that address.

(3) Subregulation (1) has effect subject to subregulation (2).

Note: The headings to the regulations listed in the Table are to read as set out in the Table.

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M. INGLIS, Clerk of the Executive Council.