# Land Tax and Taxation Administration Amendment Bill 2009

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### Part 3

**Amendment of Taxation Administration Act 2001**

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A Bill for An Act to amend the Land Tax Act 1915 and the Taxation Administration Act 2001 for particular purposes
The Parliament of Queensland enacts—

Part 1 Preliminary

1 Short title

This Act may be cited as the Land Tax and Taxation Administration Amendment Act 2009.

2 Commencement

This Act commences on a day to be fixed by proclamation.

Part 2 Amendment of Land Tax Act 1915

3 Act amended in pt 2

This part amends the Land Tax Act 1915.

4 Amendment and renumbering of s 3 (Definitions)

(1) Section 3, definitions assessment, commissioner, land tax, notice, public notice, return and taxpayer—
    omit.

(2) Section 3—
    insert—

assessment see the Administration Act, schedule 2.
(3) Section 3—
renumber as section 2.

5 Insertion of new s 3

After section 2, as renumbered—
insert—

‘3 Relationship of Act with Administration Act

‘(1) This Act does not contain all the provisions about land tax.

‘(2) The Administration Act contains provisions dealing with, among other things, each of the following—

(a) assessments of tax;
(b) payments and refunds of tax;
(c) imposition of interest and penalty tax;
(d) objections and appeals against assessments of tax;
(e) record keeping obligations of taxpayers;
(f) investigative powers, offences, legal proceedings and evidentiary matters;
(g) service of documents.

Note—
Under the Administration Act, section 3, that Act and this Act must be read together as if they together formed a single Act.’.
6 **Omission of pt 2 (Administration)**

Part 2—

*omit.*

7 **Omission of ss 9B and 10A**

Sections 9B and 10A—

*omit.*

8 **Replacement of ss 11EB and 12**

Sections 11EB and 12—

*omit, insert—*

‘12 **When liability for tax arises**

‘A liability for land tax arises for land owned at midnight on 30 June immediately preceding the financial year in and for which the tax is levied’.

9 **Replacement of pt 4 hdg (Returns, assessments and liability)**

Part 4, heading—

*omit, insert—*

‘Part 4 Assessments and liability’.

10 **Omission of ss 15, 16, 17A to 20B, and 22**

Sections 15, 16, 17A to 20B, and 22—

*omit.*

11 **Amendment of s 24 (Mortgagees)**

(1) Section 24, from ‘, and, if the mortgagee’ to ‘taxation’—

*omit.*
(2) Section 24—

insert—

‘(2) The mortgagee must pay the land tax required to be paid by the mortgagee under subsection (1). Maximum penalty—20 penalty units.’.

12 Replacement of pts 4A and 5

Parts 4A and 5—

omit, insert—

‘Part 5 Grounds of objection or appeal

‘27 Restriction on grounds of objection

‘Despite the Administration Act, section 64(1), an objection for an assessment may not be made on the grounds that the relevant unimproved value assigned to an area of land or interest in land is excessive if the underlying value, or each underlying value, is the value of the area or interest made or caused to be made by the chief executive under the Valuation of Land Act 1944.

‘28 Restriction on grounds of appeal

‘Despite the Administration Act, section 70(5), no right of appeal against an assessment exists on the grounds that the relevant unimproved value assigned to an area of land or interest in land is excessive if the underlying value, or each underlying value, is the value of the area or interest made or caused to be made by the chief executive under the Valuation of Land Act 1944.’.

13 Replacement of pt 7 hdg (Returns, assessments and liability)

Part 7, heading—
omit, insert—

‘Part 7 Recovery of tax and security for payment of tax’.

14 Omission of ss 32–33A
Sections 32 to 33A—
omit.

15 Amendment of s 34 (Recovery of tax)
Section 34(1) to (5)—
omit.

16 Omission of ss 35, 36 and 38
Sections 35, 36 and 38—
omit.

17 Amendment of s 37 (Tax to be a first charge on land)
(1) Section 37(1A), ‘the purchaser of any land’—
omit, insert—
‘a person’.

(2) Section 37—
insert—
‘(2A) If the commissioner registers the charge, the fees payable to the registrar of titles for registering, and subsequently releasing, the charge are payable by the land owner.’.

18 Replacement of s 39 (Public officer of company)
Section 39—
omit, insert—
‘38 Notice that land no longer exempt

(1) This section applies if—
   (a) land was exempt from taxation under this Act as at midnight on 30 June of a year; and
   (b) the land is no longer exempt from taxation under this Act as at midnight on 30 June of the following year (the relevant day); and
   (c) there has been no change in ownership of the land during the intervening period.

(2) The owner of the land must within 1 month after the relevant day give the commissioner notice that the land is no longer exempt from taxation under this Act as at midnight on the relevant day.

‘39 Notice that land no longer entitled to deduction

(1) This section applies if—
   (a) land was entitled to a deduction under this Act as at midnight on 30 June of a year; and
   (b) the land is no longer entitled to the deduction as at midnight on 30 June of the following year (the relevant day); and
   (c) there has been no change in ownership of the land during the intervening period.

(2) The owner of the land must within 1 month after the relevant day give the commissioner notice that the land is no longer entitled to the deduction as at midnight on the relevant day.

‘39A Notice of change of ownership of land

(1) A person must give the commissioner notice of becoming an owner of land within 1 month after becoming the owner.

(2) A person must give the commissioner notice of ceasing to be an owner of land within 1 month after ceasing to be the owner.
‘(3) A person is not required to comply with subsection (1) or (2) if—
   (a) a properly completed combined form, together with an
       instrument of transfer for the land, is given to the
       registrar of titles; and
   (b) the instrument of transfer is registered by the registrar of
       titles within 1 month after ownership of the land
       changed.

‘(4) In this section—
   combined form means a form that—
   (a) gives information required by this section and other
       Acts about a change of ownership of land; and
   (b) may be given to the registrar of titles.

‘39B Notice of change of address for service

‘(1) A taxpayer must give the commissioner notice of each change
    of the taxpayer’s address for service within 1 month after the
    change.

‘(2) In this section—
   address for service, for a taxpayer, means—
   (a) the taxpayer’s address shown in the taxpayer’s last
       assessment notice; or
   (b) if the taxpayer has given the commissioner 1 or more
       notices under this section—the address stated in the last
       notice given.

   assessment notice see the Administration Act, section 26(1).

‘39C Access to registers etc.

‘The registrar of titles must allow the commissioner to
without charge have access to, and obtain copies of,
information contained in registers of the land registry.
'39D  Disclosure of information by official to lessee of land

'Despite the Administration Act, s 111(1), an official under that Act may give a lessee of land details of the land tax that would be payable for the land if the land were the only land owned by its owner.'.

19  Omission of ss 43, 43A, 44A, and 45 to 59

Sections 43, 43A, 44A, and 45 to 59—

*omit.*

20  Amendment of s 61 (Regulation-making power)

(1)  Section 61(2)(c)—

*omit.*

(2)  Section 61(2)(ca)—

*renumber as section 61(2)(c).*

(3)  Section 61(2)(e), from ‘the way’ to ‘absentee, and’—

*omit.*

21  Insertion of new s 62B

Part 8—

*insert—*

'62B  Numbering and renumbering of Act

‘In the next reprint of this Act produced under the Reprints Act 1992, the provisions of this Act must be numbered and renumbered as permitted by the Reprints Act 1992, section 43.’.

22  Insertion of new pt 9, div 5

Part 9—

*insert—*
‘Division 5  
Transitional provisions for Land Tax and Taxation Administration Amendment Act 2009

‘67  
Definitions for div 5

‘In this division—

amended Act means this Act as amended by the amending Act.

amending Act means the Land Tax and Taxation Administration Amendment Act 2009.

commencement means commencement of this section.

post-amended Act means this Act as in force immediately after the commencement.

post-commencement liability means a liability for land tax arising on or after the commencement.

pre-amended Act means this Act as in force before the commencement.

pre-commencement act or omission means an act or omission done or omitted to be done for this Act before the commencement.

pre-commencement liability means a liability for land tax arising before the commencement.

previous, for a provision of this Act, means the provision as in force before the commencement.

‘68  
Application of amended Act in relation to liabilities etc. arising on or after commencement

‘The amended Act applies in relation to—

(a) a post-commencement liability; and

(b) an act or omission done or omitted to be done for this Act on or after the commencement.
69 Application of previous provisions to particular liabilities etc.

‘Despite their amendment or repeal by the amending Act, the previous provisions of this Act continue to apply in relation to—
(a) a pre-commencement liability; and
(b) a pre-commencement act or omission.

70 Appeals

‘(1) Subsection (2) applies if—
(a) a taxpayer has appealed to the Land Court under previous section 27 before the commencement against an assessment for the taxpayer’s land; and
(b) the appeal had started to be heard before the commencement.

‘(2) The Land Court may continue to hear and decide the appeal under the pre-amended Act as if this Act had not been amended by the amending Act.

‘(3) Subsection (4) applies if—
(a) a taxpayer has appealed to the Land Court under previous section 27 before the commencement against a decision of the commissioner under previous section 26E(1); and
(b) the appeal had not started to be heard before the commencement.

‘(4) On application made by the taxpayer, the Land Court may, if it considers it appropriate, transfer the appeal to the Supreme Court.

‘(5) If an appeal is transferred to the Supreme Court under subsection (4), it is taken to have been made under the Administration Act, section 69(1).

‘(6) Subsection (7) applies if—
[s 22]

(a) a taxpayer could have objected to an assessment for the taxpayer’s land under previous section 26D before the commencement, but had not made the objection; and

(b) the taxpayer appealed to the Land Court against the assessment under previous section 27 before the commencement; and

(c) the appeal had not started to be heard before the commencement.

‘(7) The Land Court may, if it considers it appropriate, decide not to hear the appeal and refer the matter to the commissioner under the Administration Act to be dealt with as an objection under part 6, division 1 of that Act as if it was a valid objection under that division.

‘(8) Subsection (9) applies if—

(a) a taxpayer could have appealed to the Land Court under previous section 27 before the commencement against a decision of the commissioner under previous section 26E(1); and

(b) the taxpayer has not appealed before the commencement.

‘(9) The taxpayer may appeal against the decision to the Supreme Court under the Administration Act, section 69(1) within the time allowed for the appeal under previous section 26G(2) or 27A.

‘(10) Subsection (11) applies if—

(a) a taxpayer could have objected to an assessment for the taxpayer’s land under previous section 26D before the commencement, but had not made the objection; and

(b) the taxpayer could have appealed to the Land Court against the assessment under previous section 27 before the commencement, but has not made the appeal.

‘(11) The taxpayer’s right of appeal to the Land Court against the assessment under previous section 27 lapses.
‘71 Delegations under previous s 4AA

A delegation under previous section 4AA in force immediately before the commencement continues in force.

‘72 This Act as a revenue law for the Administration Act

‘(1) This section provides for how the Administration Act applies to this Act, in relation to particular liabilities, acts and omissions, as a revenue law under the Administration Act.

Note—
The Administration Act applies to this Act, as a revenue law, except to the extent its application is limited or modified under this section or section 70, 71 or 72.

‘(2) The provisions of the Administration Act mentioned in subsection (3) do not apply in relation to a pre-commencement liability.

‘(3) For subsection (2), the provisions of the Administration Act that do not apply are the following—

(a) part 3;
(b) sections 30 to 33, 35, 41 and 42;
(c) part 5;
(d) sections 124 and 125.

‘(4) To remove doubt, it is declared that the Administration Act applies in relation to an act or omission done or omitted to be done on or after the commencement, even if the act or omission relates to a pre-commencement liability.

‘(5) However, the Administration Act, sections 124 and 125 do not apply in relation to an act or omission mentioned in subsection (4) if the act or omission relates to a pre-commencement liability.

‘(6) For applying the Administration Act, section 37, in relation to a pre-commencement liability, the reference in that section to a reassessment is taken to be an alteration of an assessment under previous section 20.
‘73 Application of Administration Act, s 38

‘An amount relating to a post-commencement liability may be applied under the Administration Act, section 38 as payment for a pre-commencement liability.

‘74 Second or subsequent offences

‘(1) For applying the Administration Act, section 138 to this Act, the reference in subsection (1)(b) of that section to a further offence is a reference to an offence committed on or after the commencement.

‘(2) If the Administration Act, section 138(1)(a), applies for an offence against a previous provision of this Act that is repealed by the amending Act, the reference in subsection (1)(b) of that section to a further offence against the provision includes a reference to an offence against a provision of the amended Act or the Administration Act that corresponds to the previous provision.

‘75 Assessment notice

‘The reference to an assessment notice in the Administration Act, section 132 (1) is taken to include a notice of assessment issued under the pre-amended Act.

‘76 Application of previous s 44A

‘(1) This section applies to—

(a) a lease (the pre-existing lease) to which previous section 44A applied immediately before the commencement; and

(b) a lease that arises from—

(i) a renewal under an option to renew contained in the pre-existing lease; or

(ii) an assignment or transfer of the pre-existing lease.
‘(2) Previous section 44A applies to the pre-existing lease and a lease mentioned in subsection (1)(b) despite the amending Act, section 18.’.

Part 3 Amendment of Taxation Administration Act 2001

23 Act amended in pt 3
   This part amends the Taxation Administration Act 2001.

24 Amendment of s 6 (Revenue Laws)
   Section 6—
   insert—
   ‘(6) The Land Tax Act 1915 is a revenue law.’.

25 Amendment of s 13 (Default assessments)
   Section 13(1)(a)—
   omit, insert—
   ‘(a) for—
   (i) a self assessment—the assessment is not made; or
   (ii) another assessment—the taxpayer does not give information required to be given under an information requirement or lodge a document required to be lodged under a lodgment requirement;’.

26 Amendment of s 54 (Unpaid tax interest)
   (1) Section 54(2), after ‘interest’—
   insert—
‘, other than late payment interest,’.

(2) Section 54—

insert—

‘(2A) Late payment interest accrues at the prescribed rate on the unpaid primary tax—

(a) on the day of the week prescribed under a regulation first happening after the date the late payment interest is payable; and

(b) weekly after the first accrual under paragraph (a).’.

27 Amendment of s 58 (Liability for penalty tax)

Section 58(1)—

omit, insert—

‘(1) A taxpayer is liable for an amount (penalty tax) if—

(a) the commissioner makes a default assessment under section 13(1)(a) or (b); or

(b) the commissioner makes a reassessment and the original assessment was a default assessment under section 13(1)(a) or (b); or

(c) the primary tax assessed on a reassessment, other than under a reassessment mentioned in paragraph (b), is more than the primary tax assessed on the original, or a later, assessment.’.

28 Amendment of s 145 (When lodgment requirement complied with)

Section 145(a), after ‘have been lodged or given’—

insert—

‘by the date for complying with the requirement’.
29 Insertion of new s 150A

After section 150—

insert—

‘150A When information requirement complied with

‘An information requirement is complied with only if the information required to be given under the requirement has been given by the date for complying with the requirement.’.