1. The Revenue and Other Legislation Amendment Bill 2018 (the Bill) includes amendments to support the expansion of electronic conveyancing (e-conveyancing) and amends revenue legislation to maintain currency and ensure proper operation such as:
* *Duties Act 2001, Duties Regulation 2013* and *Taxation Administration Act 2001* amendments support the phased expansion of e-conveyancing and an expanded range of e-conveyancing transactions more generally to allow most land-based dutiable transactions which can be assessed by self assessors to be lodged and settled through e-conveyancing.
* *Taxation Administration Act 2001* amendments ensure the charitable institution registration requirements operate as intended by requiring entities seeking registration must expressly include in their constitutions particular clauses which govern the use of the entity’s income and property. Amendments also clarify what is a constitution for the purpose of the charitable institution registration requirements.
* *Duties Act 2001*, *Land Tax Act 2010* and *Payroll Tax Act 1971* amendments extend the transfer duty concession for family businesses of primary production;ensure that, for duty purposes, deregistered managed investment schemes can be treated as exempt managed investment schemes in particular circumstances and subject to certain conditions; correct an incorrect cross-reference in the landholder duty provisions so landholder duty can be correctly calculated; ensure deceased estate land is assessed for land tax as intended and update the rate used to calculate the exempt component for a motor vehicle allowance so payroll tax can be correctly calculated.
1. Amendments to the *State Penalties Enforcement Act 1999* address minor technical issues identified as part of the implementation of the new service delivery model for the State Penalties Enforcement Registry (SPER). These address inconsistencies between Act sections relating to the operation of WDOs, support implementation of case management of debtors by SPER and provide for consistent registration arrangements across all debt types referred to SPER for collection.
2. The Bill amends the *Aboriginal and Torres Strait Islander Communities (Justice, Land and Other Matters) Act 1984* (JLOM Act)to better capture and prohibit substances (such as turbo yeast) used to make homemade alcohol in the nine discrete Indigenous communities. Amendments to the JLOM Act will prohibit the possession of a substance or combination of substances with the intention of using the substance or substances to make homemade alcohol.
3. The Bill also amends the *Aboriginal Cultural Heritage Act 2003* and *Torres Strait Islander Cultural Heritage Act 2003* (Cultural Heritage Acts) to reinstate the ‘last claim standing’ provision as previously understood by the Department of Aboriginal and Torres Strait Islander Partnerships prior to the Supreme Court decision in *Nuga Nuga Aboriginal Corporation v Minister for Aboriginal and Torres Strait Islander Partnerships* [2017] QSC 321. The amendments will clarify that the ‘last claim standing provision’ applies only to a person who has been determined by the Federal Court to hold native title under section 225 of the *Native Title Act 1993*. To ensure that stakeholders who have commenced a process are not disadvantaged, transitional provisions will validate actions taken or decisions made before the commencement of the amendments.
4. Amendments to the *Cross River Rail Delivery Authority Act 2016* (CRRDA Act) and *Acquisition of Land Act 1967* (ALA) expressly confirm that compulsory land acquisition applications may be endorsed by the Minister administering the CRRDA Act as a relevant Minister under the ALA. These amendments will enhance the Cross River Rail Delivery Authority’s operational efficiency. Amendments to the CRRDA Act also include minor administrative changes.
5. Cabinet approved the Revenue and Other Legislation Amendment Bill 2018 be introduced into the Legislative Assembly.
6. *Attachments*
* [Revenue and Other Legislation Amendment Bill 2018](Attachments/Bill.PDF)
* [Explanatory Notes](Attachments/ExNotes.PDF)