

State and Territory Taxes – Legislation, Court/Tribunal Interpretations & Revenue Office Releases

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1 AUSTRALIAN CAPITAL TERRITORY

1.1 Acts Notified During the Income Year ended 30 June 2011

(a) Revenue Legislation Amendment Act (No. 2) 2010 – Act No. 20 of 2010 – Notified 6 July 2010

Revenue Legislation Amendment Bill 2010	
Presented to the Assembly	Passed by the Assembly
6/05/2010	22/06/2010
Commencement	This Act commences on the day after its notification day.
Source for Act	http://www.legislation.act.gov.au/a/2010-20/default.asp
Source for Bill & ES	http://www.legislation.act.gov.au/b/db_38170/default.asp
Amendments	<p>The Bill amends the:</p> <ul style="list-style-type: none"> ◆ Duties Act 1999 to exempt from duty the transfer of dutiable property to a Special Disability Trust in circumstances only where the subject property of the transaction will be the principal place of residence of the beneficiary of the trust. ◆ Rates Act 2004 to define an eligible person as a special disability trust. ◆ Payroll Tax Act 1987 to provide an exemption from payroll tax on wages paid or payable to an employee who takes part in emergency service activities as a volunteer member, or casual volunteer of the rural fire service, the SES, a community fire unit, or as a casual volunteer generally.

1.2 Acts Notified During the Income Year ended 30 June 2010

(a) Duties Amendment Bill 2010 – Act No. 19 of 2010 Notified 30 June 2010

Duties Amendment Bill 2010	
Presented to the Assembly	Passed by the Assembly
6/05/2010	22/06/2010
Source for Bill & ES	http://www.legislation.act.gov.au/b/db_38169/default.asp
Source for Act	http://www.legislation.act.gov.au/a/2010-1/current/pdf/2010-1.pdf
Amendments	The Bill amends the Duties Act 1999 to abolish duty on an application to register a caravan (including a camper trailer) in the ACT.

(b) Revenue Legislation Amendment Act 2009 – Act No. 1 of 2010 – Notified 16 February 2010

Revenue Legislation Amendment Bill 2009	
Presented to the Assembly	Passed by the Assembly
12/11/2009	9/02/2010
Commencement	This Act commences on the day after its notification day.
Source for Bill & ES	http://www.legislation.act.gov.au/b/db_36036/default.asp
Source for Act	http://www.legislation.act.gov.au/a/2010-1/current/pdf/2010-1.pdf

Part 2	<p>Amends the First Home Owner Grant Act 2000 to:</p> <ul style="list-style-type: none"> ◆ Clarify that a 'reviewable decision' is a decision of the Commissioner under another provision in the Act; and ◆ Extend the timeframe in which certain FHOG applicants have to apply to the Commissioner for a shorter period or exemption from the residency requirement; and <p>Insert an automatic exemption for non-complying applicants (where a grant application is made by joint applicants, and at least one complies) from the residency requirement.</p>
Part 3	Amends the Taxation Administration Act 1999 to introduce a 5-year time limit in which a taxpayer may apply to the Commissioner for a refund of tax paid.

(c) Rates and Land Tax Legislation Amendment Act 2009 – Act No. 52 of 2009 – Notified 18 December 2009

Rates and Land Tax Legislation Amendment Bill 2009	
Presented to the Assembly	Passed by the Assembly
19/11/2009	8/12/2009
Commencement	This Act commences on 1 January 2010.
Source for Bill & ES	http://www.legislation.act.gov.au/b/db_36129/default.asp
Source for Act	http://www.legislation.act.gov.au/a/2009-52/current/pdf/2009-52.pdf
Amendments	<p>Amends the Land Tax Act 2004 to:</p> <ul style="list-style-type: none"> ◆ make the registration of a units plan for the subdivision of a parcel of land contingent on the payment of all outstanding land tax liabilities for the parcel; ◆ clarify that the definition of an 'owner' of a parcel of land includes owners who have obtained effective ownership of the land, but who have not become the registered proprietor of the land; and ◆ provide a stronger mechanism to help ensure that property owners (or their agents) notify the Commissioner for ACT Revenue about the rental status of a property. <p>The Bill also amends the Rates Act 2004 and the Land Titles (Unit Titles) Act 1970.</p>

(d) Duties Amendment Act 2009 (No 2) – Act No. 45 of 2009 – Notified 24 November 2009

Duties Amendment Bill 2009 (No 2)	
Presented to the Assembly	Passed by the Assembly
15/10/2009	17/11/2009
Commencement	This Act commences on various dates. See Section 2 for details.
Source for Bill & ES	http://www.legislation.act.gov.au/b/db_35759/default.asp
Source for Act	http://www.legislation.act.gov.au/a/2009-45/current/pdf/2009-45.pdf

Amendments	<p>The Bill amends:</p> <ul style="list-style-type: none"> ◆ the provision that relates to the rescission of agreements for the sale or transfer of dutiable property; ◆ the Family Law Act 1975 to include provisions for financial agreements for de facto relationships; ◆ the Taxation (Government Business Enterprises) Act 2003 to repeal redundant provisions; and ◆ the terminology that relates to duty on the registration of a motor vehicle.
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(e) Payroll Tax Amendment Act 2009 – Act No. 43 of 2009 – Notified 23 November 2009

Payroll Tax Amendment Bill 2009	
Presented to the Assembly	Passed by the Assembly
15/10/2009	12/11/2009
Commencement	This Act is taken to have commenced on 1 July 2009.
Source for Bill & ES	http://www.legislation.act.gov.au/b/db_35751/default.asp
Source for Act	http://www.legislation.act.gov.au/a/2009-43/current/pdf/2009-43.pdf
Amendments	The Bill amends the provisions that determine in which jurisdiction payroll tax is payable, where an employee works in more than one jurisdiction in a month.

1.3 Bills Before Parliament or Awaiting Notification at 20 July 2010
[NIL]

1.4 Courts & Tribunals at 20 July 2010

(a) Tuggeranong Town Centre Pty Ltd v Commissioner for ACT Revenue

Catchwords: ADMINISTRATIVE REVIEW – rates and land tax – determination of unimproved value of shopping centre site in Tuggeranong – comparable sales evidence – adjustments for income earned from existing land use, differences in size, location and date of sale, special benefits and method of sale

Source: TUGGERANONG TOWN CENTRE PTY LTD v COMMISSIONER FOR ACT REVENUE (Administrative Review)[2010] ACAT 29 (4 June 2010)

(b) Kennedy v Commissioner for ACT Revenue

Catchwords: ADMINISTRATIVE REVIEW – rates - lessee under crown lease obliged to pay - whether unregistered lessee is “owner” for rating obligations - failure by lessee to produce lease for registration - subsequent registration of a copy of the lease - liability of lessee on registration - taxation avoidance scheme to avoid paying rates

Source: KENNEDY v COMMISSIONER FOR ACT REVENUE (Administrative Review) [2010] ACAT 17 (31 March 2010)

(c) Steele v Commissioner for ACT Revenue

Catchwords: ADMINISTRATIVE REVIEW – Land Tax (ACT) - Penalty Tax – Interest on unpaid Land Tax - Failure to notify change in circumstances – Remittance of market rate component and premium component of interest

Source: STEELE v COMMISSIONER FOR ACT REVENUE (Administrative Review) [2010] ACAT 15 (31 March 2010)

(d) Byrne v Commissioner for ACT Revenue

Catchwords: ADMINISTRATIVE REVIEW – Return – application – date of agreement – conditional contract – Home Buyers Concession Scheme – stamp duty – records matters in relation to which there is or may be a tax liability – “off the plan” purchase.

Source: BYRNE v COMMISSIONER FOR ACT REVENUE (Administrative Review) [2010] ACAT 9 (16 March 2010)

(e) Dataflex v Commissioner for ACT Revenue

Catchwords: Administrative Law – payroll tax, penalty tax, investigation procedures

Source: DATAFLEX PTY LIMITED v COMMISSIONER FOR ACT REVENUE (Administrative Review) [2009] ACAT 44 (12 November 2009)

1.5 Revenue Office Interpretations at 20 July 2010

Source: <http://www.revenue.act.gov.au/functions/news>

PTX023.1	Payroll Tax Circular: Exemptions for Employment Agents	30 June 2010
DAA005.3	Revenue Circular: Duties Act 1999 - Motor Vehicle Registration Duty	22 June 2010
DAA012	Revenue Circular: Home Buyer Assistance Unduly Onerous	6 May 2010
PTX001.1	Revenue Circular: ACT Payroll Tax Liability for Wages Paid by an Employer	16 April 2010
DAA005.2	Revenue Circular: Motor Vehicle Registration Duty	10 March 2010
FHOG003.1	Revenue Circular: Commissioner's Discretions	17 February 2010
FHOG002.1	Revenue Circular: Commissioner's Discretions	17 February 2010
DA004.4	Revenue Circular: Home Buyer Concession Scheme	15 December 2009

2 NEW SOUTH WALES

2.1 Acts Receiving Royal Assent During the Income Year ended 30 June 2011 [NIL]

2.2 Acts Receiving Royal Assent During the Income Year ended 30 June 2010

(a) Superannuation Legislation Amendment Act 2010 – Act No. 60 of 2010 – Royal Assent 28 June 2010

Superannuation Legislation Amendment Bill 2010			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
11/6/2010	23/06/2010	23/06/2010	24/06/2010
Commencement	This Act commences on a day or days to be appointed by proclamation.		
Source for Bill & EN	Superannuation Legislation Amendment Bill 2010		
Source for Act	Superannuation Legislation Amendment Act 2010		
Amendments	<p>The Bill amends various public sector superannuation Acts to:</p> <ul style="list-style-type: none"> ◆ enable the SAS Trustee Corporation (STC) to reduce benefits under public sector defined benefit superannuation schemes if STC has been required to pay additional tax on superannuation contributions because the member or contributor concerned has failed to provide his or her tax file number to STC, ◆ update existing provisions enabling death benefits to be increased after being previously reduced to offset contributions tax liabilities, ◆ enable former contributors to the State Authorities Superannuation Fund to retain their benefits in that Fund after the benefits become payable, ◆ provide for the effect on additional benefits cover under the State Authorities Superannuation Scheme for ambulance officers who are covered for death or incapacity benefits under an award, ◆ make other consequential amendments and to provide for savings and transitional provisions consequent on the Bill. 		

(b) Duties Amendment (NSW Home Builders Bonus) Act 2010 – Act No. 49 of 2010 - Royal Assent 28 June 2010

Duties Amendment (NSW Home Builders Bonus) Bill 2010			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
23/6/2010	23/6/2010	23/6/2010	23/06/2010 Awaiting Assent
Commencement	This Act is taken to have commenced on the day the Bill for this Act was introduced into the Legislative Assembly		
Source for Bill & EN	Duties Amendment (NSW Home Builders Bonus) Bill 2010		
Source for Act	Duties Amendment (NSW Home Builders Bonus) Act 2010		

Amendments	<p>Amends the Duties Act 1997 to make further provision in relation to the NSW Home Builders Bonus (the duty exemption and concession scheme established by the State Revenue Legislation Amendment Act 2010) by:</p> <ul style="list-style-type: none"> ◆ revising requirements relating to the commencement of construction of a new home and removes requirements relating to the completion of construction, ◆ extending the pre-construction duty exemption to certain off the plan purchases that are made after construction has commenced, ◆ making provision generally for the application of the scheme to off the plan purchases that are entered into for the purpose of replacing an earlier agreement.
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(c) State Revenue Legislation Amendment Act 2010 – Act No. 46 of 2010 – Royal Assent 28 June 2010

State Revenue Legislation Amendment Bill 2010			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
8/6/2010	10/6/2010	10/6/2010	22/06/2010
Commencement	This Act commences on various dates. See section 2 for details.		
Source for Bill & EN	State Revenue Legislation Amendment Bill 2010		
Source for Act	State Revenue Legislation Amendment Act 2010		
Schedule 1	<p>Amends the Duties Act 1997 to:</p> <ul style="list-style-type: none"> ◆ extend the NSW Housing Construction Acceleration Plan; ◆ introduce a new duty concession scheme for new housing; ◆ introduce a number of new duty concessions and exemptions and limit others; ◆ make further provision for the charging of duty in respect of dutiable transactions and the acquisition of interests in a landholder; ◆ extend the circumstances in which an agreement or arrangement with respect to a call option will be considered to be a dutiable transaction; ◆ clarify assessment arrangements for mortgage duty; and ◆ make other miscellaneous amendments. 		
Schedule 2	Amends emergency services legislation to authorise the Chief Executive, Emergency Management NSW to collect contributions required to be paid under that legislation to meet the costs of emergency services expenditure.		
Schedule 3	Amends the Gaming Machine Tax Act 2001 to change tax rates for hoteliers from 1 July 2010 onwards.		
Schedule 4	Amends the Health Insurance Levies Act 1982 to update the list of authorised agents under that Act.		
Schedule 5	Amends the Insurance Protection Tax Act 2001 to abolish the tax under that Act from 1 July 2011.		
Schedule 6	<p>Amends the Land Tax Management Act 1956 to:</p> <ul style="list-style-type: none"> ◆ enable a special disability trust to be treated as a concessional trust for land tax purposes; ◆ enable a land tax reduction to be applied in certain circumstances in respect of mixed development and mixed use land; ◆ make further provision with respect to the principal place of residence exemption; ◆ make further provision with respect to the classification of trusts as special trusts for land tax purposes; ◆ revoke the power of the Commissioner to alter unit entitlements under a strata scheme for land tax purposes; and ◆ make other miscellaneous amendments. 		

Schedule 7	Amends the Motor Vehicles Taxation Act 1988 to: <ul style="list-style-type: none"> ◆ update the amounts of motor vehicle tax specified in that Act as those amounts have been automatically increased each year in line with CPI increases, and ◆ increase (with some exceptions) by more than the usual CPI increase the motor vehicle tax payable in relation to motor vehicles that weigh less than 2,500 kilograms.
Schedule 8	Amends the Payroll Tax Act 2007 to: <ul style="list-style-type: none"> ◆ reduce rates of payroll tax, ◆ exempt wages paid or payable to an employee in respect of paternity leave from payroll tax, and ◆ make further provision for rebates for apprentice/trainee wages.
Schedule 9	Amends the Public Finance and Audit Act 1983 to authorise Ministers to whom an appropriation is made to delegate authority to incur expenditure from that appropriation to other Ministers.
Schedule 10	Amends the Real Property Act 1900 and the Real Property Regulation 2008 to make further provision for the funding of the Torrens Assurance Fund.
Schedule 11	Amends the Taxation Administration Act 1996 to: <ul style="list-style-type: none"> ◆ clarify the assessment process for taxpayers who are jointly and severally liable for tax, and ◆ make provisions of a savings or transitional nature as a consequence of the repeal of the petroleum products subsidy legislation.
Schedule 12	Amends the Unclaimed Money Act 1995 to: <ul style="list-style-type: none"> ◆ authorise the Commissioner to process claims for the payment or repayment of unclaimed money that are made under the Legal Profession Act 2004 or the Trustee Companies Act 1964; ◆ enable the publication under the Unclaimed Money Act 1995 of amounts received as unclaimed money under those other Acts; and ◆ enable an enterprise that has paid unclaimed money to the Commissioner, and subsequently paid the money to the owner, to reclaim the money from the Commissioner.
Schedule 13	Repeals the Petroleum Products Subsidy Act 1997 and the Petroleum Products Subsidy Regulation 2004, and makes consequential amendments to other Acts.

(d) State Revenue Legislation Amendment (Defence Force Concessions) Act 2009 – Act No. 76 of 2009 – Royal Assent 3 November 2009

State Revenue Legislation Amendment (Defence Force Concessions) Bill 2009			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
21/10/2009	28/10/2009	28/10/2009	28/10/2009
Commencement	This Act is taken to have commenced on the day the Bill for this Act was introduced into the Legislative Assembly.		
Source for Bill & EN	State Revenue Legislation Amendment (Defence Force Concessions) Bill 2009		
Source for Act	http://www.legislation.nsw.gov.au/sessionalview/sessional/act/2009-76.pdf		
Amendments	Amends the First Home Owner Grant Act 2000 and the Duties Act 1997 to make provision for grants and duty concessions in respect of Defence Force personnel.		

(e) State Revenue Legislation Further Amendment Act (No. 2) 2009 – Act No. 91 of 2009 – Royal Assent 19 November 2009

State Revenue Legislation Further Amendment Bill (No. 2) 2009			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
30/10/2009	10/11/2009	11/11/2009	11/11/2009

Commencement	(1) This Act commences on the date of assent to this Act, except as provided by subsections (2) and (3). (2) Schedule 1 commences, or is taken to have commenced, on 1 December 2009. (3) Schedule 2 is taken to have commenced on 1 September 2009.
Source for Bill & EN	State Revenue Legislation Further Amendment Bill (No. 2) 2009
Source for Act	http://www.legislation.nsw.gov.au/sessionalview/sessional/act/2009-91.pdf
Schedule 1	Amends the Duties Act 1997 to: <ul style="list-style-type: none"> ◆ make further provision for the valuation of land holdings of unit trust schemes, private companies and listed companies in connection with determining whether those unit trust schemes or companies are landholders for the purposes of landholder duty, and ◆ make further provision for liability for landholder duty in respect of an acquisition of an interest in a landholder that is made by a trustee or by a person acting in more than one capacity, and ◆ make persons who acquire or hold an interest in a landholder as a creditor liable for landholder duty in certain circumstances and to clarify the meaning of “interest” in a landholder, and ◆ prevent the use of terms contracts or other means to avoid liability for landholder duty, and ◆ clarify the types of interests in land that are treated as dutiable property under that Act, and ◆ make other changes to that Act as a consequence of the recent significant changes to landholder duty and mortgage duty provisions,
Schedule 2	Amends the Parking Space Levy Act 2009 to clarify the time within which the parking space levy must be paid in order to avoid penalty.
Schedule 3	Amends the Payroll Tax Act 2007 to establish a new test for determining whether wages are taxable in this jurisdiction, which is consistent with complementary legislation being adopted by other States and the Territories.

23 Bills Before Parliament or Awaiting Royal Assent at 20 July 2010

24 Courts & Tribunals at 20 July 2010

(a) Ford v Chief Commissioner of State Revenue (RD)

CATCHWORDS:

Land Tax – principal place of residence exemption – whether several owners fall within definition of “joint owner” – Interpretation - to promote purpose of the Act – whether the principle of promotion of statutory purpose can be applied where one construction less available than another

Source: Ford v Chief Commissioner of State Revenue (RD) [2010] NSWADTAP 41 (9 June 2010)

(b) Paul Murphy Real Estate v Chief Commissioner of State Revenue (No 2)

CATCHWORDS:

Pay-roll tax – grouping of businesses -trustee companies as employers

Source: Paul Murphy Real Estate Pty Ltd v Chief Commissioner of State Revenue (No 2) (RD) [2010] NSWADTAP 42 (9 June 2010)

(c) Chief Commissioner of State Revenue v Northern NSW Football

CATCHWORDS:

Payroll Tax – exemptions for a non-profit organisation having wholly charitable, benevolent, philanthropic or patriotic purposes – whether a non-profit organisation having as its purpose the promotion and management of football in a particular geographic area falls within the exemption – consideration of the law of charities in the context of payroll tax.

[Source: Chief Commissioner of State Revenue v Northern NSW Football Ltd \(RD\) \[2010\] NSWADTAP 28 \(29 April 2010\)](#)

(d) ALH Group v Chief Commissioner of State Revenue

CATCHWORDS:

TAXES AND DUTIES - Stamp Duties - whether deed of consent and assignment was a novation - whether inaccurate description of the deed should be blue penciled in part - whether deed of termination had no effect or terminated deed of consent and assignment under its blue penciled description - whether plaintiff entitled to a refund of duty on the deed of consent and assignment under the Duties Act 1997, s 50 - whether the Court should re-exercise the Chief Commissioner's discretion when it was vitiated

[Source: ALH Group v Chief Commissioner of State Revenue \[2010\] NSWSC 276 \(20 April 2010\)](#)

(e) Fenato v Chief Commissioner of State Revenue

CATCHWORDS:

APPLICATION: Costs – review proceedings – Taxation Administration Act 1996 – ‘fairness’ – meaning of ‘proceedings’

[Source: Fenato v Chief Commissioner of State Revenue \[2010\] NSWCA 80 \(15 April 2010\)](#)

(f) B & L Linings v Chief Commissioner of State Revenue (No. 5)

CATCHWORDS:

Pay-roll tax – meaning of "render" – whether services "ordinarily rendered to the public generally"- level of Commissioner's satisfaction and test to be applied by Tribunal in reaching that level of satisfaction.Procedural fairness – whether a fair hearing given

[Source: B & L Linings Pty Ltd v Chief Commissioner of State Revenue \(No 5\) \(RD\) \[2010\] NSWADTAP 21 \(6 April 2010\)](#)

(g) Roden Security Services v Chief Commissioner of State Revenue

CATCHWORDS:

Pay-roll tax – meaning of "render" – whether services "ordinarily rendered to the public generally"- level of Commissioner's satisfaction and test to be applied by Tribunal in reaching that level of satisfaction.Procedural fairness – whether a fair hearing given

[Source: Roden Security Services Pty Ltd v Chief Commissioner of State Revenue \[2010\] NSWADTAP 10 \(25 February 2010\)](#)

(h) Perry Properties v Chief Commissioner of State Revenue

CATCHWORDS:

Land Tax – low cost accommodation – meaning of "accommodation" – extension to the merits – meaning of "room".

[Source: Perry Properties Pty Ltd v Chief Commissioner of State Revenue \(RD\) \[2010\] NSWADTAP 6 \(5 February 2010\)](#)

(i) Platinum Investment Management v Chief Commissioner of State Revenue

CATCHWORDS:

TAXES AND DUTIES - Stamp duties - share sale deed of scrip for scrip transfer of shares in a NSW company - consideration shares to be held by plaintiff as nominee - declaration of trust in share sale deed by plaintiff as nominee that it would hold the consideration shares in trust for the sellers of the sale shares - whether a declaration of trust over dutiable property - share sale deed dutiable on first execution under the Duties Act 1997, s 12(2) - consideration shares not to be issued until after completion of the sale of the sale shares- whether the consideration shares were future property on first execution of the share sale deed - consideration shares may have been entered in the register of members before first execution of the share sale deed - whether the consideration shares were then identified property or whether completion of the sale of the sale shares was

a necessary final step - whether "property", "dutiabale property" and "identified property" in the Duties Act include future property - whether the declaration of trust was over the right to the consideration shares

[Source: *Platinum Investment Management Limited v Chief Commissioner of State Revenue \(No 2\)* \[2010\] NSWSC 1 \(2 February 2010\)](#)

(j) Sahab Holdings ATF Kanjian Family Trust v Chief Commissioner of State Revenue (RD)

CATCHWORDS:

REVENUE – Land Tax – Whether concessional rate applicable if owner a fixed trust – whether trust is an owner in equity ‘entitled to an estate of freehold in possession’ – scrutiny of terms of trust deed – not a fixed trust – full rate applicable – Appeal dismissed – Land Tax Management Act 1956, ss 3, 3A

[Source: *Sahab Holdings Pty Ltd ATF Kanjian Family Trust v Chief Commissioner of State Revenue \(RD\)* \[2010\] NSWADTAP 4 \(27 January 2010\)](#)

(k) Paul Murphy v Chief Commissioner of State Revenue

CATCHWORDS:

Review application – appeal – issue not prosecuted below

[Source: *Paul Murphy Pty Ltd v Chief Commissioner of State Revenue* \[2009\] NSWADTAP 71 \(4 December 2009\)](#)

(l) Oakland Property Holdings v Chief Commissioner of State Revenue

CATCHWORDS:

TAXES AND DUTIES - Stamp Duties - plaintiff executed contracts for sale of land in New South Wales as purchaser for stated prices - deeds executed at same time for vendor to pay plaintiff amounts to be setoff against fit out rebates for tenants - whether consideration for agreements for sale were stated price less payments under the deeds

[Source: *Oakland Property Holdings Pty Limited v Chief Commissioner of State Revenue* \[2009\] NSWSC 1190 \(30 November 2009\)](#)

(m) Delmege v Chief Commissioner of State Revenue

CATCHWORDS:

TAXES AND DUTIES - Land Tax - at hearing of a review the Chief Commissioner sought to justify his rejection of the plaintiffs' notice of objection on the basis that there were other occupants of the premises thereby excluding intended use of as deemed actual use of a principal residence under the Land Tax Management Act 1956, s 10T(2)(c) - s 10T(2)(c) not relied upon in objection decision - Chief Commissioner sought leave to call further evidence of occupation

[Source: *Delmege v Chief Commissioner of State Revenue* \[2009\] NSWSC 1052 \(1 October 2009\), Gzell J](#)

(n) Western City Developments v Chief Commissioner of State Revenue

CATCHWORDS:

evidence – onus of proof – relevance of Practice Note 14 and CCSR Duties Ruling 012 – procedural fairness – self-represented litigant – adjournment – extension to the merits

[Source: *Western City Developments Pty Ltd v Chief Commissioner of State Revenue* \[2009\] NSWADTAP 54 \(28 September 2009\)](#)

(o) Tasty Chicks v Chief Commissioner of State Revenue

CATCHWORDS:

TAXATION AND DUTIES - Payroll Tax - whether Chief Commissioner entitled to group administration and transportation service providers with a chicken processing partnership - whether s 16C(a) of the Pay-roll Tax Act 1971 prior to amendment by the Pay-roll Tax Legislation Amendment (Avoidance) Act 2002 only

operated to group entities if there was a single business in which employees were engaged - whether s 16C(b) only operated to group entities if an agreement with respect to one party's business is also an agreement with respect to the performance of duties by the other party's employees - whether the Chief Commissioner should have determined that the service providers were not members of a group under s 16B(1) on the basis that they carried on businesses, or their businesses were carried on, substantially independently of the other members of the group in terms of s 16C(3) and s 16C(4) - whether the Supreme Court may on a review under the Taxation Administration Act 1996 make a decision in place of that of the Chief Commissioner under s 101(1) or whether its powers are limited to the principles for an appeal under the Income Tax Assessment Act 1936 (Cth) discussed in *Avon Downs Pty Ltd v Federal Commissioner of Taxation* [1949] HCA 26; (1949) 78 CLR 353 or on appeal from the exercise of the discretion as discussed in *House v The King* [1936] HCA 40; (1936) 55 CLR 499 - *Affinity Health Ltd v Chief Commissioner of State Revenue* [2005] NSWSC 663 followed

Source: Tasty Chicks Pty Ltd & Ors v Chief Commissioner of State Revenue [2009] NSWSC 1007 (25 September 2009) *Gzell J*

(p) Platinum Investment Management v Chief Commissioner of State Revenue

CATCHWORDS:

PROCEDURE - Miscellaneous Procedural Matters - Further Evidence - application by defendant for leave to adduce further expert evidence explaining extent to which opinions have altered as result of leading plaintiffs experts evidence in reply - report completed - suggestion that plaintiff have leave to serve a further expert report in response - issue limited to share valuation on one or two bases

Source: Platinum Investment Management Limited v Chief Commissioner of State Revenue [2009] NSWSC 988 (17 September 2009) *Gzell J*

25 Revenue Office Interpretations at 20 July 2010

Source: <http://www.osr.nsw.gov.au/>

PTA 005 v2	Revenue Ruling: Exempt Allowances – Motor Vehicle and Accommodation	16 June 2010
DUT 39	Revenue Ruling: Mortgage - Changes to Mortgage Duty	9 November 2009
PTA 036	Revenue Ruling: Payroll Tax – Interest & Penalty Tax	2 July 2009

3 NORTHERN TERRITORY

3.1 Acts Receiving Administrator Assent During the Income Year ended 30 June 2011 **[NIL]**

3.2 Acts Receiving Administrator Assent During the Income Year ended 30 June 2010

(a) Revenue and Other Legislation Amendment Act 2010 – Act No. 21 of 2010 – **Administrator Assent 30 June 2010**

Revenue and Other Legislation Amendment Bill 2010	
Introduced to the Legislative Assembly	Passed by the Legislative Assembly
5/5/2010	18/06/2010
Commencement	1) Part 2 and Part 4, Divisions 1 and 2, are taken to have commenced on 4 May 2010. 2) The remaining provisions of this Act commence on 1 July 2010.
Source for Bill & ES	Revenue and Other Legislation Amendment Bill 2010
Source for Act	Revenue and Other Legislation Amendment Act 2010
Amendments	The Bill amends the: <ul style="list-style-type: none"> ◆ First Home Owner Grant Act; ◆ Mineral Royal Act; ◆ Stamp Duty Act; ◆ Taxation Administration Act; and ◆ Victims of Crime Assistance Act

(b) Payroll Tax Amendment Act 2009 – Act No. 1 of 2010 – **Administrator Assent 17 March 2010**

Payroll Tax Amendment Bill 2009	
Introduced to the Legislative Assembly	Passed by the Legislative Assembly
26/11/2009	16/02/2010
Commencement	This Act is taken to have commenced on 1 July 2009, immediately after the commencement of the Payroll Tax Act 2009.
Source for Bill & ES	Payroll Tax Amendment Bill 2009
Source for Act	Payroll Tax Amendment Act 2010
Amendments	This Bill repeals the Pay-roll Tax Act and introduces a new Payroll Tax Act almost identical to NSW, VIC, TAS & QLD legislation. This is part of the national harmonisation project. Significant changes include: <ul style="list-style-type: none"> ◆ modifying how payroll tax is imposed on payments made to contractors that predominantly provide labour services; ◆ extending the exemption for wages paid by PBIs and religious institutions so that it is also available to non-profit organisations that have a sole or dominant purpose that is a charitable, benevolent, philanthropic or patriotic purpose; ◆ introducing an exemption for wages paid to employees participating in voluntary work for bushfire fighting or emergency relief; ◆ introducing an exemption for wages paid as maternity or adoption leave for a maximum of 14 weeks; and

	<ul style="list-style-type: none"> ◆ not imposing payroll tax on wages paid by employment agents to temporary staff in certain circumstances where the wages would be exempt if paid directly by the client.
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3.3 Bills Before Parliament or Awaiting Administrator Assent at 20 July 2010 **[NIL]**

3.4 Courts & Tribunals at 20 July 2010 **[NIL]**

3.5 Revenue Office Interpretations at 20 July 2010

Source: <http://www.nt.gov.au/ntt/revenue/index.shtml>

CG-HI-006	Commissioner's Guideline: Meaning of a 'home'	18 June 2010
RC-PRT-004	Revenue Circular: Payroll Tax Nexus Rules – New Arrangements	12 April 2010
CG-HI-001	Commissioner's Guideline: First Home Owner Concession and Principal Place of Residence Rebate	18 December 2009
RC-HI-004	Revenue Circular: First Home Owner Grant and First Home Owner Concession Eligibility Thresholds	4 December 2009
CG-HI-010	Commissioner's Guideline: Purchasing a home subject to an existing lease	28 August 2009
CG-HI-009	Commissioner's Guideline: Alignment of first home owner incentives residency requirements	28 August 2009
CG-SD-015	Commissioner's Guideline: Transfers of trade debts	28 August 2009
CG-SD-002	Commissioner's Guideline: Eligible conditional agreements - extension of time to lodge instrument and pay duty	28 August 2009
PTA 035	Payroll Tax Ruling: Contractors – 90 day exemption	14 July 2009
PTA 013	Payroll Tax Ruling: Fees Paid for Golf Club Professionals	7 July 2009
PTA 028	Payroll Tax Ruling: Employment Agency Contracts – Workers on-hired to Government	6 July 2009

4 QUEENSLAND

4.1 Acts Receiving Royal Assent During the Income Year ended 30 June 2011 **[NIL]**

4.2 Acts Receiving Royal Assent During the Income Year ended 30 June 2010

(a) Revenue Legislation Amendment Act 2010 – Act No. 25 of 2010– **Royal Assent 17 June 2010**

Revenue Legislation Amendment Act 2010	
Introduced to the Legislative Assembly	Passed by the Legislative Assembly
8/6/2010	17/06/2010
Commencement	1) Part 2 is taken to have commenced on 1 June 2010. 2) Part 3 commences on 30 June 2010. 3) Part 4 commences on 1 July 2010.
Source for Bill & EN	Bill Explanatory Notes
Source for Act	http://www.legislation.qld.gov.au/LEGISLTN/ACTS/2010/10AC025.pdf
Part 2	Amends the First Home Owner Grant Act 2000 to implement an additional First Home Owner Grant for regional Queensland
Part 3	Amends the Land Tax Act 2010 to include an exemption for land on which a supported accommodation service is conducted.
Part 4	Amends the Payroll Tax Act 1971 to extend the 25% payroll tax rebate on wages paid to apprentices and trainees until 30 June 2011.

(b) Land Tax Act 2010 – Act No. 15 of 2010 – **Royal Assent 21 April 2010**

Land Tax Bill 2010	
Introduced to the Legislative Assembly	Passed by the Legislative Assembly
23/03/2010	14/04/2010
Commencement	This Act commences on 30 June 2010
Source for Bill & EN	Bill Explanatory Notes
Source for Bill & EN	Act
Amendments	The Bill: <ul style="list-style-type: none"> ◆ rewrites the provisions of the Land Tax Act 1915 from 30 June 2010; ◆ introduces extended payment arrangements for land tax; ◆ provides a cap on the increase in value on which land tax is assessed for the 2010-11 financial year; ◆ amends the Taxation Administration Act 2001 and makes consequential changes to the Duties Act 2001 and Payroll Tax Act 1971 to introduce a single registration for charitable institutions that will apply for land tax, payroll tax and duties tax streams; ◆ makes other consequential changes to update the references to the Land Tax Act 1915.

(c) **Revenue and Other Legislation Amendment Act 2010 – Act No. 11 of 2010 –
Royal Assent 26 March 2010**

Revenue and Other Legislation Amendment Bill 2010	
Introduced to the Legislative Assembly	Passed by the Legislative Assembly
9/03/2010	23/03/2010
Commencement	This Act commences on various dates. See section 2 for details.
Source for Bill & EN	Bill Explanatory Notes
Source for Act	Act
Part 3	<p>Amends the Duties Act 2001 to:</p> <ul style="list-style-type: none"> ◆ reinstate insurance duty on life insurance riders regardless of whether they are issued by a life or general insurer, and on insurance taken out with insurers who are not required to be registered or authorised under relevant Commonwealth legislation; ◆ extend the time for WorkCover to lodge insurance duty statements and pay insurance duty for accident insurance; ◆ allow for refunds of transfer duty paid on certain transfers which are subsequently cancelled; ◆ ensure the proper operation of a transfer duty exemption on conversion of land ownership from joint tenancy to tenancy in common; ◆ introduce a new exemption from transfer duty and land rich duty to facilitate the restructuring by ‘top hatting’ of certain stapled entities which meet the requirements for the Commonwealth’s CGT roll-over relief and other conditions; ◆ extend the transfer duty exemption for managed investment scheme property transfers between a responsible entity and a primary custodian to include transactions involving acquisitions of trust interests; ◆ extend the contracted property provisions to trust interests for assessing duty to ensure consistent treatment with other contracted property; ◆ expand the circumstances in which the Commissioner may suspend or cancel a person’s registration under the Act as a self assessor; ◆ amend an offence provision relating to unauthorised endorsements of instruments that duty has been paid to ensure that it is effective; ◆ ensure that the transfer duty exemption for gifts of a home to a spouse or de facto partner applies whether or not the home is subject to a mortgage; ◆ allow the Commissioner to extend the start date for exempt institutions to use property and qualify for a transfer duty exemption; ◆ restore the transfer duty exemption for vesting of property of an unincorporated association on its incorporation under the Corporations Act 2001 subject to conditions; ◆ extend the transfer duty home concessions to grants of a lease or a sublease; ◆ provide that the transfer duty exemption on a change of trustee may apply even if the rights or interest of a beneficiary are altered provided that duty has been paid on the alterations or they are exempt from duty; ◆ ensure the proper application of the corporate reconstruction exemption from transfer duty where property is subdivided; and ◆ make other minor amendments.

Part 4	Amends the First Home Owner Grant Act 2000 to: <ul style="list-style-type: none"> ◆ reduce the cap on the value of homes for which the grant is payable from \$1m to \$750,000; ◆ allow the Commissioner to disclose confidential information to the ATO under reciprocal arrangements; and ◆ make other minor amendments.
Part 5	Amends the GST and Related Matters Act 2000 to repeal redundant provisions.
Part 7	Amends the Land Tax Act 1915 to improve consistency of provisions relating to debt collection.
Part 8	Amends the Payroll Tax 1971 to: <ul style="list-style-type: none"> ◆ change, from 1 July 2009, the territorial nexus for wages paid to employees providing services in more than one jurisdiction to ensure consistency with other jurisdictions; and ◆ make other minor amendments.
Part 11	Amends the Taxation Administration Act 2001 to clarify the meaning of ‘tax’ and the operation of the windfall gains provision relating to refunds made by the Commissioner and ensure the proper application of unpaid tax interest where documents are provided late by a party to a self assessor under the Duties Act 2001.

4.3 Bills Before Parliament or Awaiting Royal Assent at 20 July 2010 [NIL]

4.4 Courts & Tribunals at 20 July 2010 [NIL]

4.5 Revenue Office Interpretations at 20 July 2010

Source: <http://www.osr.qld.gov.au/news-updates/announcements/index.shtml?tab=tab11>

GEN009.1	Withdrawal of Land Tax Public Rulings relating to the Land Tax Act 1915	30 June 2010
LTA000.1.1	The land tax exemption for a home	30 June 2010
LTA000.2.1	Beneficiaries of superannuation funds	30 June 2010
LTA009.1.1	Assessment of deeds of grant in trust	30 June 2010
LTA011.1.1	Contracts for the sale and purchase of land—who is the owner pursuant to section 11	30 June 2010
LTA020.1.1	Assessment of trustees under section 20 of the Land Tax Act 2010	30 June 2010
LTA030.1.1	Meaning of ‘held for sale’ in section 30 of the Land Tax Act 2010	30 June 2010
LTA041.1.1	Land tax home exemption—trustees	30 June 2010
LTA053.1.1	Guidelines for determining the business of agriculture, pasturage or dairy farming	30 June 2010
LTA053.2.1	Exemption for the exemption of agriculture, pasturage or dairy farming—forestry	30 June 2010
LTA054.1.1	Exemption for land used predominantly as a moveable dwelling park	30 June 2010
LTA058.1.1	Exemption for trade unions—Land Tax Act 2010	30 June 2010
GEN001.3	Public Ruling system: explanation and status	30 June 2010
GEN003.3	Charitable institutions	30 June 2010
GEN004.3	Relief of poverty	30 June 2010
GEN005.3	Public benevolent institutions	30 June 2010
GEN006.3	Guidelines as to charitable object or an object promoting the	30 June 2010

	public good	
GEN008.5	Subpoenas, warrants and notices to produce directed to the Commissioner	30 June 2010
TAA000.1.4	Part 6 of the Taxation Administration Act 2001—objections, reviews and appeals	30 June 2010
TAA060.1.3	Remission of unpaid tax interest	30 June 2010
TAA151.1.3	Circumstances where the Commissioner will extend the date for complying with an information or lodgement requirement	30 June 2010
DA087.1.2	Duties Ruling: Concession for homes and first homes—residential purposes	16 April 2010
DA117.1.2	Duties Ruling: Transfer duty—change of trustee—administrative arrangement	16 April 2010
DA151.1.2	Duties Ruling: Transfers or agreements by way of gift of residential land within a marriage or de facto relationship	16 April 2010
DA353.1.2	Duties Ruling: Insurance duty on contracts of general insurance subject to GST	16 April 2010
DA000.5.2	Duties Ruling: Securities quoted on the market operated by a recognised stock exchange—stapled securities	15 April 2010
DA085.1.3	Duties Ruling: Concession for homes and first homes—occupancy requirements	15 April 2010
DA086A.1.2	Duties Ruling: Inclusion of chattels in the acquisition of a home or first home	15 April 2010
DA158.1.2	Duties Ruling: Land rich duty—acquisitions of interests in a corporation previously listed on a recognised stock exchange	15 April 2010
DA427.1.2	Duties Ruling: Transfer duty relief—incorporation of certain associations	15 April 2010
DA498A.1.2	Duties Ruling: Securities quoted on the market operated by a recognised stock exchange—securities suspended from quotation	15 April 2010
GEN008.4	General Ruling: Subpoenas, warrants and notices to produce directed to the Commissioner	15 April 2010
TAA060.3.3	Taxation Administration Ruling: Penalty tax—home concessions	15 April 2010
FHOGA000.1.3	FHOG Ruling: Meaning of 'home' and 'residential property'	30 March 2010
FHOGA005.2.3	FHOG Ruling: Eligible transactions under the First Home Owner Grant Act 2000—oral contracts	30 March 2010
FHOGA006.1.4	FHOG Ruling: Conversion of non-residential premises to a home	30 March 2010
FHOGA008.2.3	FHOG Ruling: Rental Purchase Agreements	30 March 2010
DA0008.1	Duties Ruling: Mergers, acquisitions and transfers of assets of financial institutions	17 February 2010
DA0007.1	Duties Ruling: Transfer duty relief on acquisitions of rural properties for farm rationalisation purposes	1 February 2010
DA113.1.1	Duties Ruling: Concessions for particular investment purposes	1 February 2010
DA390.1.1	Duties Ruling: Reassessment of vehicle registration duty—non-complying use by primary producer	1 February 2010
FHOGA008.2.2	FHOG Ruling: Rental purchase agreements	21 December 2009
FHOGA006.1.3	FHOG Ruling: Conversion of non-residential premises to a home	21 December 2009
FHOGA005.2.2	FHOG Ruling: Eligible transactions under the First Home Owner Grant Act 2000 – oral contracts	21 December 2009
FHOGA000.1.2	FHOG Ruling: Meaning of 'Home' and 'Residential Property'	21 December 2009
TAA000.1.3	TAA Ruling: Part 6 of the Taxation Administration Act 2001—objections, reviews and appeals	10 December 2009
GEN008.3	General Ruling: Subpoenas, warrants and notices to produce directed to the Commissioner	10 December 2009
DA395.1.1	Duties Act Ruling: Reassessment of vehicle registration duty—cancelled transaction	24 August 2009

DA501.2.1	Duties Act Ruling: Treatment of barter or trade dollars	20 August 2009
DA164.1.1	Duties Act Ruling: Land rich duty – related persons – Section 164(2) of the Duties Act 2001	3 July 2009
DA164.2.1	Duties Act Ruling: Land rich duty – Commissioner’s satisfaction in relation to related person’s interest being used & acquired independently	3 July 2009
PTAQ000.1.1	Payroll Tax Ruling: The master/servant relationship	3 July 2009
PTAQ000.2.1	Payroll Tax Ruling: Remission of penalty tax & unpaid tax interest – relevant contracts	3 July 2009

5 SOUTH AUSTRALIA

5.1 Royal Assent Granted During the Income Year ended 30 June 2011

(a) Land Tax (Miscellaneous Amendment) Act 2010 – Act No. 7 of 2010 – Royal Assent 1 July 2010

Land Tax (Miscellaneous Amendment) Bill 2010			
Introduced to the House of Assembly	Passed by the House of Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
11/5/2010	26/5/2010	26/5/2010	30/6/2010
Commencement	(1) Subject to subsection (2), this Act will come into operation, or be taken to have come into operation, as the case requires, at midnight on 30 June 2010. (2) Section 4(3), (6) and (7) will be taken to have come into operation at midnight on 30 June 2009.		
Source for Bill (SA doesn't produce EMs)	Land Tax (Miscellaneous Amendment) Bill 2010		
Source for Act	Land Tax (Miscellaneous Amendment) Act 2010		
Amendments	<p>The Act amends the Land Tax Act 1936:</p> <ul style="list-style-type: none"> ◆ to increase the land tax tax- free threshold from \$110,000 to \$300,000; ◆ adjust the subsequent land tax bracket to between \$300,001 and \$550,000; ◆ introduce a tax rate for the bracket of 0.5%; and ◆ increase the top band of the following bracket to \$800,000 from \$750,000. 		

(b) Payroll Tax (Nexus) Amendment Act 2010 – Act No. 4 of 2010 – Royal Assent 1 July 2010

Payroll Tax (Nexus) Amendment Bill 2010			
Introduced to the House of Assembly	Passed by the House of Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
11/5/2010	26/5/2010	26/5/2010	
Commencement	This Act will be taken to have come into operation on 1 July 2009.		
Source for Bill (SA doesn't produce EMs)	Payroll Tax (Nexus) Amendment Bill 2010		
Source for Act	Payroll Tax (Nexus) Amendment Act 2010		
Amendments	The Bill amends the Payroll Tax Act 2009 to vary the payroll tax nexus provisions where wages are paid to workers who provide their services in more than one State or Territory in a month, to the jurisdiction of the employee's principal place of residence or, where the worker does not reside in Australia, to the jurisdiction where the registered ABN address of the employer is located.		

5.2 Royal Assent Granted During the Income Year ended 30 June 2010 [NIL]

5.3 Bills Before Parliament or Awaiting Royal Assent at 20 July 2010

(a) Stamp Duties (Partnership Interests) Amendment Bill 2010

Stamp Duties (Partnership Interests) Amendment Bill 2010			
Introduced to the	Passed by the House of	Introduced to the	Passed by the

House of Assembly	Assembly	Legislative Council	Legislative Council
1/7/2010			
Source for Bill (SA doesn't produce EMs)	Stamp Duties (Partnership Interests) Amendment Bill 2010		
Amendments	The Bill will ensure that partnership transactions continue to be taxed in the same manner that they were taxed prior to the Henschke case, thereby protecting the revenue. The provisions will apply both prospectively and retrospectively.		

5.4 Courts & Tribunals at 20 July 2010 [NIL]

5.5 Revenue Office Interpretations at 20 July 2010

Source: <http://www.revenuesa.sa.gov.au>

IC017	Information Circular: Land Tax Summary of Changes 2010-11	15 July 2010
IC016	Information Circular: Payroll Tax Rebates	13 July 2010
IC015	Information Circular: TAA Interest Rates	5 July 2010
IC014	Information Circular: Payroll Tax Historical Rates	5 July 2010
IC013	Information Circular: ESL: Summary of Changes	5 July 2010
IC012	Information Circular: Exemption for Apprentices & Trainees	5 July 2010
IC011	Information Circular - Payroll tax Nexus Provisions	28 June 2010
IC009	Information Circular: Rebates for Renewable Energy Projects	30 April 2010
FHOG001	Revenue Ruling: First Home Owner Boost	30 April 2010
IC008	Information Circular: Stamp duties on policies of insurance	11 December 2009
SDA001	Revenue Ruling: Transfers of Partnership Interests	4 December 2009

6 TASMANIA

6.1 Acts Receiving Royal Assent During the Income Year ended 30 June 2011

(a) Taxation and Related Legislation (Miscellaneous Amendments) Act 2010 – Act No. 6 of 2010 – **Royal Assent 9 July 2010**

Taxation and Related Legislation (Miscellaneous Amendments) Bill 2010			
Introduced to the House of Assembly	Passed by the House of Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
8/6/2010	17/6/2010	17/6/2010	24/6/2010
Commencement	<p>(1) Except as provided in this section, this Act commences on the day on which this Act receives the Royal Assent.</p> <p>(2) Part 3 is taken to have commenced on 8 October 2008.</p>		
Source for Bill & CN	<p>Bill: Taxation and Related Legislation (Miscellaneous Amendments) Bill 2010 Clause Notes: Taxation and Related Legislation (Miscellaneous Amendments) Bill 2010</p>		
Source for Act	<p>Taxation and Related Legislation (Miscellaneous Amendments) Act 2010</p>		
Part 2 & 3	<p>Amends the Duties Act 2001 to:</p> <ul style="list-style-type: none"> ◆ restrict opportunities for tax avoidance in cases where transactions are split or structured in such a way that they minimise duty, by clarifying that it is just and reasonable for the Commissioner to aggregate gifts forming substantially part of one arrangement with a transaction for value; ◆ ensure that duty is paid with regards to general insurance purchased from insurance intermediaries, by extending the definition of when a premium is paid to include payments to insurance intermediaries; ◆ remove an opportunity for tax avoidance by replacing an up front duty exemption with a provision that requires the Commissioner to refund duty when certain requirements have been met. This change relates only to the transfer of vacant land from one party in a relationship to joint ownership by both parties in a relationship where they intend to build their principal place of residence on the land; and ◆ enable parties to a de facto relationship that has broken down to obtain a duty exemption on property transfers effected in accordance with an order or agreement reached under the Family Law Act 1975 (Cth) 		
Part 4	<p>Amends the First Home Owner Grant Act 2000 to:</p> <ul style="list-style-type: none"> ◆ allow applicants for the First Home Owner Grant who have held an interest in another property used at anytime on or after 1 July 2000 as their residence for a continuous period of less than six months to remain eligible for the Grant, provided all other eligibility criteria are met; and ◆ change the definition of residential property so that a grant applicant remains entitled to the grant even if they have held an interest in residential property, unless there was a building on the land that was lawfully occupied as a place of residence and it was also suitable for occupation as a place of residence. 		
Part 5	<p>Amends the Land Tax Act 2000 to remove the requirement on taxpayers that own multiple properties to pay land tax at the time of sale of a property that is otherwise not subject to land tax.</p>		
Part 6	<p>Amends the Taxation Administration Act 1997 to:</p>		

	<ul style="list-style-type: none"> ◆ extend the general anti-avoidance provisions which are used to deter artificial, blatant or contrived schemes to reduce liability to pay tax, to apply to schemes entered into with the sole or dominant purpose of obtaining a tax benefit by creating a situation where an exemption or concession would apply; and ◆ ensure equity in the calculation of interest where an overpayment of tax is refunded to a taxpayer. Rather than being calculated from the latter of the date of the overpayment or the date of assessment, interest will be calculated from the date of payment of the amount overpaid until the date that the Commissioner approves the refund.
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(b) Land Tax Amendment Act 2010 – Act No. 5 of 2010 – Royal Assent 9 July 2010

Land Tax Amendment Bill 2010			
Introduced to the House of Assembly	Passed by the House of Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
8/6/2010	16/6/2010	16/6/2010	24/6/2010
Commencement	This Act is taken to have commenced on 1 July 2010.		
Source for Bill & CN	Bill: Land Tax Amendment Bill 2010 Clause Notes: Land Tax Amendment Bill 2010		
Source for Act	Land Tax Amendment Act 2010		
Amendments	Amends the Land Tax Act 2000 and the Land Tax Rating Act 2000 to: <ul style="list-style-type: none"> ◆ give effect to a lowering of the rate of land tax; and ◆ introduce new land tax concessions for shacks, home businesses and first home builders 		

6.2 Acts Receiving Royal Assent During the Income Year ended 30 June 2010

(a) Taxation Legislation (Miscellaneous Amendments) Act 2009 – Act No. 82 of 2009 – Royal Assent 11 December 2009

Taxation Legislation (Miscellaneous Amendments) Bill 2009			
Introduced to the House of Assembly	Passed by the House of Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
3/11/2009	4/11/2009	6/11/2009	19/11/2009
Commencement	(1) Except as provided by this section, this Act commences on the day on which this Act receives the Royal Assent. (2) Part 4 is taken to have commenced on 1 July 2009.		
Source for Bill & CN	Bill: Taxation Legislation (Miscellaneous Amendments) Bill 2009 Clause Notes: Taxation Legislation (Miscellaneous Amendments) Bill 2009		
Source for Act	Taxation Legislation (Miscellaneous Amendments) Act 2009		
Amendments	Makes miscellaneous amendments to the Duties Act 2001, Land Tax Act 2000 and the Payroll Tax Act 2008.		

(b) Duties Amendment Act 2009 – Act No. 35 of 2009 – Royal Assent 21 July 2009

Duties Amendment Bill 2009			
Introduced to the House of Assembly	Passed by the House of Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
30/06/2009	2/07/2009	3/07/2009	9/07/2009
Commencement	This Act is taken to have commenced on 1 July 2009		

Source for Bill & CN	Bill: Duties Amendment Bill 2009 Clause Notes: Duties Amendment Bill 2009
Source for Act	Duties Amendment Act 2009
Amendments	Implements the 2009 Budget announcement to abolish duty on agreements for sale.

6.3 **Bills Before Parliament or Awaiting Royal Assent at 20 July 2010** **[NIL]**

6.4 **Courts & Tribunals at 20 July 2010**

(a) **Nekon v Commissioner of State Revenue**

CATCHWORDS:

Taxes and Duties – Land tax – Returns and assessment – Assessment – In general – Tasmania – Aggregation of parcels owned by related companies – Trustees of different trusts. Land Tax Act 2000 (Tas), s24(2).

Source: [Nekon Pty Ltd v Commissioner of State Revenue \[2010\] TASSC 2 \(16 February 2010\)](#)

(b) **Commissioner of State Revenue v McShane**

CATCHWORDS:

Taxes and Duties – Stamp duties – Exemptions – Tasmania – Exemption for transfer of primary production land to a relative of the transferor – Whether transfer of farm to relative and stranger in blood exempt.

Source: [Commissioner of State Revenue v McShane \[2009\] TASSC 73 \(4 September 2009\) Crawford CJ](#)

6.5 **Revenue Office Interpretations at 20 July 2010**

Source: <http://www.sro.tas.gov.au>

LTX-0029	Guideline: Land Tax - Grouping of Related Companies	24 February 2010
GEN-0241	Guideline: Taxation and Related Legislation (Miscellaneous Amendments) Act 2009	23 December 2009
PUB-DT-2009-1	Revenue Ruling: Evidence of Value	23 November 2009

7 VICTORIA

7.1 Acts Receiving Royal Assent During the Income Year ended 30 June 2011 [NIL]

7.2 Acts Receiving Royal Assent During the Income Year ended 30 June 2010

(a) Superannuation Legislation Amendment Act 2010 – Act No. 40 of 2010 – Royal Assent 30 June 2010

Superannuation Legislation Amendment Bill 2010			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
25/5/2010	10/6/2010	10/6/2010	22/6/2010
Commencement	(1) Subject to subsection (2), this Act comes into operation on a day or days to be proclaimed. (2) If a provision of this Act does not come into operation before 1 December 2010, it comes into operation on that day.		
Source for Bill & EM	Superannuation Legislation Amendment Bill 2010		
Source for Act	Superannuation Legislation Amendment Act 2010		
Amendments	Amends the legislation governing Victorian public sector superannuation schemes to minimise the possibility of that legislation being found incompliant with the Charter of Human Rights and Responsibilities Act 2006.		

(b) State Taxation Acts Amendment Act 2010 – Act No. 36 of 2010 – Royal Assent 15 June 2010

State Taxation Acts Amendment Act 2010			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
4/5/2010	27/5/2010	27/5/2010	10/6/2010
Commencement	This Part, Division 1 of Part 2 and Parts 6, 7 and 8 come into operation on the day after the day on which this Act receives the Royal Assent. Divisions 2 and 3 of Part 2, and Parts 3 and 5 come into operation on 1 July 2010. Part 4 comes into operation on 1 January 2011.		
Source for Bill & EM	State Taxation Acts Amendment Bill 2010		
Source for Act	State Taxation Acts Amendment Act 2010		
Part 2	Amends the Duties Act 2000 to: <ul style="list-style-type: none"> ◆ provide for the payment of duty in respect of dutiable transactions using an on-line duty payment system ◆ amend the dutiable value threshold for motor vehicle duty; and ◆ make amendments consequential to amendments to the First Home Owner Grant Act 2000. 		
Part 3	Amends the First Home Owner Grant Act 2000 to: <ul style="list-style-type: none"> ◆ provide a first home bonus of \$13 000 for eligible transactions entered into on or after 1 July 2010 and before 1 July 2011; ◆ provide a regional bonus of \$6500 for eligible transactions entered into on or after 1 July 2010 and before 1 July 2011. 		
Part 4	Amends the Land Tax Act 2005 to provide an exemption in relation to the		

	construction of residential care facilities, supported residential services, residential services and retirement villages.
Part 5	Amends the Payroll Tax Act 2007 to reduce the rate of payroll tax from 1 July 2010.
Part 6	Amends the Taxation Administration Act 1997 to remove the power to authorise by regulation recipients of information obtained under or in relation to the administration of a taxation law.
Part 7	Repeals redundant legislation and makes other consequential amendments.

(c) **State Taxation Acts Further Amendment Act 2009 – Act No. 83 of 2009 – Royal Assent 8 December 2009**

State Taxation Acts Further Amendment Bill 2009			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
13/10/2009	12/11/2009	12/11/2009	27/11/2009
Commencement	This Act commences on various dates. See section 2 for details.		
Source for Bill & EM	State Taxation Acts Further Amendment Bill 2009		
Source for Act	State Taxation Acts Further Amendment Act 2009		
Amendments	<p>Amends the:</p> <ul style="list-style-type: none"> ◆ First Home Owner Grant Act 2000 to impose a cap on the value of certain transactions that will be eligible for grant. ◆ Land Tax Act 2005 to: <ul style="list-style-type: none"> ○ clarify the scope of the exemption from land tax in relation to Crown land; ○ clarify certain provisions relating to land held on trust; ○ confirm who is liable to pay land tax where land is transferred without valuable consideration but the transfer remains unregistered and that a refund is available where unoccupied land is subsequently used as a principal place of residence and no other principal place of residence exemption had been claimed; ○ require a person who is served with a notice of assessment of land tax to notify the Commissioner of State Revenue of certain errors or omissions. ◆ Payroll Tax Act 2007 to clarify when and where wages are taxable. ◆ The Taxation (Reciprocal Powers) Act 1987 is repealed ◆ Taxation Administration Act 1997 to: <ul style="list-style-type: none"> ○ re-enact and modernise the law relating to the reciprocal enforcement of taxation laws; ○ provide for penalties for notification defaults; ○ permit the disclosure of information obtained under the administration of a taxation law for the purposes of administering the First Home Owner Grant 2000 and the Unclaimed Money Act 2008; and ○ confirm that the Commissioner of State Revenue is able to serve Victorian court processes in the same manner that the Commissioner serves documents for the purposes of a taxation law. 		

(d) **Duties Amendment Act 2009 – Act No. 39 of 2009 – Royal Assent 7 July 2009**

Duties Amendment Bill 2008			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
2/12/2008	26/02/2009	26/02/2009	25/06/2009
Commencement	This Act, except Part 2, comes into operation on the day after the day on which it receives the Royal Assent. Part 2 is deemed to have come into operation on 21 November 2008.		
Source for Bill & EM	Duties Amendment Bill 2009 (Scroll to 14 Duties Amendment Bill 2008)		
Source for Act	Duties Amendment Act 2009		
Amendments	Amends the Duties Act 2000: <ul style="list-style-type: none"> ◆ to ensure that leases are not used as a mechanism for avoiding duty ◆ but exempts from duty lease transactions in retirement villages within the meaning of the Retirement Villages Act 1986; and ◆ ensures all existing duty exemptions and concessions relating to dutiable transactions in Chapter 2 of the Duties Act 2000 will apply to leasing transactions which are dutiable under the Bill; ◆ to clarify when duty is payable in relation to changes in beneficial ownership; and ◆ to reduce the time period for the payment of duty from the liability date to 14 days. 		

7.3 Bills Before Parliament or Awaiting Royal Assent at 20 July 2010
[NIL]

7.4 Courts & Tribunals at 20 July 2010

(a) Snowy Hydro Limited v Commissioner of State Revenue

CATCHWORDS:

TAXES AND DUTIES – Duties Act 2000 (Vic) – Acquisition of an interest in a “landholder” – “Landholder” entitled to land and other property through a “linked entity” – “Linked entity” held land and other property under the terms of a joint venture – Construction of joint venture agreement – Joint venture parties owned the joint venture assets as tenants in common in proportion to their interests in the joint venture – Construction of s 74 of the Duties Act 2000 (Vic) – Application of s 74 of the Duties Act to the joint venture – Joint venture not a “linked entity” – Joint venture not to be treated as if terminated – “Landholder” holds only the percentage interest in land and other property held by the “linked entity” under the joint venture – Unencumbered value of that interest – “Landholder” not “land rich” – No liability for duty – Ss 71(2), 74, 78, 79 of the Duties Act 2000 (Vic)

Source: Snowy Hydro Limited v Commissioner of State Revenue [2010] VSC 221 (27 May 2010)

(b) Urban Consolidation and Development v Commissioner of State Revenue

CATCHWORDS:

TAXES AND DUTIES – Pt 10 Taxation Administration Act 1997 (Vic) – Application of relevant law – Executive branch of government – Administration of justice – Indemnity costs.

Source: Urban Consolidation and Development Pty Ltd & Ors v Commissioner of State Revenue [2010] VSC 49 (26 February 2010)

(c) Mederi v Commissioner of State Revenue (Taxation)

CATCHWORDS:

Duties Act 2000 ss.20, 21, 22; assessment of stamp duty on transfer of dutiable property; consideration of time when 'dutiable transaction' occurred; whether transfer arose from contract of sale, constructive trust, gift or other arrangement; treatment of construction costs paid by transferee prior to transfer in assessment of dutiable value

[Source: *Mederi v Commissioner of State Revenue \(Taxation\) \[2010\] VCAT 49 \(19 January 2010\)*](#)

(d) Laverton Property Developments v Commissioner of State Revenue (Taxation)

CATCHWORDS:

Taxation List; Liability for transfer of units in private unit trust under Duties Act 2000 Chapter 3; Whether apparent unit holders actual unit holders; Whether backdated transfers to be treated as 'rectification' rather than changes in beneficial interest; Whether unit holders to be regarded as holding units on constructive trust or ultimate acquirer; Units in unit trust deed redeemed effective second half of 2004 pursuant to redemption agreement made 27 September 2004; Transitional provisions on commencement of State Taxation Acts (Tax Reform) Act 2004; Duties Act Schedule 2 Clause 20; Unit holders holding units beneficially; No occasion for rectification; Assessment affirmed subject to operation of transitional provisions

[Source: *Laverton Property Developments Pty Ltd & Anor v Commissioner of State Revenue \(Taxation\) \[2010\] VCAT 35 \(14 January 2010\)*](#)

(e) CP1 v Commissioner of State Revenue (Taxation)

CATCHWORDS:

Taxation List; Liability for duty under land rich landholder provisions of Chapter 3 Duties Act 2000; Whether duty calculated by reference to single relevant transaction requiring lodgement of acquisition notice or by reference to previous acquisition over three year period; Duties Act 2000 as in force 1 June 2004 Sections 72, 73, 76, 78 and 80; Whether discretion should be exercised to exempt acquisition transaction under Section 85(2) Duties Act 2000; Whether penalties and interest under Taxation Administration Act 1997 ought to be remitted.

[Source: *CP1 Limited v Commissioner of State Revenue \(Taxation\) \[2010\] VCAT 34 \(14 January 2010\)*](#)

(f) Jetaway Logistics v Deputy Commissioner of Taxation

CATCHWORDS:

CORPORATIONS – Insolvency – Unfair preferences – Unpaid tax liabilities – Company entitled to credits under fuel grants scheme – Scheme administered by Commissioner – Commissioner set-off credits against tax debt – Company insolvent at all relevant times – Whether Commissioner received more from company than if set-off transactions set aside and Commissioner proved for full debt – Whether Commissioner had 'notice of the fact' of company's insolvency – Corporations Act 2001 (Cth) 95A, 553C, 588FA(1).

WORDS AND PHRASES:

'Solvency' – 'Notice' – 'Notice of the fact that the company was insolvent'.

[Source: *Jetaway Logistics Pty Ltd & Ors v Deputy Commissioner of Taxation \[2009\] VSCA 319 \(23 December 2009\)*](#)

(g) Wesfarmers General Insurance v Commissioner of State Revenue

CATCHWORDS:

TAXATION & REVENUE – Refund of duty – Whether proof of receipt of refund by insured required – Inferences that can be drawn – s 183 Duties Act 2000 (Vic).

[Source: *Wesfarmers General Insurance Limited v Commissioner of State Revenue \[2009\] VSC 599 \(16 December 2009\)*](#)

(h) Bayview Concepts v Commissioner of State Revenue

CATCHWORDS:

CORPORATIONS LAW – Application to set aside statutory demand – Statutory demand issued as notice of assessment – Whether assessment validly issued – s 14, 127 Taxation Administration Act 1997 (Vic), s 177 Income Assessment Act 1936 (Cth).

COSTS – Indemnity costs – Whether appellant should have known it had no chance of success.

Source: Bayview Concepts Pty Ltd v Commissioner of State Revenue [2009] VSC 568 (23 November 2009)

(i) Gleeson v Commissioner of State Revenue

CATCHWORDS:

TAXATION – whether transfer of property exempt from duty under s.34 or s.36 of the Duties Act 2000 (Vic) – whether company held property on trust for the “real purchasers” and whether the transfer was made to the “real purchasers” within the meaning of s.34 – whether property was subject to a “fixed trust” and whether the transfer was made to a beneficiary (in that capacity) within the meaning of s.36.

Source: Gleeson v Commissioner of State Revenue [2009] VSC 464 (23 October 2009), Mandie, J

(j) Australand Investments v Commissioner of State Revenue

CATCHWORDS:

TAXATION – appeal from Victorian Civil and Administrative Tribunal - Duties Act 2000 (Vic) ss.3(1), 71, 78, 79, 89E(1), Items 20(6) and 20(7) of Schedule 2 – land rich provisions – “stapling transaction” whereby units in property trusts (AWPT4 and AWPT5) stapled to certain shares and other units - whether AWPT4 was a land rich landholder – whether AWPT4 was a “widely held trust” – whether units in AWPT4 had been “issued to the public” – whether stapling transaction resulted from a written agreement made before the commencement day under the State Taxation Acts (Tax Reform) 2004 (Vic) – whether stapling transaction made in response to an arrangement entered into before the said commencement day.

Source: Australand Investments Ltd v Commissioner of State Revenue [2009] VSC 453 (9 October 2009), Mandie, J

(k) Deputy Commissioner of Taxation v AES Services (Aust) Pty Ltd

CATCHWORDS:

PRACTICE AND PROCEDURE – Freezing order – Continuation of freezing order – Risk of dissipation of assets - Ancillary orders.

Source: Deputy Commissioner of Taxation v AES Services (Aust) Pty Ltd [2009] VSC 418 (28 September 2009), Forrest J

(l) Lend Lease Funds Management v Commissioner of State Revenue

CATCHWORDS:

TAXATION – whether transfer of land by custodian to responsible entity and trustee of unit trust exempt from duty – ss. 251(b), 33(3) and 33(5) of the Duties Act 2000 (Vic) – whether the trust was a “managed investment scheme” for the purposes of s.251(b) of the Duties Act - whether there was a “change in trustees” for the purposes of s.33(3) of the Duties Act - whether only the bare legal estate in fee simple was transferred for the purposes of valuation of the dutiable property.

Source: Lend Lease Funds Management Ltd v Commissioner of State Revenue [2009] VSC 360 (27 August 2009) Mandie J

7.5 Revenue Office Interpretations at 20 July 2010

Source: <http://www.sro.vic.gov.au/sro/SROWebSite.nsf/whatsnew.htm>

D2/10	Duties Act Bulletin: Drive-Away-Deals 2010/11	July 2010
GAIC 1/10	Practitioner’s Guide: Growth Areas Infrastructure Contribution	July 2010
GEN 01/10	General Information Bulletin: Changes to State Taxes – June 2010	June 2010
PTA.005 (V2)	Revenue Ruling: Exempt allowances: Motor vehicle and accommodation	May 2010

PTX-02-10	Circular: Payroll Tax - General Information Circular	April 2010
DA.051	Duties Revenue Ruling: Transfer of dutiable property from a deceased estate	March 2010
PTX 1/10	Payroll Tax Bulletin: Payroll Tax Nexus Provisions	March 2010
DA.050	Duties Revenue Ruling: Lease provisions – meaning of ‘rent reserved’	March 2010
D1/10	Duties Act Bulletin: Licensed Motor Car Traders – Opportunity for Voluntary Disclosure	January 2010
GEN 02/09	General Information Bulletin: Changes to State Taxes – December 2009’	December 2009
PTX-004	Circular: Payroll tax grouping circular	August 2008
GEN 02/08	General Information Bulletin: Changes to Unclaimed Money - August 2008	August 2008

8 WESTERN AUSTRALIA

8.1 Acts Receiving Royal Assent During the Income Year ended 30 June 2011

(a) Land Tax Assessment Amendment Act 2010 – Act No. 27 of 2010 – Royal Assent 7 July 2010

Land Tax Assessment Amendment Bill 2010			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
26/5/2010	22/6/2010	22/6/2010	1/7/2010
Commencement	This Act comes into operation as follows — (a) sections 1 and 2 — come into operation on the day on which this Act receives the Royal Assent (assent day); (b) the rest of the Act — (i) comes into operation on 1 July 2010 if assent day is not later than that day; or (ii) is deemed to have come into operation on 1 July 2010 if assent day is later than that day.		
Source for Bill & EM	Bill: Land Tax Assessment Amendment Bill 2010 EM: N/A		
Source for Act	Land Tax Assessment Amendment Act 2010		
Amendments	Amends the Land Tax Assessment Act 2002 to: <ul style="list-style-type: none"> ◆ put in place a 100% exemption from land tax for caravan parks from 1 July 2010; and ◆ increase the clawback period for reassessment of land tax from five years to ten years from 1 July 2010 in the event of the subdivision of caravan park land. 		

8.2 Acts Receiving Royal Assent During the Income Year ended 30 June 2010

(a) Revenue Laws Amendment and Repeal Act 2010 – Act No. 17 of 2010 – Royal Assent 25 June 2010

Revenue Laws Amendment and Repeal Bill 2010			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
10/3/2010	22/4/2010	4/5/2010. Referred to Committee of the whole 18/5/2010. Message sent to the Legislative Assembly with amendments for concurrence 25/5/2010. Amendments agreed to by Legislative Assembly 15/6/2010.	15/6/2010

Commencement	<p>This Act comes into operation as follows —</p> <p>(a) Part 1, Part 2 Division 1 and sections 13 and 16 — on the day on which this Act receives the Royal Assent (assent day);</p> <p>(b) Parts 3, 4, 5 and 6 — on the day after assent day;</p> <p>(c) section 12 — is deemed to have come into operation on 1 July 2008;</p> <p>(d) Part 2 Division 2 and sections 11, 14 and 15 — on a day fixed by proclamation, and different days may be fixed for different provisions.</p>
Source for Bill & EM	<p>Bill: Revenue Laws Amendment and Repeal Bill 2010</p> <p>EM: Revenue Laws Amendment and Repeal Bill 2010</p>
Source for Act	Revenue Laws Amendment and Repeal Act 2010
Amendments	<p>Amends the Duties Act 2008, First Home Owner Grant Act 2000, State Trading Concerns Act 1916 and the Taxation Administration Act 2003 to:</p> <ul style="list-style-type: none"> ◆ put in place simplified arrangements for the lodgment of documents and payment of transfer duty under the Duties Act; ◆ improve the operation of the partnership provisions of the Duties Act; ◆ clarify the timing of lodging an application for an entity restructuring exemption under the Duties Act; ◆ allow a fee to be charged to offset the merchant fees incurred when payments are made to Government by credit card; ◆ improve the operation of the confidentiality provisions of the Taxation Administration Act and the First Home Owner Grant Act; and ◆ make other minor amendments to the Taxation Administration Act to improve the administration of revenue statutes. <p>The Bill also repeals the Debits Tax Act 2002 and the Debits Tax Assessment Act 2002 and makes minor consequential amendments.</p>

(b) Pay-roll Tax Assessment Amendment Act 2010 – Act No. 15 of 2010 – Royal Assent 25 June 2010

Pay-roll Tax Assessment Amendment Bill 2010			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
24/2/2010	20/4/2010	21/4/2010. Referred to Standing Committee on Uniform Legislation and Statutes Review - 21/4/2010. Committee Report tabled 25/5/2010	15/6/2010
Commencement	<p>This Act comes into operation as follows —</p> <p>(a) Part 1, Part 2 Divisions 1 and 2 and Part 3 — on the day on which this Act receives the Royal Assent;</p> <p>(b) Part 2 Division 3 — 1 July 2012.</p>		
Source for Bill & EM	<p>Bill: Pay-roll Tax Assessment Amendment Bill 2010</p> <p>EM: Pay-roll Tax Assessment Amendment Bill 2010</p>		
Source for Act	Pay-roll Tax Assessment Amendment Act 2010		

Amendments	<p>Implements:</p> <ul style="list-style-type: none"> ◆ a package of measures aimed at harmonisation of the pay-roll tax regime; ◆ two exemptions announced in the 2009-10 Budget for wages paid in relation to parental or adoption leave and specified emergency services volunteers; and ◆ new nexus arrangements that govern where tax is to be paid when services are provided in more than one jurisdiction in a month.
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(c) Revenue Laws Amendment Act 2010 – Act No. 9 of 2010 – Royal Assent 10 June 2010

Revenue Laws Amendment Act 2010			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
10/3/2010	4/5/2010	6/5/2010. Referred to Committee of the whole 18/5/2010.	25/5/2010
Commencement	This Act commences on various dates. See section 2 for details.		
Source for Bill & EM	Bill: Revenue Laws Amendment Bill 2010 EM: Revenue Laws Amendment Bill 2010		
Source for Act	Revenue Laws Amendment Act 2010		
Amendments	Amends the Duties Act 2008 & Duties Legislation Amendment Act 2008 to: <ul style="list-style-type: none"> ◆ make a minor change to the superannuation provisions of the Duties Act; ◆ close a potential loophole in the entity restructuring provisions of the Duties Act; and ◆ delay the abolition of transfer duty on non-real business assets until 1 July 2013 		

(d) Pay-roll Tax Rebate Act 2010 – Act No. 5 of 2010 – Royal Assent 14 May 2010

Pay-roll Tax Rebate Bill 2010			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
17/03/2010	21/04/2010	21/04/2010	6/05/2010
Commencement	This Act commences on various dates. See section 3 for details.		
Source for Bill & EM	Bill: Pay-roll Tax Rebate Bill 2010 EM: Pay-roll Tax Rebate Bill 2010		
Source for Act	Pay-roll Tax Rebate Act 2010		
Amendments	Implements the Government's 2009-10 Budget commitment to provide a one-off pay-roll tax rebate for certain employers.		

(e) First Home Owner Grant Amendment Act 2009 – Act No. 27 of 2009 – Royal Assent 17 November 2009

First Home Owner Grant Amendment Bill 2009			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
18/03/2009	8/04/2009	8/04/2009.	11/11/2009
Commencement	This Act commences on various dates. See section 3 for details.		
Source for Bill & EM	Bill: First Home Owner Grant Amendment Bill 2009		

	EM: First Home Owner Grant Amendment Bill 2009
Source for Act	First Home Owner Grant Amendment Act 2009
Amendments	Amends the First Home Owner Grant Act 2000 to: <ul style="list-style-type: none"> ◆ give legislative effect to the First Home Owners Boost scheme which was announced by the Commonwealth Government on 14 October 2008; ◆ limit the availability of the grant in the future to transactions involving a property value of \$750,000 or less, or if the home is located north of the 26th parallel, \$1,000,000 or less; and ◆ make a number of minor amendments.

(f) Revenue Laws Amendment (Taxation) Act 2009 – Act No. 19 of 2009 – Royal Assent 16 September 2009

Revenue Laws Amendment (Taxation) Bill 2009			
Introduced to the Legislative Assembly	Passed by the Legislative Assembly	Introduced to the Legislative Council	Passed by the Legislative Council
20/05/2009	17/06/2009	17/06/2009	9/09/2009
Commencement	This Act commences on various dates. See section 2 for details.		
Source for Bill & EM	Bill: Revenue Laws Amendment (Taxation) Bill 2009 EM: Revenue Laws Amendment (Taxation) Bill 2009		
Source for Act	Revenue Laws Amendment (Taxation) Act 2009		
Amendments	Amends the Land Tax Assessment Act 2002 to implement land tax measures announced as part of the 2009-10 Budget: <ul style="list-style-type: none"> ◆ a system of capping growth in individual land values by a prescribed percentage, which is intended to be 50% for the 2009-10 assessment year; and ◆ reintroducing the concession for land developers which allows land tax to be calculated on the lower undeveloped (or “en globo”) value of land holdings, rather than the full subdivided value of lots, for one year after the creation of the lots. ◆ The Bill also makes consequential amendments to the Land Tax Act 2002 and Metropolitan Region Improvement Tax Act 1959 to facilitate the capping arrangements. 		

8.3 Bills Before Parliament or Awaiting Royal Assent at 20 July 2010 [NIL]

8.4 Courts & Tribunals at 20 July 2010

(a) Epic Energy and Commissioner of State Revenue

CATCHWORDS:

Stamp duty - Transfer of shares in companies - Whether companies are land-holders for purposes of Stamp Act 1921 - Pipeline licences held - Pipelines fixed to land - Ownership of pipelines retained by licensee - Whether pipelines are land for purposes of Stamp Act - Whether interest in pipeline must be derived from an interest in land - Licensee holding easements in land to which pipeline fixed

Source: [EPIC ENERGY \(WA\) ONE PTY LTD and COMMISSIONER OF STATE REVENUE \[2010\] WASAT 37 \(19 March 2010\)](#)

(b) Commissioner of State Taxation v Edi Rail (Maryborough)

CATCHWORDS:

Taxation - Stamp duty - Exemptions for corporate reconstructions - Exemption may be refused where instrument relates or is likely to relate to duty avoidance arrangement - What constitutes a duty avoidance arrangement - Claw-back of exemption where material information has not been disclosed - Meaning of material - Timing of determination of materiality

Source: COMMISSIONER OF STATE TAXATION -v- EDI RAIL (MARYBOROUGH) PTY LTD [2010] WASCA 17 (9 February 2010)

8.5 Revenue Office Interpretations at 20 July 2010

Source: http://www.dtf.wa.gov.au/cms/osr_index.asp

PTA 029.1	Revenue Ruling: Recruitment Agencies / Placement Agencies / Job Placement Agencies	24 June 2010
PTA 024.1	Revenue Ruling: Overnight Accommodation Allowances Paid to Truck Drivers	24 June 2010
PTA 017.1	Revenue Ruling: Grouping of Professional Practices and Administration Businesses	24 June 2010
PTA 016.1	Revenue Ruling: Profit Distributions and Loan Accounts	24 June 2010
PTA 015.1	Revenue Ruling: Workers' Compensation Payments	24 June 2010
PTA 012.1	Revenue Ruling: Exemption For Maternity, Parental and Adoption Leave Pay	24 June 2010
PTA 011.1	Revenue Ruling: Allowances and Reimbursements	24 June 2010
PTA 010.1	Revenue Ruling: Wage Subsidies	24 June 2010
PTA 008.1	Revenue Ruling: GST Considerations for The Calculation of Pay-Roll Tax Liability	24 June 2010
PTA 005.1	Revenue Ruling: Exempt Allowances – Motor Vehicle and Accommodation	24 June 2010
PTA 004.1	Revenue Ruling: Termination Payments	24 June 2010
P.T.C.5	Circular: Pay-roll Tax Harmonisation and Other Measures	June 2010
D.C.5	Circular: Revenue Laws Amendment Act 2010	23 June 2010
P.T.C.4	Circular: Pay-roll Tax – Rebate 2009-10	27 May 2010
V.L.D.8	Circular: Vehicle Licence Duty – Storm Damaged New Vehicles	22 March 2010