

**NORTHERN TERRITORY OF AUSTRALIA**

**REVENUE UNITS ACT 2009**

As in force at 1 July 2020

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# NORTHERN TERRITORY OF AUSTRALIA

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As in force at 1 July 2020

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## REVENUE UNITS ACT 2009

**An Act to provide for fees and charges expressed as revenue units, the indexation of the monetary value of revenue units and for related purposes**

### **1 Short title**

This Act may be cited as the *Revenue Units Act 2009*.

### **2 Commencement**

This Act commences on 1 January 2010.

### **3 Monetary amount of fee or charge**

- (1) A reference in a law of the Territory to a fee or charge that is expressed as a number of revenue units is a reference to an amount of money equal to the amount obtained by multiplying the monetary value of a revenue unit, as calculated in accordance with section 4, by the number of revenue units.

*Note for subsection (1)*

*The number of revenue units may be a whole number or a decimal or fractional number.*

- (2) However, if the amount obtained for the fee or charge is not a multiple of \$1, the amount is to be rounded down to the nearest \$1.

*Example for subsection (2)*

*If a fee is expressed as 10 revenue units and the value of a revenue unit is \$1.06, the actual fee will be \$10.00.*

- (3) In its application to an Act, subsection (1) is subject to a contrary intention in the Act.

### **4 Indexation of monetary value of revenue unit**

- (1) The monetary value of a revenue unit:
- (a) is \$1.21 until 30 June 2021; and

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(b) for the financial year commencing on 1 July 2021, or a subsequent financial year, is the amount calculated in accordance with the formula in subsection (2) and as provided by subsections (3) and (4).

(2) The formula is:

$$A = B \times \left[ \text{the greater of } \frac{C}{D} \text{ and } 1.03 \right]$$

where:

**A** is the monetary value of a revenue unit for the financial year for which the calculation is made.

**B** is the monetary value of a revenue unit for the financial year immediately preceding the financial year for which the calculation is made.

**C** is the average of the CPI figures for Darwin for each of the 4 quarters of the calendar year immediately preceding the financial year for which the calculation is made.

**D** is the average of the CPI figures for Darwin for each of the 4 quarters of the calendar year 2 years preceding the financial year for which the calculation is made.

(3) The monetary value of a revenue unit, calculated in accordance with subsection (2), is to be rounded down to 2 decimal places.

*Example for subsection (3)*

*By calculating in accordance with the formula in subsection (2), A is equal to \$1.129. A is rounded down to 2 decimal places which gives a value of \$1.12.*

(4) Any retrospective change to the method of calculating the CPI figures for Darwin does not retrospectively affect the value of a revenue unit.

(5) In this section:

**CPI figure for Darwin** means the Consumer Price Index: All Groups Index Number for Darwin published by the Australian Statistician under the authority of the *Census and Statistics Act 1905* (Cth).

**quarter**, of a calendar year, means the period of 3 months ending at the end of March, June, September or December in that year.

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## 5 **New monetary value of revenue unit**

If the monetary value of a revenue unit calculated under section 4 for a financial year (the ***new financial year***) increases from that of the previous financial year, the new value:

- (a) takes effect on 1 July of the new financial year; and
- (b) applies in calculating the amount of a fee or charge incurred only on or after the day on which the new value takes effect.

## 6 **Notifying new monetary value of revenue unit**

- (1) The Commissioner of Territory Revenue must notify the new value of a revenue unit by *Gazette* notice before the date on which the new value takes effect.
- (2) However, a failure to do so does not affect the operation of section 5(a).
- (3) In this section:

***Commissioner of Territory Revenue***, see section 6 of the *Taxation Administration Act 2007*.

## 7 **Regulations**

The Administrator may make regulations under this Act.

## 8 **Repeal**

The *Revenue Units Act 2000* (Act No. 18 of 2000) is repealed.

## 9 **Application and transitional matters**

- (1) This Act applies to a fee or charge incurred after the commencement.
- (2) Despite section 8, the repealed Act continues to apply to a fee or charge incurred before the commencement but not paid as at the commencement.
- (3) In this section:

***commencement*** means the commencement of this section.

***repealed Act*** means the *Revenue Units Act 2000* as in force immediately before the commencement.

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**10      Application and transitional matters for *Revenue Legislation Amendment Act 2018***

- (1) The amendments made to this Act by the *Revenue Legislation Amendment Act 2018* apply to a fee or charge incurred on or after 1 July 2018.
- (2) This Act, as in force immediately before 1 July 2018, continues to apply to a fee or charge incurred before 1 July 2018.

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**ENDNOTES**
**1****KEY**

Key to abbreviations

**amd = amended**  
**app = appendix**  
**bl = by-law**  
**ch = Chapter**  
**cl = clause**  
**div = Division**  
**exp = expires/expired**  
**f = forms**  
**Gaz = Gazette**  
**hdg = heading**  
**ins = inserted**  
**lt = long title**  
**nc = not commenced**

**od = order**  
**om = omitted**  
**pt = Part**  
**r = regulation/rule**  
**rem = remainder**  
**renum = renumbered**  
**rep = repealed**  
**s = section**  
**sch = Schedule**  
**sdiv = Subdivision**  
**SL = Subordinate Legislation**  
**sub = substituted**

**2****LIST OF LEGISLATION*****Revenue Units Act 2009 (Act No. 35, 2009)***

Assent date           15 December 2009  
 Commenced           1 January 2010 (s 2)

***Revenue Legislation Amendment Act 2018 (Act No. 14, 2018)***

Assent date           28 June 2018  
 Commenced           pts 3, 4 and 6 (except ss 34 and 36(3)): 1 May 2018;  
                               pt 2, divs 1 and 2, pt 5, ss 34 and 36(3) and pt 7: 1 July 2018;  
                               pt 2, div 3 and pt 8: 1 July 2019 (s 2)

***Treasury and Finance Legislation Amendment Act 2020 (Act No. 28, 2020)***

Assent date           15 December 2020  
 Commenced           pts 2 and 3: 1 July 2020 (s 2(2)); pt 4: 1 December 2020  
                               (s 2(3)); rem: 16 December 2020 (s 2(1))

**3****GENERAL AMENDMENTS**

General amendments of a formal nature (which are not referred to in the table of amendments to this reprint) are made by the *Interpretation Legislation Amendment Act 2018* (Act No. 22, 2018) to: ss 1, 6 and 9.

**4****LIST OF AMENDMENTS**

s 4                   amd No. 14, 2018, s 28; No. 28, 2020, s 6  
 s 10                 ins No. 14, 2018, s 29