

NORTHERN TERRITORY OF AUSTRALIA

REVENUE LEGISLATION AMENDMENT ACT 2012

Act No. 20 of 2012

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NORTHERN TERRITORY OF AUSTRALIA

Act No. 20 of 2012

An Act to amend legislation administered by the Treasurer

[Assented to 30 June 2012]
[Second reading 2 May 2012]

The Legislative Assembly of the Northern Territory enacts as follows:

Part 1 Preliminary matters

1 Short title

This Act may be cited as the *Revenue Legislation Amendment Act 2012*.

2 Commencement

This Act commences on 1 July 2012.

Part 2 Amendment of Payroll Tax Act

3 Act amended

This Part amends the *Payroll Tax Act*.

4 Section 53 amended

Section 53(4)

omit, insert

- (4) In subsection (3):
- (a) a reference to 14 weeks maternity leave or 14 weeks adoption leave includes a reference to an equivalent period of leave at a reduced rate of pay; and
 - (b) a reference to wages paid or payable in respect of a period of leave is a reference to the total wages that would normally have been paid or payable for that period of leave.

Example for subsection (4)

For a part-time employee, the exemption may apply to wages paid or payable for maternity leave or adoption leave that extends to 28 weeks at half of the part-time rate of pay that would normally apply to the employee.

5 Schedule 2 amended

Schedule 2, clause 20(4)

omit, insert

- (4) In subclause (3):
- (a) a reference to 14 weeks paternity leave includes a reference to an equivalent period of leave at a reduced rate of pay; and
 - (b) a reference to wages paid or payable in respect of a period of leave is a reference to the total wages that would normally have been paid or payable for that period of leave.

Example for subclause (4)

For a part-time employee, the exemption may apply to wages paid or payable for paternity leave that extends to 28 weeks at half of the part-time rate of pay that would normally apply to the employee.

Part 3 Amendment of Gaming Control Act**6 Act amended**

This Part amends the *Gaming Control Act*.

7 Section 20 amended

Section 20(2)(c)

omit

fee or tax

insert

fee, tax or levy

8 Sections 24 and 25 replaced

Sections 24 and 25

repeal, insert

24 Payments under agreement

- (1) This section applies to a person who:
 - (a) has entered into an agreement with the Minister under section 17; and
 - (b) has been granted a casino licence.
- (2) The person must pay to the Territory any fees for the casino licence specified in, or calculated in accordance with, the agreement at the times specified in the agreement.
- (3) In addition, without limiting the person's liability to pay any other tax under a law of the Territory, the person must pay to the Territory any taxes or levies specified in, or calculated in accordance with, the agreement at the times specified in the agreement.

9 Section 38B inserted

After section 38A

insert

38B Payments under agreement

- (1) This section applies to a person who has entered into an agreement with the Minister under section 38(1)(b) or 38A(1).
- (2) The person must pay to the Territory any fees specified in, or calculated in accordance with, the agreement at the times specified in the agreement.

- (3) In addition, without limiting the person's liability to pay any other tax under a law of the Territory, the person must pay to the Territory any taxes or levies specified in, or calculated in accordance with, the agreement at the times specified in the agreement.

10 Section 46F amended

Section 46F(2)(c)

omit

fee or tax

insert

fee, tax or levy

11 Sections 46M and 46N replaced

Sections 46M and 46N

repeal, insert

46M Payments under agreement

- (1) This section applies to a person who:
- (a) has entered into an agreement with the Minister under section 46C; and
 - (b) has been granted a licence under this Division.
- (2) The person must pay to the Territory any fees for the licence specified in, or calculated in accordance with, the agreement at the times specified in the agreement.
- (3) In addition, without limiting the person's liability to pay any other tax under a law of the Territory, the person must pay to the Territory any taxes or levies specified in, or calculated in accordance with, the agreement at the times specified in the agreement.

12 Section 47F amended

Section 47F(2)(c)

omit

fee or tax

insert

fee, tax or levy

13 Sections 47M and 47N replaced

Sections 47M and 47N

repeal, insert

47M Payments under agreement

- (1) This section applies to a person who:
 - (a) has entered into an agreement with the Minister under section 47C; and
 - (b) has been granted a licence under this Division.
- (2) The person must pay to the Territory any fees for the licence specified in, or calculated in accordance with, the agreement at the times specified in the agreement.
- (3) In addition, without limiting the person's liability to pay any other tax under a law of the Territory, the person must pay to the Territory any taxes or levies specified in, or calculated in accordance with, the agreement at the times specified in the agreement.

14 Section 68D inserted

Before section 69, in Part 6

insert

68D Application of *Taxation Administration Act*

- (1) The *Taxation Administration Act*, other than the excluded provisions, applies in relation to a tax or levy payable by a person under a taxation provision of this Act as if:
 - (a) the tax or levy were a tax under a taxation law; and
 - (b) each taxation provision of this Act were a taxation law; and
 - (c) the person were a taxpayer under a taxation law.
- (2) In this section:

excluded provisions means section 20 and Parts 6 and 10 of the *Taxation Administration Act*.

taxation provision of this Act means section 24(3), 38B(3), 46M(3) or 47M(3).

15 Part 7 heading and Part 7, Division 1 heading inserted

After section 80

insert

Part 7 Repeals and transitional matters

Division 1 Repeals and transitional matters for Gaming Control Act 1993

16 Part 7, Division 2 inserted

After section 82

insert

Division 2 Transitional matters for Revenue Legislation Amendment Act 2012

83 Application of amendments

- (1) The amendment made to this Act by section 14 of the *Revenue Legislation Amendment Act 2012* applies only in relation to a tax or levy that is:
 - (a) specified in, or calculated in accordance with, an agreement entered into on or after 1 May 2012; and
 - (b) payable on or after 1 July 2012.
- (2) The remaining amendments made to this Act by the *Revenue Legislation Amendment Act 2012* apply in relation to a fee, tax or levy that is payable on or after 1 July 2012, including a fee, tax or levy that is specified in, or calculated in accordance with, an agreement entered into before 1 July 2012.

84 Application of *Taxation Administration Act* to tax or levy specified in existing agreement

- (1) This section applies to a tax or levy that is:
 - (a) payable by a person under section 24(3), 46M(3) or 47M(3); and
 - (b) specified in, or calculated in accordance with, an existing agreement.

(2) Part 7 of the *Taxation Administration Act* applies in relation to the tax or levy as if it were a tax under a taxation law, whether the tax or levy is payable before or after 1 July 2012.

(3) In this section:

existing agreement means an agreement made under section 17, 46C or 47C before 1 May 2012.

Part 4 Expiry of Act

17 Expiry

This Act expires on the day after it commences.