NORTHERN TERRITORY OF AUSTRALIA FIRST HOME OWNER GRANT AMENDMENT ACT 2007

Act No. 25 of 2007

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NORTHERN TERRITORY OF AUSTRALIA

Act No. 25 of 2007

An Act to amend the First Home Owner Grant Act

[Assented to 29 October 2007] [Second reading 23 August 2007]

The Legislative Assembly of the Northern Territory enacts as follows:

1 Short title

This Act may be cited as the *First Home Owner Grant Amendment Act* 2007.

2 Commencement

This Act commences on 1 January 2008.

3 Act amended

This Act amends the First Home Owner Grant Act.

4 Amendment of section 3 (Definitions)

Section 3, definition Commissioner

omit, substitute

Commissioner means the Commissioner of Territory Revenue or a person acting in that position.

5 Repeal of Part 2, Division 6

Part 2, Division 6

repeal

6 Amendment of section 30 (Delegation)

Section 30(1)

omit, substitute

(1) The Commissioner may delegate any of the Commissioner's powers or functions under this Act.

7 New note for Part 3, Division 1

After section 30

insert

Note for Division 1

It should be noted that:

- (a) Part 9 of the Taxation Administration Act provides for the conduct of authorised investigations into matters relevant to the administration and enforcement of this Act; and
- (b) Part 10 of the Taxation Administration Act deals with confidential information obtained in the course of the administration of this Act; and
- (c) Part 11 of the Taxation Administration Act provides for objections and appeals against decisions made in the course of the administration of this Act.

8 Repeal of Part 3, Division 2

Part 3, Division 2

repeal

9 Repeal of section 43

Section 43

repeal

10 Repeal and substitution of Part 5

Part 5

repeal, substitute

Part 5 Transitional matters

51 Objections and appeals

(1) Objections against the Commissioner's decisions under this Act are, as from 1 January 2008, to be made and dealt with subject to,

- and in accordance with, Part 11 of the *Taxation Administration Act* (whether the decision was made before or after that date) and any consequent appeal is also to be dealt with under that Part.
- (2) If an objection had been lodged under this Act before 1 January 2008, any uncompleted proceedings arising from the objection (including a consequent appeal) are to be dealt with in accordance with the relevant laws of the Territory as in force immediately before that date.

11 Amendment of First Home Owner Grant Regulations

- (1) This section amends the *First Home Owner Grant Regulations*.
- (2) The Schedule has effect.

Schedule Amendment of First Home Owner Grant Regulations

section 11

Provision	Amendment		
	omit	substitute	
regulation 3(3), definition <i>farming</i> <i>purposes</i>	whole definition	farming purposes, see section 4(1) of the Stamp Duty Act,	
regulation 5	whole regulation		