

NORTHERN TERRITORY OF AUSTRALIA

REVENUE AND OTHER LEGISLATION AMENDMENT ACT 2012

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Act No. 30 of 2012

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# NORTHERN TERRITORY OF AUSTRALIA

Act No. 30 of 2012

An Act to amend legislation administered by the Treasurer and the *Motor Vehicles (Fees and Charges) Regulations*

[Assented to 18 December 2012]  
[Second reading 5 December 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 and Other Legislation Amendment Act 2012*.

### 2 Commencement

- (1) Parts 2 and 3 are taken to have commenced on 4 December 2012.
- (2) Part 4 commences on 1 January 2013.
- (3) The remaining provisions of this Act commence on the day on which the Administrator's assent to this Act is declared.

## Part 2 Amendment of Stamp Duty Act

### 3 Act amended

This Part amends the *Stamp Duty Act*.

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**4 Section 88 amended**

- (1) Section 88(1), definition *off-the-plan contract*  
*omit*
- (2) Section 88(1)  
*insert (in alphabetical order)*  
*first home owner grant*, see section 3 of the *First Home Owner Grant Act*.  
  
*off-the-plan contract* means a contract for the purchase of a home that has not been previously occupied or sold as a place of residence on a proposed lot on a plan of any of the following kinds, whether or not the plan is registered in the land register under the *Land Title Act*.
- (a) a plan of subdivision as defined in section 4 of the *Land Title Act*,
  - (b) a plan of survey as defined in section 4 of the *Land Title Act*,
  - (c) a units plan as defined in section 4(1) of the *Unit Titles Act*,
  - (d) a plan of any other kind (however described) that is defined in another Act and prescribed by regulation as a plan for this definition.
- (3) Section 88(1), definitions *Australian citizen*, *permanent resident* and *residential property*, after "see"  
*insert*  
section 3 of
- (4) Section 88(1), definition *home*, after "see"  
*insert*  
section 4 of
- (5) Section 88(1), definition *principal place of residence rebate*, paragraph (b)  
*omit, insert*
- (b) the following:

- 
- (i) for a conveyance that was first executed before 4 December 2012 – \$3 500;
  - (ii) for a conveyance that is first executed on or after 4 December 2012 – \$7 000.

#### **5 Section 89 amended**

Before section 89(1)

*insert*

- (1A) This section does not apply in relation to a conveyance that was first executed on or after 4 December 2012.

#### **6 Section 89A amended**

After section 89A(1)(g)

*insert*

- (ga) the conveyee or conveyees have not been paid, are not entitled to, and will not become entitled to, a first home owner grant in relation to the conveyance or the construction of a home on the land; and

#### **7 Section 90 amended**

- (1) Section 90(1)(f), (3) and (4), after "occupy a"

*insert*

qualifying

- (2) After section 90(1)(f)

*insert*

- (fa) the conveyee or conveyees have not been paid, are not entitled to, and will not become entitled to, a first home owner grant in relation to the conveyance or the construction of a home on the land; and

- (3) After section 90(9)

*insert*

- (10) In this section:

***qualifying home*** means the following:

- (a) for a conveyance that was first executed before 4 December 2012 – a home;
- (b) for a conveyance that is first executed on or after 4 December 2012 – a new home as defined in section 18(5) of the *First Home Owner Grant Act*.

## **8 Section 90A inserted**

After section 90

*insert*

### **90A Reassessments in relation to first home owner grant**

- (1) This subsection applies if:
  - (a) duty on a conveyance of land was assessed on the basis that the conveyee or conveyees were entitled to the senior, pensioner and carer concession or the principal place of residence rebate; and
  - (b) the Commissioner subsequently authorises payment to the conveyee or conveyees of a first home owner grant in relation to the conveyance or the construction of a home on the land.
- (2) If subsection (1) applies, the Commissioner must reassess duty on the conveyance on the basis that the conveyee or conveyees were not entitled to the senior, pensioner and carer concession or the principal place of residence rebate.
- (3) This subsection applies if:
  - (a) duty on a conveyance of land was assessed on the basis that the conveyee or conveyees were not entitled to the senior, pensioner and carer concession or the principal place of residence rebate because they would become entitled to a first home owner grant in relation to the conveyance or the construction of a home on the land; and
  - (b) the conveyee or conveyees do not become entitled to a first home owner grant in relation to the conveyance or construction.
- (4) If subsection (3) applies, the Commissioner:
  - (a) must on application by the conveyee or conveyees; or
  - (b) may on the Commissioner's own initiative;

reassess duty on the conveyance on the basis that the conveyee or conveyees are not entitled to, and will not become entitled to, a first home owner grant.

- (5) Subsections (2) and (4) apply even if the time limit for reassessment under the *Taxation Administration Act* has passed.
- (6) If, as a result of a reassessment under subsection (2), the conveyee or conveyees are liable to pay duty on the conveyance, the Commissioner may credit all or part of the first home owner grant payable to them against their liability arising under that reassessment.

## **9 Part 10 inserted**

After section 105

*insert*

## **Part 10 Transitional matters for Revenue and Other Legislation Amendment Act 2012**

### **106 Changes to home incentive schemes under Part 5, Division 2**

- (1) This section applies to a conveyance of land if:
  - (a) the conveyance replaces an earlier conveyance, first executed before 4 December 2012, of the same or substantially similar land; or
  - (b) the conveyees entered into a contract or option, before 4 December 2012, to purchase the same or substantially similar land; or
  - (c) the conveyer had an option, granted before 4 December 2012, to require the conveyees to purchase the same or substantially similar land.
- (2) If this section applies to a conveyance:
  - (a) the amount of the principal place of residence rebate for the conveyance is equal to the lesser of:
    - (i) the total amount of duty assessed as payable on the conveyance; or
    - (ii) \$3 500; and

- (b) section 89 applies in relation to the conveyance despite section 89(1A); and
- (c) a home on the land or to be built on the land is a qualifying home for section 90 (whether or not it is a new home).

## **Part 3 Amendment of First Home Owner Grant Act**

### **10 Act amended**

This Part amends the *First Home Owner Grant Act*.

### **11 Section 3 amended**

Section 3, definition *threshold amount*

*omit, insert*

*threshold amount*, for an eligible transaction, means:

- (a) if the commencement date for the transaction is before 4 December 2012 – \$750 000; or
- (b) if the commencement date for the transaction is on or after 4 December 2012 – \$600 000.

### **12 Section 3A repealed**

Section 3A

*repeal*

### **13 Part 2, Division 3A repealed**

Part 2, Division 3A

*repeal*

### **14 Sections 18 and 18A replaced**

Sections 18 and 18A

*repeal, insert*

### **18 Amount of grant**

- (1) The amount of a first home owner grant is the lesser of the following:
  - (a) the amount of consideration actually paid for the eligible transaction;



- (b) the amount applying under subsection (2) or (3).
- (2) If the commencement date for the transaction is before 4 December 2012, the amount for subsection (1)(b) is \$7 000.
- (3) If the commencement date for the transaction is on or after 4 December 2012, the amount for subsection (1)(b) is:
- (a) if the home is an established home in the urban area – \$12 000; or
- (b) otherwise – \$25 000.
- (4) A home is an *established home in the urban area* if:
- (a) the land on which the home is or will be built is, as at the commencement date for the eligible transaction, wholly within the urban area; and
- (b) the home is not a new home.
- (5) A home is a *new home* if:
- (a) the home has not been previously occupied or sold as a place of residence; or
- (b) all of the following apply:
- (i) the home is the subject of a contract for the purchase of the home;
- (ii) the sale of the home is, under the *A New Tax System (Goods and Services Tax) Act 1999 (Cth)*, a taxable supply as a sale of new residential premises as defined in section 40-75(1)(b) of that Act;
- (iii) the home has not, since being renovated, been occupied or sold as a place of residence.

*Note for subsection (5)(b)(ii)*

*Under section 40-75(1)(b) of the A New Tax System (Goods and Services Tax) Act 1999 (Cth), new residential premises includes residential premises that have been created through substantial renovations of a building.*

- (6) In this section:
- urban area** means:
- (a) the Municipalities of Darwin, Palmerston and Litchfield and the Shire of Wagait; and
- (b) the prescribed area for the *Darwin Rates Act*, and

- (c) the Darwin Waterfront Precinct specified under section 4 of the *Darwin Waterfront Corporation Act*, and
- (d) any other area prescribed by regulation.

**15 Section 54 inserted**

After section 53

*insert*

**54 Application of section 18 after 4 December 2012**

- (1) This section applies to an eligible transaction that is a contract for the purchase of a home if:
  - (a) the contract replaces a contract to purchase the same or a substantially similar home that was made before 4 December 2012; or
  - (b) the purchaser had an option to purchase the same or a substantially similar home that was granted before 4 December 2012; or
  - (c) the vendor had an option to require the purchaser to purchase the same or a substantially similar home that was granted before 4 December 2012.
- (2) This section applies in relation to an eligible transaction that is a comprehensive home building contract if:
  - (a) the contract replaces a contract to construct the same or a substantially similar home that was made before 4 December 2012; or
  - (b) a party to the contract had a right or option to require the other party to enter into the contract that was granted before 4 December 2012.
- (3) If this section applies to an eligible transaction:
  - (a) the threshold amount for the transaction is \$750 000; and
  - (b) the amount of the first home owner grant for the transaction is the lesser of the following:
    - (i) the amount of consideration actually paid for the eligible transaction;
    - (ii) \$7,000.

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## Part 4                      Amendment of Motor Vehicles (Fees and Charges) Regulations

### 16                      Regulations amended

This Part amends the *Motor Vehicles (Fees and Charges) Regulations*.

### 17                      Schedule 1 amended

Schedule 1, Part 2, Item 2

*omit, insert*

- |       |  |       |                                    |
|-------|--|-------|------------------------------------|
| 2     | Registration or renewal of registration of motor vehicles or trailers (other than those vehicles for which another fee is prescribed by this Schedule or Schedule 2) |       |                                    |
| (a)   | motor vehicles (other than motor cycles) with engine capacity  | 13(1) |                                    |
| (i)   | not greater than 1 L   |       | 30 per<br>500 ml and<br>any excess |
| (ii)  | greater than 1 L but not greater than 2 L  |       | 32 per<br>500 ml and<br>any excess |
| (iii) | greater than 2 L but not greater than 3 L, except engines with more than 4 cylinders and rotary engines  |       | 130                                |
| (iv)  | greater than 2 L but not greater than 3 L and not included in subparagraph (iii)   |       | 27 per<br>500 ml and<br>any excess |
| (v)   | greater than 3 L but not greater than 4 L  |       | 29 per<br>500 ml and<br>any excess |
| (vi)  | greater than 4 L but not greater than 5 L  |       | 30 per<br>500 ml and<br>any excess |

(vii)	greater than 5 L but not greater than 6 L		32 per 500 ml and any excess
(viii)	greater than 6 L but not greater than 7 L		63 per L and any excess
(ix)	greater than 7 L but not greater than 9 L		57 per L and any excess
(x)	greater than 9 L but not greater than 12 L		56 per L and any excess
(xi)	greater than 12 L		56 per L and any excess
(xii)	maximum charge for any motor tractor or plant		165
(b)	any vehicle powered solely by electricity (other than a motor cycle)	13(1)	60
(c)	trailers, and caravans, having a gross vehicle mass not exceeding 4.5 t	13(1)	
(i)	not greater than 200 kg tare mass		10
(ii)	greater than 200 kg tare mass but not greater than 1 t tare mass		10 per 200 kg tare mass and any excess
(iii)	greater than 1 t tare mass but not greater than 2 t tare mass		12 per 200 kg tare mass and any excess
(iv)	greater than 2 t tare mass		58 per t tare mass and any excess
(d)	motor cycles with engine capacity	13(1)	
(i)	not greater than 600 ml		20
(ii)	greater than 600 ml		30

## Part 5 Expiry of Act

### 18 Expiry of Act

This Act expires on the day after it commences.