

# NORTHERN TERRITORY OF AUSTRALIA

## REVENUE AND OTHER LEGISLATION AMENDMENT ACT 2017

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Act No. 13 of 2017

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# NORTHERN TERRITORY OF AUSTRALIA

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Act No. 13 of 2017

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An Act to amend legislation for revenue measures contained in  
the 2017-18 Budget

[Assented to 27 June 2017]  
[Second reading 3 May 2017]

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 2017*.

### 2 Commencement

This Act commences on 1 July 2017.

## Part 2 Amendment of Gaming Control Act

### 3 Act amended

This Part amends the *Gaming Control Act*.

### 4 Section 68D amended

Section 68D(2), definition *taxation provision of this Act*

*omit*

24(3)

*insert*

24(2)(c)

**5                      Section 84 amended**

Section 84(1)(a)

*omit*

24(3)

*insert*

24(2)(c)

**6                      Part 7, Division 5 inserted**

After section 92

*insert*

**Division 5                      Transitional matters for Revenue and Other  
Legislation Amendment Act 2017**

**93                      Application of amendments**

The amendments made to sections 68D(2) and 84(1)(a) by the *Revenue and Other Legislation Amendment Act 2017* apply, and are taken to have applied, on and after 1 July 2015.

**Part 3                      Amendment of Payroll Tax Act**

**7                      Act amended**

This Part amends the *Payroll Tax Act*.

**8                      Section 29 amended**

(1)                      Section 29(7)(a)

*omit*

all words from "prescribed" to "method"

*insert*

of cents per kilometre determined under section 28-25(4) of the ITAA for subsection (1) of that section

- (2)            Section 29(7)(b), after "no rate"

*insert*

of cents per kilometre

- (3)            Section 29(7)(b)

*omit*

prescribed (*first reference*)

*insert*

determined

## **Part 4                      Amendment of Stamp Duty Act**

### **9                      Act amended**

This Part amends the *Stamp Duty Act*.

### **10                     Section 89A amended**

- (1)            Section 89A(1)(b)

*omit, insert*

- (b)    at least 1 conveyee:

- (i)    at the relevant time, is 60 years of age or older; or
- (ii)   at the relevant time, is the holder of an NT Pensioner and Carer Concession Card; or
- (iii)  at the relevant time, is entitled to hold an NT Pensioner and Carer Concession Card and, at the time of the application for the concession, is the holder of such a card; and

### **11                     Schedule 1 amended**

Schedule 1, clause 1(2)(c)

*omit, insert*

- (c)    if the dutiable value is \$3 000 000 or more but is less than \$5 000 000, the duty is 5.75% of the dutiable value;

- (d) if the dutiable value is \$5 000 000 or more, the duty is 5.95% of the dutiable value.

**12                      Schedule 2 amended**

Schedule 2, after clause 12

*insert*

- 12A                      Conveyance of a renewable energy certificate under the *Renewable Energy (Electricity) Act 2000* (Cth).

**Part 5                      Amendment of Taxation Administration Act**

**13                      Act amended**

This Part amends the *Taxation Administration Act*.

**14                      Part 10, Division 1 heading inserted**

Before section 101

*insert*

**Division 1                      Preliminary matters**

**15                      Part 10, Division 2 heading inserted**

After section 101

*insert*

**Division 2                      Disclosure of confidential information**

**16                      Part 10, Division 3 inserted**

After section 106

*insert*

**Division 3                      Collection of information for disclosure to Commonwealth**

**106A                      Collection and disclosure of reportable information**

- (1) The Commissioner may collect reportable information.

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- (2) Without limiting subsection (1), the Commissioner may collect reportable information by:
- (a) requesting a person providing information for a function carried out under a taxation law to provide the reportable information; or
  - (b) requesting reportable information to be provided in connection with the lodgement of an instrument, or the making of an application, under a taxation law.
- (3) The Commissioner may disclose reportable information to the Commissioner of Taxation of the Commonwealth.
- (4) In this section:

**reportable information** means information that is reportable by the Territory to the Commissioner of Taxation of the Commonwealth under Schedule 1, Chapter 5, Part 5-25, Division 396, subdivision 396-B of the *Taxation Administration Act 1953* (Cth).

## Part 6                      Amendment of Gaming Machine Regulations

### 17                      Regulations amended

This Part amends the *Gaming Machine Regulations*.

### 18                      Regulation 33 replaced

Regulation 33

*repeal, insert*

### 33                      Gaming machine tax (section 149(3) of the Act)

For section 149(3) of the Act:

- (a) a component of the gross monthly profit of Category 1 licensed premises is liable to tax:
  - (i) in respect of a month occurring in the financial year ending on 30 June 2018, at the rate specified in table A; and
  - (ii) in respect of the month of July 2018 and all subsequent months, at the rate specified in table B; and
- (b) a component of the gross monthly profit of Category 2 licensed premises is liable to tax at the rate specified in table A.

**Table A**

<b>Component of Gross Monthly Profit</b>	<b>Percentage</b>
Up to \$5 000	12.91%
\$5 001 to \$50 000	22.91%
\$50 001 to \$150 000	32.91%
\$150 001 and above	42.91%

*Example for table A*

*If the gross monthly profit is \$250 000, the first \$5 000 will be taxed at 12.91%, the next \$45 000 will be taxed at 22.91%, the next \$100 000 will be taxed at 32.91% and the remaining \$100 000 will be taxed at 42.91%.*

**Table B**

<b>Component of Gross Monthly Profit</b>	<b>Percentage</b>
Up to \$5 000	17.91%
\$5 001 to \$50 000	27.91%
\$50 001 to \$100 000	32.91%
\$100 001 and above	42.91%

*Example for table B*

*If the gross monthly profit is \$250 000, the first \$5 000 will be taxed at 17.91%, the next \$45 000 will be taxed at 27.91%, the next \$50 000 will be taxed at 32.91% and the remaining \$150 000 will be taxed at 42.91%.*

## **Part 7                      Amendment of Motor Vehicles (Fees and Charges) Regulations**

### **19                      Regulations amended**

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

### **20                      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)

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(a)	motor vehicles (other than motor cycles) with engine capacity	13(1)	
(i)	not greater than 1 L		36 per 500 ml and any excess
(ii)	greater than 1 L but not greater than 2 L		39 per 500 ml and any excess
(iii)	greater than 2 L but not greater than 3 L, except engines with more than 4 cylinders and rotary engines		156
(iv)	greater than 2 L but not greater than 3 L and not included in subparagraph (iii)		33 per 500 ml and any excess
(v)	greater than 3 L but not greater than 4 L		35 per 500 ml and any excess
(vi)	greater than 4 L but not greater than 5 L		36 per 500 ml and any excess
(vii)	greater than 5 L but not greater than 6 L		39 per 500 ml and any excess
(viii)	greater than 6 L but not greater than 7 L		76 per L and any excess
(ix)	greater than 7 L but not greater than 9 L		69 per L and any excess
(x)	greater than 9 L but not greater than 12 L		68 per L and any excess
(xi)	greater than 12 L		68 per L and any excess
(xii)	maximum charge for any motor tractor or plant		198
(b)	any vehicle powered solely by electricity (other than a motor cycle)	13(1)	72

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(c)	trailers, and caravans, having a gross vehicle mass not exceeding 4.5 t	13(1)	
(i)	not greater than 200 kg tare mass		12
(ii)	greater than 200 kg tare mass but not greater than 1 t tare mass		12 per 200 kg tare mass and any excess
(iii)	greater than 1 t tare mass but not greater than 2 t tare mass		15 per 200 kg tare mass and any excess
(iv)	greater than 2 t tare mass		70 per t tare mass and any excess
(d)	motor cycles with engine capacity	13(1)	
(i)	not greater than 600 ml		24
(ii)	greater than 600 ml		36

## Part 8 Expiry of Act

### 21 Expiry of Act

This Act expires on the day after it commences.