

Serial 22
Revenue and Other Legislation Amendment Bill 2017
Ms Manison

A Bill for an Act to amend legislation for revenue measures contained in
the 2017-18 Budget

NORTHERN TERRITORY OF AUSTRALIA

REVENUE AND OTHER LEGISLATION AMENDMENT ACT 2017

Act No. [] of 2017

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NORTHERN TERRITORY OF AUSTRALIA

Act No. [] of 2017

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

[Assented to [] 2017]
[Second reading [] 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.

- (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

Component of Gross Monthly Profit	Percentage
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

Component of Gross Monthly Profit	Percentage
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)

(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

(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.