

Authorised Version

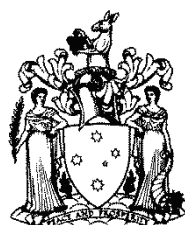
State Taxation Acts Further Amendment Act 2015

No. 67 of 2015

TABLE OF PROVISIONS

<i>Section</i>	<i>Page</i>
Part 1—Preliminary	1
1 Purposes	1
2 Commencement	2
Part 2—Amendment of Duties Act 2000	3
3 Definitions	3
Part 3—Amendment of Payroll Tax Act 2007	4
4 Amendment of Schedule 2	4
5 New clauses 13A and 13B inserted in Schedule 2	4
6 Clause 16 of Schedule 2 substituted	5
7 New clause 19 of Schedule 3 inserted—transitional provisions	6
Part 4—Amendment of Valuation of Land Act 1960	7
8 Definitions	7
9 Use of valuation by another rating authority other than a council	8
10 Heading to Part II amended	9
11 Where valuer-general is valuation authority	9
12 General valuation to be made every two years under Part II	10
13 Supplementary valuation under Part II	10
14 General valuation to be made every two years under Part IIA	11
15 Supplementary valuation under Part IIA	11
Part 5—Repeal of amending Act	12
16 Repeal of amending Act	12
<hr/>	
Endnotes	13
1 General information	13

Authorised Version



Victoria

State Taxation Acts Further Amendment Act 2015[†]

No. 67 of 2015

[Assented to 1 December 2015]

The Parliament of Victoria enacts:

Part 1—Preliminary

1 Purposes

The main purposes of this Act are—

- (a) to amend the **Duties Act 2000** to update the definition of cattle; and
- (b) to amend the **Payroll Tax Act 2007** in relation to exemptions for the employment of apprentices and trainees; and

(c) to amend the **Valuation of Land Act 1960**—

- (i) in relation to the apportionment of value of certain land; and
- (ii) to permit the valuer-general to accept a late nomination from a council to be a valuation authority in respect of its municipal district; and
- (iii) to change the date by which general valuations must be returned from 30 June to 30 April; and
- (iv) in relation to supplementary valuations.

2 Commencement

- (1) This Act (except sections 3, 8, 9, 12 and 14 and Part 3) comes into operation on the day after the day on which it receives the Royal Assent.
- (2) Section 9 is taken to have come into operation on 1 January 2012.
- (3) Section 8 is taken to have come into operation on 1 January 2014.
- (4) Section 3 comes into operation on 1 January 2016.
- (5) Sections 12 and 14 and Part 3 come into operation on 1 July 2016.

Part 2—Amendment of Duties Act 2000

3 Definitions

In section 3(1) of the **Duties Act 2000**, in the definition of *cattle*, after "heifer" **insert** ", bison".

Part 3—Amendment of Payroll Tax Act 2007

4 Amendment of Schedule 2

In Schedule 2 to the **Payroll Tax Act 2007**, in clause 13—

- (a) the definition of *Commission* is **repealed**;
- (b) for the definition of *new entrant* **substitute—**

"new entrant has the meaning given by clause 13A;"

5 New clauses 13A and 13B inserted in Schedule 2

After clause 13 of Schedule 2 to the **Payroll Tax Act 2007** insert—

"13A Meaning of *new entrant*

- (1) A *new entrant* is an apprentice or trainee employed by an organisation that is declared to be an approved group training organisation under clause 13B who enters into a training contract with that organisation within the period of time specified in subclause (2).
- (2) The period of time is—
 - (a) for an apprentice or trainee who has not previously entered into a training contract with that organisation—
 - (i) if the apprentice or trainee is a full-time employee of the organisation, 3 months after the day on which the apprentice or trainee commenced employment with the organisation; or
 - (ii) if the apprentice or trainee is a part-time employee of the organisation, 12 months after the

day on which the apprentice or trainee commenced employment with the organisation; and

- (b) for an apprentice or trainee who has previously entered into a training contract with that organisation within a period of time specified in paragraph (a), 3 months after the day on which the training contract that the apprentice or trainee most recently entered into with the organisation expired.
- (3) In this clause—

training contract has the same meaning as in section 1.1.3 of the **Education and Training Reform Act 2006**.

13B Treasurer may declare approved group training organisations

- (1) The Treasurer, by notice published in the Government Gazette, may declare a non-profit organisation to be an approved group training organisation for the purposes of this Division.
- (2) The Treasurer must consult the Minister administering Part 5.5 of the **Education and Training Reform Act 2006** before making a declaration under subclause (1)."

6 Clause 16 of Schedule 2 substituted

For clause 16 of Schedule 2 to the **Payroll Tax Act 2007** substitute—

"16 Approved training schemes

Wages are exempt wages if they are paid or payable to a new entrant who is employed in accordance with the requirements of an approved training scheme under Part 5.5 of

the **Education and Training Reform Act 2006**".

7 New clause 19 of Schedule 3 inserted—transitional provisions

After clause 18 of Schedule 3 to the **Payroll Tax Act 2007** insert—

"19 State Taxation Acts Further Amendment Act 2015

- (1) A notice to which clause 11 of this Schedule applies that is in force immediately before the commencement day is taken, on that day, to be a notice under clause 13B of Schedule 2.
- (2) A notice under clause 16(2) of Schedule 2 that is in force immediately before the commencement day is taken, on that day, to be a notice under clause 13B of that Schedule.
- (3) A person who was a *new entrant* within the meaning of clause 13 of Schedule 2 as in force immediately before the commencement day and whose wages were exempt wages under clause 16 of Schedule 2 as in force immediately before that day is taken, on that day, to be a *new entrant* within the meaning of clause 13A of Schedule 2.
- (4) In this clause—

commencement day means the day on which Part 3 of the **State Taxation Acts Further Amendment Act 2015** comes into operation."

Part 4—Amendment of Valuation of Land Act 1960

8 Definitions

- (1) In section 2(1) of the **Valuation of Land Act 1960** insert the following definition—

"non-rateable non-leviable land means land that is not rateable land and not leviable land;"
- (2) After section 2(3A) of the **Valuation of Land Act 1960** insert—

"(3B) If it is necessary to determine the capital improved value or site value of any land that is non-rateable non-leviable land in respect of which land tax is to be imposed under the **Land Tax Act 2005**, but which forms part of a larger property, the capital improved value and site value of each part are as nearly as practicable the sum which bears the same proportion to the capital improved value and site value of the whole property as the estimated annual value of the portion bears to the estimated annual value of the whole property."
- (3) In section 2(4) of the **Valuation of Land Act 1960**, for "subsection (3) or (3A)" substitute "subsection (3), (3A) or (3B)".
- (4) In section 2(5) of the **Valuation of Land Act 1960**, for "or non-rateable leviable land" substitute " , non-rateable leviable land or non-rateable non-leviable land".
- (5) In section 2(6) of the **Valuation of Land Act 1960**, for "or non-rateable leviable land" substitute " , non-rateable leviable land or non-rateable non-leviable land".

- (6) In section 2(8) of the **Valuation of Land Act 1960**, for "or non-rateable leviable land" **substitute** ", non-rateable leviable land or non-rateable non-leviable land".

9 Use of valuation by another rating authority other than a council

- (1) In section 7AG(2) of the **Valuation of Land Act 1960**, after "section 7AF" **insert** "or certified as correct under section 13DFA or 13M".

- (2) For section 7AG(3) of the **Valuation of Land Act 1960 substitute**—

"(3) A copy of the valuation or part of the valuation must be given to the rating authority under subsection (2)—

- (a) in the case of a general valuation or part of a general valuation, within 2 months of—

(i) the valuer-general receiving the request (if the valuation is declared as being true and correct under section 7AF at the time of the request); or

(ii) the declaration of the valuation as true and correct under section 7AF (if the declaration of the valuation as being true and correct has not been made at the time of the request); and

- (b) in the case of a supplementary valuation, within 2 months of—

(i) the valuer-general receiving the request (if the valuation is certified as correct under section 13DFA or 13M at the time of the request); or

- (ii) the certification of the supplementary valuation as correct under section 13DFA or 13M (if the certification of the supplementary valuation as correct has not been made at the time of the request).".

10 Heading to Part II amended

In the heading to Part II of the **Valuation of Land Act 1960**, after "**1989**" insert "**and rateable land**".

11 Where valuer-general is valuation authority

- (1) In section 10(2) of the **Valuation of Land Act 1960**, after "subsection (1)" insert "within the time specified in subsection (3)(b) or the acceptance of a nomination by the valuer-general as provided under subsection (3A)".
- (2) After section 10(3) of the **Valuation of Land Act 1960** insert—
- "(3A) Despite subsection (3)(b), the valuer-general may accept a nomination from a council to be the valuation authority in respect of the municipal district of the nominating council after the day specified in that subsection if the valuer-general considers it appropriate to do so.".
- (3) In section 10(4) of the **Valuation of Land Act 1960**, after "subsection (1)" insert "that was made within the time specified in subsection (3)(b) or a nomination that was accepted as provided under subsection (3A)".
- (4) In section 10(5) of the **Valuation of Land Act 1960**, after "subsection (1)" insert "that was made within the time specified in subsection (3)(b) or a nomination that was accepted as provided under subsection (3A)".

12 General valuation to be made every two years under Part II

In section 11(b) of the **Valuation of Land Act 1960**, for "30 June" substitute "30 April".

13 Supplementary valuation under Part II

(1) For section 13DF(1) of the **Valuation of Land Act 1960** substitute—

"(1) Despite anything in this or any other Act, a person referred to in section 13DA may carry out a supplementary valuation—

(a) for the purposes of the **Local Government Act 1989**; or

(b) for the purposes of the **Fire Services Property Levy Act 2012** in relation to rateable land."

(2) After section 13DF(2)(a) of the **Valuation of Land Act 1960** insert—

"(ab) if any land which should not have been included in the valuation then in force was included;"

(3) After section 13DF(2)(e) of the **Valuation of Land Act 1960** insert—

"(f) if any land has ceased to be rateable land since the return of the existing valuation;"

(4) After section 13DF(2)(1) of the **Valuation of Land Act 1960** insert—

"(1a) if any rateable land that was not leviable land has become leviable land since the return of the existing valuation;

(1b) if any rateable land that was leviable land has become land that is not leviable land since the return of the existing valuation;"

(5) Section 13DF(7) of the **Valuation of Land Act 1960** is repealed.

14 General valuation to be made every two years under Part IIA

In section 13H(b) of the **Valuation of Land Act 1960**, for "30 June" substitute "30 April".

15 Supplementary valuation under Part IIA

(1) After section 13L(2)(a) of the **Valuation of Land Act 1960** insert—

"(ab) if any land which should not have been included in the valuation then in force was included;"

(2) After section 13L(2)(e) of the **Valuation of Land Act 1960** insert—

"(ea) if any land has ceased to be non-rateable leviable land since the return of the existing valuation;"

(3) In section 13L(5) of the **Valuation of Land Act 1960**, for "paragraph (e)" substitute "paragraph (n)".

(4) Section 13L(8) of the **Valuation of Land Act 1960** is repealed.

Part 5—Repeal of amending Act

16 Repeal of amending Act

This Act is **repealed** on 1 October 2017.

Note

The repeal of this Act does not affect the continuing operation of the amendments made by it (see section 15(1) of the **Interpretation of Legislation Act 1984**).

Endnotes

1 General information

See www.legislation.vic.gov.au for Victorian Bills, Acts and current authorised versions of legislation and up-to-date legislative information.

[†] *Minister's second reading speech—*

Legislative Assembly: 21 October 2015

Legislative Council: 12 November 2015

The long title for the Bill for this Act was "A Bill for an Act to amend the **Duties Act 2000**, the **Payroll Tax Act 2007** and the **Valuation of Land Act 1960** and for other purposes."