

LEGISLATIVE ASSEMBLY

STATE TAXATION ACTS AMENDMENT BILL 2009

(Amendments and New Clause to be moved by Mr Holding)

1. Clause 1, page 2, lines 12 to 14, omit "with a commencement date on or after 1 July 2009" and insert "and special eligible transactions".
2. Clause 12, omit this clause.
3. Clause 13, page 10, lines 16 and 17, omit "(a) or 13(1)(b)" and insert "(b) or 13(1)(c)".
4. Clause 13, page 11, after line 3 insert—

'( ) For section 18(7) of the **First Home Owner Grant Act 2000** substitute—

"(7) Subject to subsection (7A), in relation to a special eligible transaction an additional amount is payable as follows—

(a) \$7000, if section 13A(1)(a)(i) applies to the transaction; or

(b) \$3500, if section 13A(1)(a)(ii) applies to the transaction; or

(c) \$14 000, if—

(i) section 13A(1)(b)(i), 13A(1)(c)(i), 13A(1)(d), 13A(1)(f) or 13A(1)(g) applies to the transaction; and

(ii) the home has not been occupied as a residence since it was constructed, renovated or refurbished; or

(d) \$7000, if—

(i) section 13A(1)(b)(ii), 13A(1)(c)(ii), 13A(1)(e) or 13A(1)(h) applies to the transaction; and

(ii) the home has not been occupied as a residence since it was constructed, renovated or refurbished.".'.

**NEW CLAUSE**

5. Insert the following New Clause to follow clause 12—

**'AA Special eligible transactions**

For section 13A(1) of the **First Home Owner Grant Act 2000** substitute—

"(1) An eligible transaction is also a special eligible transaction if it is—

- (a) a contract for the purchase of a home in the State (other than a contract for an off-the-plan purchase of a new home) entered into—
  - (i) on or after 14 October 2008 and on or before 30 September 2009; or
  - (ii) on or after 1 October 2009 and on or before 31 December 2009;
- (b) a contract for the purchase of a new residential premises in the State entered into—
  - (i) on or after 14 October 2008 and on or before 30 September 2009; or
  - (ii) on or after 1 October 2009 and on or before 31 December 2009;
- (c) a comprehensive home building contract for a home in the State entered into—
  - (i) on or after 14 October 2008 and on or before 30 September 2009 and in respect of which—
    - (A) the construction work commences within 26 weeks from the date that the contract is entered into or a longer period that the Commissioner considers appropriate in the circumstances of the case; and
    - (B) the building work is completed within 18 months of the date of commencement of construction work or a longer period that the Commissioner considers appropriate in the circumstances of the case; or
  - (ii) on or after 1 October 2009 and on or before 31 December 2009 and in respect of which—
    - (A) the construction work commences within 26 weeks from the date that the contract is entered into or a longer period that the Commissioner considers appropriate in the circumstances of the case; and
    - (B) the building work is completed within 18 months of the date of commencement of construction work or a longer period that the Commissioner considers appropriate in the circumstances of the case; or
- (d) for the building of a home in the State by an owner builder and the building work—
  - (i) is commenced on or after 14 October 2008 and on or before 30 September 2009; and

- (ii) is completed within 18 months of the commencement of the eligible transaction or a longer period that the Commissioner considers appropriate in the circumstances of the case; or
- (e) for the building of a home in the State by an owner builder and the building work—
  - (i) is commenced on or after 1 October 2009 and on or before 31 December 2009; and
  - (ii) is completed within 18 months of the commencement of the eligible transaction or a longer period that the Commissioner considers appropriate in the circumstances of the case; or
- (f) a contract for an off-the-plan purchase of a home in the State and—
  - (i) the contract is entered into on or after 14 October 2008 and on or before 30 June 2009; and
  - (ii) the construction work is completed by 31 December 2010 or a later date that the Commissioner considers appropriate in the circumstances of the case; or
- (g) a contract for an off-the-plan purchase of a home in the State and—
  - (i) the contract is entered into on or after 1 July 2009 and on or before 30 September 2009; and
  - (ii) the construction work is completed by 31 March 2011 or a later date that the Commissioner considers appropriate in the circumstances of the case; or
- (h) a contract for an off-the-plan purchase of a home in the State and—
  - (i) the contract is entered into on or after 1 October 2009 and on or before 31 December 2009; and
  - (ii) the construction work is completed by 30 June 2011 or a later date that the Commissioner considers appropriate in the circumstances of the case."