

LEGISLATIVE ASSEMBLY

STATE TAXATION ACTS AMENDMENT BILL 2025

(Amendments to be moved by Mr James Newbury)

1. Clause 1, page 2, line 14, after "violence" insert "or a natural disaster".
2. Clause 1, page 3, lines 2 to 5, omit "to introduce a new rate of penalty tax for recklessness by a taxpayer or their agent as to the operation of a taxation law or their obligations under certain taxation laws".
3. Clause 16, line 23, omit 'person.'".' and insert "person."
4. Clause 16, after line 23 insert—
 - '(1D) For the purposes of this Division, land is taken to be used and occupied as the principal place of residence of a natural person (not acting in the capacity of trustee of a trust) despite the person's absence from the land if the Commissioner is satisfied that—
 - (a) the absence is because the land has been the subject of a natural disaster; and
 - (b) in respect of the period of absence, no other land is exempt land under this Division or under a law of another jurisdiction (whether in or outside of Australia) as the principal place of residence of the person.'".'
5. Clause 16, lines 28 and 29, omit "(1) and (1A)" and insert "(1), (1A) and (1D)".
6. Clause 16, page 16, line 12, omit "or (1C)" and insert ", (1C) or (1D)".
7. Clause 16, page 16, line 15, omit "or (1C)" and insert ", (1C) or (1D)".
8. Clause 20, lines 25 and 26, omit all words and expressions on those lines and insert—
 - '(a) in paragraph (a), for "subsections (1), (1A) and (1D)" **substitute** "subsections (1) and (1D)".'
9. Clause 29, omit this clause.