

## STATE TAXATION ACTS AMENDMENT BILL 2015

### (Amendments suggested by the Legislative Council on the consideration of the Bill in Committee)

1. Heading to clause 15, omit "**3E**" and insert "**3F**".
2. Clause 15, page 23, line 9, omit "circumstances." and insert "circumstances."
3. Clause 15, page 23, after line 9 insert—
  - "(3) At least once every 6 months the Treasurer must cause to be laid before each House of Parliament, and publish on an appropriate government website, a report setting out—
    - (a) in respect of the exemptions (if any) granted by the Treasurer under subsection (2) during the period covered by the report—
      - (i) the number of exemptions; and
      - (ii) the name of each foreign corporation or foreign trust in relation to which an exemption was granted; and
      - (iii) the value of each exemption, being the amount of duty foregone, or likely to be foregone, by the State because of the exemption; and
    - (b) in respect of the exemptions (if any) granted by the Commissioner or a member of staff of the State Revenue Office during the period covered by the report under a delegation under section 3F—
      - (i) the number of exemptions; and
      - (ii) the total value of the exemptions, being the total amount of duty foregone, or likely to be foregone, by the State because of the exemptions.
  - (4) The Treasurer must issue guidelines for the exercise of the power of exemption under subsection (2).
  - (5) The Treasurer must cause guidelines issued under subsection (4) to be published in the Government Gazette.
  - (6) Guidelines issued under subsection (4) are not a legislative instrument within the meaning of the **Subordinate Legislation Act 1994**."

4. Clause 15, page 23, after line 9 insert—

**"3F Delegation of exemption power**

- (1) The Treasurer may delegate, by instrument, to the Commissioner—
  - (a) the power of the Treasurer to exempt a person under section 3E(2);
  - (b) the power to delegate the power delegated under paragraph (a).
- (2) If power has been delegated under subsection (1)(b), the Commissioner may, subject to the terms of the instrument of delegation, sub-delegate, by instrument, to a member of staff of the State Revenue Office the power that is the subject of the delegation, other than the power of sub-delegation.
- (3) Subject to subsection (4), sections 42 and 42A of the **Interpretation of Legislation Act 1984** apply in relation to a sub-delegation in the same manner as they apply in relation to a delegation.
- (4) Despite section 42A(1)(a) of the **Interpretation of Legislation Act 1984**, the Treasurer cannot exercise the power to exempt a person under section 3E(2) while a delegation under subsection (1)(a) is in effect.
- (5) In this section—

***member of staff of the State Revenue Office*** means—

  - (a) an employee referred to in section 67 of the **Taxation Administration Act 1997**; or
  - (b) a consultant or contractor engaged under section 68 of that Act."

5. Heading to clause 26, omit "**and 3B**" and insert "**to 3C**".

6. Clause 26, page 31, line 13, omit "circumstances." and insert "circumstances."

7. Clause 26, page 31, after line 13 insert—

- "(3) At least once every 6 months the Treasurer must cause to be laid before each House of Parliament, and publish on an appropriate government website, a report setting out—
  - (a) in respect of the exemptions (if any) granted by the Treasurer under subsection (2) during the period covered by the report—

- (i) the number of exemptions; and
  - (ii) the name of each corporation in relation to which an exemption was granted; and
  - (iii) the value of each exemption, being the amount of land tax foregone, or likely to be foregone, by the State because of the exemption; and
- (b) in respect of the exemptions (if any) granted by the Commissioner or a member of staff of the State Revenue Office during the period covered by the report under a delegation under section 3C—
  - (i) the number of exemptions; and
  - (ii) the total value of the exemptions, being the total amount of land tax foregone, or likely to be foregone, by the State because of the exemptions.
- (4) The Treasurer must issue guidelines for the exercise of the power of exemption under subsection (2).
- (5) The Treasurer must cause guidelines issued under subsection (4) to be published in the Government Gazette.
- (6) Guidelines issued under subsection (4) are not a legislative instrument within the meaning of the **Subordinate Legislation Act 1994**.".

8. Clause 26, page 31, after line 13, insert—

**"3C Delegation of exemption power**

- (1) The Treasurer may delegate, by instrument, to the Commissioner—
  - (a) the power of the Treasurer to exempt an absentee person under section 3B(2);
  - (b) the power to delegate the power delegated under paragraph (a).
- (2) If power has been delegated under subsection (1)(b), the Commissioner may, subject to the terms of the instrument of delegation, sub-delegate, by instrument, to a member of staff of the State Revenue Office the power that is the subject of the delegation, other than the power of sub-delegation.
- (3) Subject to subsection (4), sections 42 and 42A of the **Interpretation of Legislation Act 1984** apply in relation to a sub-delegation in the same manner as they apply in relation to a delegation.
- (4) Despite section 42A(1)(a) of the **Interpretation of Legislation Act 1984**, the Treasurer cannot exercise the power to exempt an

absentee person under section 3B(2) while a delegation under subsection (1)(a) is in effect.

(5) In this section—

***member of staff of the State Revenue Office*** means—

- (a) an employee referred to in section 67 of the **Taxation Administration Act 1997**; or
- (b) a consultant or contractor engaged under section 68 of that Act."

Certified -

A/Clerk of the Legislative Council