

STATE TAXATION AND OTHER ACTS AMENDMENT BILL 2016

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

1. Clause 4, lines 10 and 11, omit "or short-term accommodation".
2. Clause 4, lines 17 and 18, omit "or short-term accommodation".
3. Clause 4, line 25, omit "or short-term accommodation".
4. Clause 4, page 6, lines 4 and 5, omit "or short-term accommodation".
5. Clause 4, page 6, lines 12 and 13, omit "or short-term accommodation".
6. Clause 4, page 6, after line 15 insert—
 - "(2) Despite subsection (1), **residential property** does not include any of the following—
 - (a) land—
 - (i) capable of being used solely or primarily as commercial residential premises, a residential care facility, a supported residential service or for the purposes of a retirement village and that may lawfully be used in that way; and
 - (ii) that a person intends to use solely or primarily as commercial residential premises, a residential care facility, a supported residential service or for the purposes of a retirement village;
 - (b) land which includes a building, or part of a building, that a person intends to refurbish or extend so the land is capable of being used solely or primarily as commercial residential premises, a residential care facility, a supported residential service or for the purposes of a retirement village and that may lawfully be used in that way;
 - (c) land—
 - (i) on which a person intends to construct a building so the land is capable of being used solely or primarily as commercial residential premises, a residential care facility, a supported residential service or for the purposes of a retirement village and that may lawfully be used in that way; or
 - (ii) in respect of which a person has undertaken or intends to undertake land development for the purposes of—
 - (A) constructing a building so the land is capable of being used solely or primarily as commercial residential premises, a residential care facility, a supported residential service or for the purposes of a retirement village and that may lawfully be used in that way; or

(B) enabling another person to construct a building so the land is capable of being used solely or primarily as commercial residential premises, a residential care facility, a supported residential service or for the purposes of a retirement village and that may lawfully be used in that way."

7. Clause 4, page 6, line 16, omit "(2)" and insert "(3)".

8. Clause 4, page 6, after line 16 insert—

"**commercial residential premises** has the same meaning as in the A New Tax System (Goods and Services Tax) Act 1999 of the Commonwealth;"

9. Clause 4, page 6, lines 21 to 23, omit all words and expressions on these lines and insert—

"**residential care facility** has the same meaning as in section 76 of the **Land Tax Act 2005**;

retirement village has the same meaning as in the **Retirement Villages Act 1986**;

supported residential service has the same meaning as in the **Supported Residential Services (Private Proprietors) Act 2010**."

10. Clause 4, page 7, lines 1 and 2, omit "a serviced" and insert "an".

11. Clause 4, page 7, line 8, omit "or as short-term accommodation".

12. Clause 4, page 7, line 9, omit "those ways" and insert "that way".

Certified -

Clerk of the Legislative Council