

**PLANNING AND ENVIRONMENT AMENDMENT (GROWTH AREAS
INFRASTRUCTURE CONTRIBUTION) BILL 2009**

AMENDMENTS

1. Clause 2, line 12, omit "1 October 2010" and insert "1 May 2011".
2. Clause 9, page 5, after line 24 insert—

"consumer price index means the Consumer Price Index (All Groups Index) for Melbourne issued by the Australian Statistician;"
3. Clause 9, page 7, after line 20 insert—

"precinct structure plan in relation to land means a precinct structure plan which has been incorporated by the planning scheme applying to that land;

precinct structure plan area means an area or areas of land to which a precinct structure plan applies;"
4. Clause 9, page 14, line 17, before "2010" insert "October".
5. Clause 9, page 16, line 20, omit "2009/2010" and insert "2010/2011".
6. Clause 9, page 16, line 32, omit "20010/2011" and insert "2011/2012".
7. Clause 9, page 18, line 11, omit "A" and insert "Subject to section 201SLA, a".
8. Clause 9, page 19, line 18, omit "2·03" and insert "10".
9. Clause 9, page 19, line 24, omit "2·03" and insert "10".
10. Clause 9, page 19, lines 25 to 26, omit "time of the occurrence of the transaction" and insert "commencement day".
11. Clause 9, page 19, after line 27 insert—

"(b) any land or part of any land that is the subject of a dutiable transaction relating to that land, if the land or part—

(i) has a total lot area of between 0·41 hectares and 5 hectares;
or

(ii) is part of a lot (the other part of the lot not being in the contribution area) and that part of the lot has a total lot area of between 0·41 hectares and 5 hectares; or".
12. Clause 9, page 19, line 28, omit "(b)" and insert "(c)".
13. Clause 9, page 20, lines 7 to 11, omit all words and expressions on these lines and insert—

- "(d) any land or part of any land that is the subject of a GAIC event, if—
- (i) the land or part on the relevant day and at the time of the occurrence of the event had a total lot area of 0.41 hectares or less; or
 - (ii) the land or part was the subject of a statement of compliance issued before the relevant day, which related to a plan of subdivision under which the land or part was to be subdivided into lots each having an area of 0.41 hectares or less and the registration of the subdivision had taken effect before the time of occurrence of the event."

14. Clause 9, page 25, line 18, after "contribution" insert "under this Act".

15. Clause 9, page 25, after line 21 insert—

"Note

Other persons may be liable to pay a growth areas infrastructure contribution under Subdivision 3 or 4."

16. Clause 9, page 25, after line 30 insert—

- "(2) In calculating the amount of growth areas infrastructure contribution under subsection (1) the area of land in hectares will be rounded off to the fifth decimal point.

Example

If the area of the land is 93.675897 hectares, the growth areas infrastructure contribution will be calculated on 93.67590 hectares."

17. Clause 9, page 25, line 31, omit "(2)" and insert "(3)".

18. Clause 9, page 25, line 33, omit "2009/2010" and insert "2010/2011".

19. Clause 9, page 26, line 6, omit "June" and insert "October".

20. Clause 9, page 26, line 20, omit "June" and insert "October".

21. Clause 9, page 26, line 37, omit "(3)" and insert "(4)".

22. Clause 9, page 26, line 39, omit "2010/2011" and insert "2011/2012".

23. Clause 9, page 27, line 10, omit "(4)" and insert "(5)".

24. Clause 9, page 27, line 12, omit "2010/2011" and insert "2011/2012".

25. Clause 9, page 27, line 18, omit "(5)" and insert "(6)".

26. Clause 9, page 27, line 30, omit "(6)" and insert "(7)".

27. Clause 9, page 29, line 14, omit "2009/2010" and insert "2010/2011".

28. Clause 9, page 32, line 2, before "201SP" insert "201SMAA,".

29. Clause 9, page 32, after line 29 insert—

"(3) In subsections (1) and (2), a reference to a growth areas infrastructure contribution does not include any part of a growth areas infrastructure contribution that is deferred under section 201SM."

30. Clause 9, page 32, line 30, omit "(3)" and insert "(4)".

31. Clause 9, page 32, after line 34 insert—

"201SLA Refund of GAIC if land no longer in contribution area

- (1) Subject to subsection (2), if land in respect of which a growth areas infrastructure contribution has been paid ceases to be in the contribution area within 3 years after the liability to pay the contribution arose, the person who paid the contribution is entitled to a refund by the Commissioner under Part 4 of the **Taxation Administration Act 1997** of that contribution including any indexation of that contribution.
- (2) If the person who paid the growth areas infrastructure contribution under subsection (1) was a purchaser of land under a contract for the sale of land of a class referred to in section 50(1) of the **Sale of Land Act 1962** and that purchaser deducted the amount of the contribution from the purchase price under section 50(2) of that Act, the taxpayer is taken to be the vendor of that land under that contract for the sale of land for the purposes of Part 4 of the **Taxation Administration Act 1997**.
- (3) If land referred to in subsection (1) subsequently becomes land that is in the contribution area, section 201S(1) applies as if the next GAIC event, which occurs in relation to that land after it becomes land that is in the contribution area, is the first GAIC event that occurs in relation to that land.
- (4) Nothing in this section entitles a person who has been given approval under Subdivision 4 for the staged payment of a growth areas infrastructure contribution to a refund of that contribution."

32. Clause 9, page 33, lines 4 to 8, omit all words and expressions on these lines and insert—

- "(1) Subject to subsection (2), a person who is liable to pay a growth areas infrastructure contribution imposed in respect of a dutiable transaction relating to land may elect to defer the payment of—
- (a) up to 100% of that contribution if the land is type A land and the transaction occurred before the commencement day; or
 - (b) up to 70% of that contribution in any other case.

- (2) A person who is liable to pay a growth areas infrastructure contribution under section 201SMAA may elect to defer the payment of that contribution."

33. Clause 9, page 33, line 9, omit "(2)" and insert "(3)".

34. Clause 9, page 33, after line 14 insert—

- "(4) An election to defer the payment of the whole or part of a growth areas infrastructure contribution under subsection (1) takes effect from the time that the liability to pay the contribution arises.
- (5) An election to defer the payment of a growth area infrastructure contribution under subsection (2) takes effect from the time the liability to pay the contribution arises in accordance with section 201SMAA(7).
- (6) A person who has deferred the payment of part of a growth areas infrastructure contribution under this section must pay the part of the contribution that has not been deferred in accordance with section 201SL.
- (7) If a part of a growth areas infrastructure contribution that has not been deferred under this section is not paid in accordance with section 201SL, the whole of the contribution becomes immediately payable as if the election of the deferral had never been made.

Note

If the non-deferred part of a growth areas infrastructure contribution is not paid within the period for payment under section 201SL, a tax default within the meaning of the **Taxation Administration Act 1997** will occur in respect of payment of the whole of the contribution that the person would have had to pay if the person had not deferred part of the contribution. Under Part 5 of that Act, the person will then be liable to pay interest and penalty tax from what would have been the last day for payment of the whole of the contribution under section 201SL."

35. Clause 9, page 33, lines 15 to 34, page 34, lines 1 to 16, omit all words and expressions on these lines and insert—

"201SMAA Liability to pay deferred GAIC in relation to subsequent dutiable transactions

- (1) This section applies if—
 - (a) a person (the *relevant person*) who is liable to pay a growth areas infrastructure contribution in relation to land has deferred the payment of the whole or part of that contribution under section 201SM(1); and
 - (b) a subsequent dutiable transaction relating to land occurs in relation to the land in respect of which the contribution is imposed.

- (2) Subject to this section, on the occurrence of that subsequent dutiable transaction—
- (a) except in the case of a significant acquisition, the person who would be taken to be the transferee in respect of the subsequent dutiable transaction under Part 1 of Chapter 2 of the **Duties Act 2000** becomes liable to pay the amount of deferred growth areas infrastructure contribution; or
 - (b) in the case of a subsequent dutiable transaction that is a sub-sale of dutiable property referred to in section 10(1)(a) of the **Duties Act 2000**, the subsequent purchaser to whom the property is transferred becomes liable to pay the amount of deferred growth areas infrastructure contribution; or
 - (c) in the case of a subsequent dutiable transaction that is a significant acquisition, the following persons are jointly and severally liable to pay the amount of deferred growth areas infrastructure contribution—
 - (i) the person who makes the acquisition; and
 - (ii) the land rich landholder, or if the landholder is a unit trust scheme (within the meaning of the **Duties Act 2000**), the trustee of the landholder; and
 - (iii) if the significant acquisition results from an aggregation of acquisitions by the person referred to in subparagraph (i) and other persons—each of those other persons.
- (3) Subject to subsection (4), the liability of the relevant person to pay the deferred growth areas infrastructure contribution is extinguished;
- (4) If the subsequent dutiable transaction occurred in relation to less than the whole of the interest in the land or in a land rich landowner that owns the land—
- (a) the liability of the subsequent transferee to pay the growth areas infrastructure contribution will be in proportion to the proportion of the interest in the land or land rich landowner that was the subject of the subsequent dutiable transaction; and
 - (b) the relevant person remains liable to pay the remaining part of that deferred growth areas infrastructure contribution.

Example

ABC Pty Ltd bought type B land in 2011. The GAIC liability for the land was \$600,000. ABC Pty Ltd paid 30% GAIC liability (\$180,000) and deferred 70% of the liability. In 2012, ABC Pty Ltd sold 50% of its interest in the land to XYZ Pty Ltd.

XYZ Pty Ltd is liable to pay 50% of the deferred 70% GAIC plus interest and can elect to defer that amount of assumed liability. ABC Pty Ltd's deferral continues in respect of the remaining 50% of the deferred 70% GAIC plus

interest. There is a charge on the land for the whole deferred GAIC plus interest when it comes due.

The relevant person is relieved of the liability to pay their deferred GAIC liability upon occurrence of the subsequent dutiable transaction relating to the land. The relief from liability can be partial or in full, depending on the extent of the disposed interest in the land or landholder by the relevant person.

- (5) The liability under this section to pay a growth areas infrastructure contribution arises from the time the subsequent dutiable transaction relating to the land occurs.
- (6) Subject to sections 201SP and 201SS, a growth areas infrastructure contribution for which a subsequent transferee is liable under this section must be paid to the Commissioner within 3 months after the liability arises.
- (7) This section also applies to succeeding subsequent dutiable transactions relating to the land.
- (8) In this section a dutiable transaction relating to land occurs—
 - (a) in the case of a dutiable transaction relating to land other than a significant acquisition, at the time at which the transaction would be taken to have occurred under Chapter 2 of the **Duties Act 2000**; and
 - (b) in the case of a significant acquisition—
 - (i) if the acquisition occurs on a particular day, on that day; or
 - (ii) if the acquisition occurs over a period of time, on the last day of that period.
- (9) In this section *subsequent transferee* means a person referred to in subsection (2).

201SMA Indexation and interest applying to deferred GAIC

- (1) A growth areas infrastructure contribution that is deferred in whole or in part under section 201SM—
 - (a) is to be indexed in accordance with section 201SN for the period specified in this section (if any) from the time that the liability to pay the contribution arose before the first deferral of payment of the contribution under section 201SM(1); and
 - (b) is subject to the payment of interest calculated at the rate set out in section 201SO for the period specified in this section (if any).
- (2) In the case of type A land, if the dutiable transaction relating to that land occurs before the commencement day, the deferred contribution is to be indexed until the earlier of the following—
 - (a) the contribution is paid in accordance with section 201SP;
 - (b) approval is given for staged payment of the contribution under Subdivision 4.

- (3) In the case of type A land, if the dutiable transaction relating to that land occurs on or after the commencement day and before the land becomes part of a precinct structure plan area—
 - (a) the deferred contribution is to be indexed until the earlier of the following—
 - (i) the land becomes part of that area;
 - (ii) the contribution is paid in accordance with section 201SP; and
 - (b) if the deferred contribution is not paid under paragraph (a)(ii), the deferred contribution (as indexed) is subject to the payment of interest from the time that the land becomes part of a precinct structure plan area until the earlier of the following—
 - (i) the contribution is paid in accordance with section 201SP;
 - (ii) approval is given for staged payment of the contribution under Subdivision 4.
- (4) In the case of type A land, if the dutiable transaction relating to that land occurs on or after the commencement day and after the land becomes part of a precinct structure plan area, the deferred contribution is subject to the payment of interest from the time that the liability to pay the contribution arose before the first deferral of payment of the contribution under section 201SM(1) until the earlier of the following—
 - (a) the contribution is paid in accordance with section 201SP;
 - (b) approval is given for staged payment of the contribution under Subdivision 4.
- (5) In the case of type B-1 land, type B-2 land or type C land, if the dutiable transaction relating to that land occurs before the land becomes part of a precinct structure plan area—
 - (a) the deferred contribution is to be indexed until the earlier of the following—
 - (i) the land becomes part of that area;
 - (ii) the contribution is paid in accordance with section 201SP; and
 - (b) if the deferred contribution is not paid under paragraph (a)(ii), the deferred contribution (as indexed) is subject to the payment of interest from the time that the land becomes part of a precinct structure plan area until the earlier of the following—
 - (i) the contribution is paid in accordance with section 201SP;

- (ii) approval is given for staged payment of the contribution under Subdivision 4.
- (6) In the case of type B-1 land, type B-2 land or type C land, if the dutiable transaction relating to that land occurs on or after the land becomes part of a precinct structure plan area, the deferred contribution is subject to the payment of interest from the time that the liability to pay the contribution arose before the first deferral of payment of the contribution under section 201SM(1) until the earlier of the following—
 - (a) the contribution is paid in accordance with section 201SP;
 - (b) approval is given for staged payment of the contribution under Subdivision 4.
- (7) In this section, type A land will be taken to have become part of a precinct structure plan area if the land—
 - (a) is zoned under an planning scheme as a Comprehensive Development Zone and is subject to a Comprehensive Development Plan incorporated by that planning scheme; or
 - (b) is within an urban development area and is subject to a Development Plan approved by the responsible authority in accordance with the planning scheme that applies to that land.
- (8) If, under this section a growth areas infrastructure contribution is to be indexed in accordance with section 201SN for the period specified in this section, a reference in this Part to that contribution is taken to be a reference to that contribution so indexed.

201SN Method of calculating indexation of deferred GAIC

- (1) If the whole or part of a growth areas infrastructure contribution has been deferred under section 201SM and is subject to indexation under section 201SMA, the deferred amount of growth areas infrastructure contribution is indexed in accordance with this section.
- (2) Indexation of a deferred amount of growth areas infrastructure contribution is to be calculated at the end of each financial year after the liability to pay the contribution arose before the first deferral of payment of the contribution under section 201SM(1).
- (3) The indexation of a deferred amount of growth areas infrastructure contribution for the 2011/2012 financial year and each subsequent financial year is calculated in accordance with Part 5 of Schedule 1.
- (4) The deferred amount of a growth areas infrastructure contribution, after indexation, for a financial year is the adjusted deferred amount of the contribution for that financial year within the meaning of Part 5 of Schedule 1.

201SO Interest payable on deferred GAIC

- (1) If the whole or part of a growth areas infrastructure contribution has been deferred under section 201SM and is subject to the payment of interest under section 201SMA, the payment of interest is calculated at the 10-year bond rate applying from time to time.
- (2) The interest is calculated on a daily basis for the period that the interest is payable under section 201SMA and is calculated on the deferred amount of the growth areas infrastructure contribution.
- (3) In this section the **10-year bond rate** in respect of any day is the average of the daily yields for the 10-year Treasury Corporation of Victoria bond (published from time to time by the Treasury Corporation of Victoria established under Part 2 of the **Treasury Corporation of Victoria Act 1992**) for the month of May in the financial year preceding the financial year in which the day occurs.

201SOA Remission of interest by Commissioner

The Commissioner, in such circumstances as the Commissioner considers appropriate, may remit interest payable under this Subdivision by any amount.

201SOB Removal of liability for GAIC if land ceases to be in contribution area

If land, in respect of which a growth areas infrastructure contribution has been deferred, ceases to be in the contribution area within 3 years after the liability to pay the contribution arose, the liability to pay that deferred contribution is extinguished to the extent that it relates to the land that has ceased to be in the contribution area."

36. Clause 9, page 34, line 21, after "of" insert "the whole or part of".
37. Clause 9, page 34, line 25, omit "contribution and the" and insert "deferred contribution and any".
38. Clause 9, page 34, line 27, after "that" insert "deferred".
39. Clause 9, page 34, lines 29 to 32, omit all words and expressions on these lines".
40. Clause 9, page 35, line 1, omit "(b) " and insert "(a)".
41. Clause 9, page 35, line 4, omit "(c)" and insert "(b)".
42. Clause 9, page 35, line 8 before "a" insert "the whole or part of".
43. Clause 9, page 35, line 12, omit "contribution and the" and insert "deferred contribution and any".
44. Clause 9, page 35, line 14, after "that" insert "deferred".

45. Clause 9, page 35, lines 16 to 28, omit all words and expressions on these lines.
46. Clause 9, page 35, line 29, omit "(c)" and insert "(a)".
47. Clause 9, page 35, line 33, after "the" insert "deferred".
48. Clause 9, page 36, line 1, omit "(d)" and insert "(b)".
49. Clause 9, page 36, line 24, before "a" insert "the whole or part of".
50. Clause 9, page 36, lines 32 to 37, omit all words and expressions on these lines.
51. Clause 9, page 36, after line 37 insert—

"201SPA Default on payment of deferred GAIC

If a person does not pay the deferred growth areas infrastructure contribution and any interest charged under this Subdivision relating to that contribution when due for payment under section 201SP, the amount of the contribution deferred under section 201SM becomes immediately payable as if the election of the deferral had never been made.

Note

If the deferred growth areas infrastructure contribution, including any indexation and interest, is not paid when due under section 201SP, a tax default within the meaning of the **Taxation Administration Act 1997** will occur in respect of payment of the whole of the contribution that the person would have had to pay if the person had not deferred part of the contribution. Under Part 5 of that Act, the person will then be liable to pay interest and penalty tax from what would have been the last day for payment of the whole of the contribution under section 201SL."

52. Clause 9, page 37, line 5, omit "the" and insert "any".
53. Clause 9, page 37, line 7, omit "contribution" and insert "deferred contribution, which is due to be paid under section 201SP".
54. Clause 9, page 37, line 30, after "paid" insert "or the liability to pay the contribution is extinguished".
55. Clause 9, page 37, line 31, omit "may" and insert "must".
56. Clause 9, page 38, line 22, before "which" insert "the whole or part of".
57. Clause 9, page 38, line 25, after "the" insert "deferred".
58. Clause 9, page 39, lines 4 to 8, omit all words and expressions on these lines.
59. Clause 9, page 39, line 9, omit "(6)" and insert "(5)".
60. Clause 9, page 39, line 28, after "immediately" insert "as if the approval had never been given".
61. Clause 9, page 40, line 1, omit "(7)" and insert "(6)".

62. Clause 9, page 40, line 6, omit "(8)" and insert "(7)".
63. Clause 9, page 40, line 12, omit "(9)" and insert "(8)".
64. Clause 9, page 40, line 14, omit "the" and insert "any".
65. Clause 9, page 40, after line 15 insert—

"201SRA Subsequent owner of land in respect of which approval granted liable to pay GAIC

- (1) If an approval is granted under section 201SR for the staged payment of a growth areas infrastructure contribution and the ownership of the whole of the land in respect of which the contribution is imposed is transferred to a person (the *subsequent owner*) other than the person granted the approval (the *former owner*) as a result of the occurrence of a dutiable transaction relating to land—
 - (a) the liability to pay the contribution is imposed on the subsequent owner from the time of the occurrence of the transaction; and
 - (b) the liability of the former owner to pay the contribution is extinguished from the time of the occurrence of the transaction; and
 - (c) the subsequent owner is taken to have been granted an approval for the staged payment of the contribution that the subsequent owner is liable to pay under paragraph (a); and
 - (d) the approval taken to have been granted under paragraph (c) is subject to the same conditions as the approval granted to the former owner; and
 - (e) the approval taken to have been granted under paragraph (c) is taken to take effect from the date the dutiable transaction relating to land occurs.
- (2) Within 10 days of the date of occurrence of the dutiable transaction referred to in subsection (1), the former owner must give the Minister written notice of the transaction setting out the contact details for the subsequent owner.
- (3) The Minister, on the application of the subsequent owner, must give to the subsequent owner a notice in the same form as the notice in section 201SU(1) subject to paragraph (c) of that section being read as if the reference to "the GAIC event" were a reference to "the dutiable transaction relating to land".
- (4) The Minister must forward a copy of the notice under subsection (3) to the Commissioner and to the Growth Areas Authority.

- (5) In this section a dutiable transaction relating to land occurs at the time at which the transaction would be taken to have occurred under Chapter 2 of the **Duties Act 2000**."
66. Clause 9, page 40, line 26, omit "that" and insert "the whole or part of which".
67. Clause 9, page 40, line 27, after "that" insert "deferred".
68. Clause 9, page 41, line 7, omit "201SN(1)" and insert "201SO".
69. Clause 9, page 41, lines 9 and 10, omit "that liability to pay the contribution arises" and insert "by which the contribution would have been payable under section 201SL had the approval not been given".
70. Clause 9, page 41, line 14, omit "that" and insert "the whole or part of which".
71. Clause 9, page 42, line 24, omit "Any" and insert "A".
72. Clause 9, page 42, lines 27 to 29, omit ", including the interest payable under section 201SV relating to that contribution,".
73. Clause 9, page 43, lines 3 to 5, omit ", including the interest payable under section 201SV relating to that contribution,".
74. Clause 9, page 43, line 18, omit "may" and insert "must".
75. Clause 9, page 43, after line 25 insert—
- "(8) In this section a growth areas infrastructure contribution includes any interest payable under Subdivision 3, and the interest payable under section 201SV, relating to that contribution."
76. Clause 9, page 44, lines 1 to 7, omit all words and expressions on these lines.
77. Clause 9, page 44, line 22, after "the" insert "whole or part of the".
78. Clause 9, page 44, line 25, omit "contribution and the" and insert "deferred contribution and any".
79. Clause 9, page 45, after line 8 insert—
- "(iii) the liability of the person to pay the contribution has been extinguished under section 201SMAA or 201SOB or".
80. Clause 9, page 45, lines 9 to 17, omit all words and expressions on these lines and insert—
- "(c) if the person has been given an approval under Subdivision 4 for the staged payment of the contribution and—
- (i) the Commissioner is satisfied that person has paid the whole contribution, the interest payable under section 201SV and any applicable interest or penalty tax imposed under Part 5 of the **Taxation Administration Act 1997**; or
- (ii) the liability of the person to pay the contribution has been extinguished under section 201SRA; or".
81. Clause 9, page 45, line 30, after "pay" insert "the whole or part of".
82. Clause 9, page 48, line 8, after "3" insert "and the percentage of the contribution that has been deferred".

83. Clause 9, page 49, line 17, omit "the" and insert "any".
84. Clause 9, page 49, line 19, after "contribution" insert "payable under Subdivision 3".
85. Clause 9, page 54, line 32, omit "that" and insert "the whole or part of which".
86. Clause 9, page 55, line 10, omit "that" and insert "the whole or part of which".
87. Clause 9, page 59, line 13, omit "that" and insert "the whole or part of which".
88. Clause 9, page 61, line 15, omit "contribution." and insert "contribution; or".
89. Clause 9, page 61, after line 15 insert—
- "(d) to extend the period within which the growth areas infrastructure contribution must be paid."
90. Clause 9, page 61, line 18, omit "that" and insert "the whole or part of which".
91. Clause 9, page 62, after line 28 insert—
- "(4) If the Board grants an extension of the time within which a person must pay a growth areas infrastructure contribution, the Board must give the person a notice stating that the extension has been granted."
92. Clause 9, page 62, line 29, omit "(4)" and insert "(5)".
93. Clause 9, page 62, line 30, omit "or (3)" and insert ", (3) or (4)".
94. Clause 9, page 63, line 1, omit "(5)" and insert "(6)".
95. Clause 9, page 63, line 15, omit "(6)" and insert "(7)".
96. Clause 9, page 64, lines 1 to 4, omit "selected by the Chief Executive Officer of the Growth Areas Authority or his or her nominee from a panel of 3 persons".
97. Clause 9, page 65, after line 25 insert—

"201UAA Growth Areas Authority to inform Commissioner when precinct structure plan applies to contribution area land

The Growth Areas Authority must, within 10 days of any land in the contribution area becoming part of a precinct structure plan area, give to the Commissioner in writing the following information—

- (a) a description of the land;
- (b) the date that the notice of approval of the amendment to the planning scheme, which made the land part of the precinct structure plan area, was published in the Government Gazette.

201UAB Growth Areas Authority may request council to provide information about contribution area land

- (1) The Growth Areas Authority may, for the purposes of carrying out any function conferred on it under this Part, make a written

request to a municipal council to provide the Authority with information relating to any land within the municipal district of that council that is within a growth area.

- (2) A municipal council must as soon as possible provide the Growth Areas Authority with the information requested under subsection (1)."

98. Clause 9, page 65, line 34, after "must" insert "be".

99. Clause 9, page 66, line 32, before "record" insert ", without charge,".

100. Clause 9, page 68, line 10, omit "Infrastructure" and insert "Public Transport".

101. Clause 9, page 68, line 20, omit "**Infrastructure**" and insert "**Public Transport**".

102. Clause 9, page 68, line 22. omit "Infrastructure" and insert "Public Transport".

103. Clause 9, page 68, line 29, before "infrastructure" insert "public transport".

104. Clause 9, page 69, lines 17 to 26, omit all words and expressions on these lines and insert—

"(1) There must be paid out of the Building New Communities Fund amounts authorised by the Minister to be used to provide financial assistance for or with respect to capital works for State funded infrastructure including the following—

- (a) transport infrastructure including walking and cycling but excluding major public transport infrastructure;
- (b) community infrastructure including health facilities, education facilities, regional libraries, neighbourhood houses and major recreation facilities;
- (c) environmental infrastructure including regional open space, trails and creek protection;
- (d) economic infrastructure including providing access to information and technology and infrastructure supporting the development of commerce and industry;
- (e) the acquisition of land and other infrastructure necessary or required for the establishment or maintenance of any infrastructure referred to in this subsection."

105. Clause 9, page 70, lines 6 to 10, omit all words and expressions on these lines and insert—

"(a) details of the income and expenditure of the Growth Areas Public Transport Fund and the Building New Communities Fund including—

- (i) details of projects funded from each Fund; and
- (ii) separate details of the income and expenditure of each Fund in respect of each growth area; and".

106. Clause 9, page 70, after line 10 insert—
- "(b) the proportion of all money, received by the Commissioner in respect of growth areas infrastructure contributions relating to each growth area since the commencement day, that has been paid out in relation to that growth area since that day; and".
107. Clause 9, page 70, line 11, omit "(b)" and insert "(c)".
108. Clause 12, line 23, omit "2009/2010" and insert "2010/2011".
109. Clause 13, page 73, lines 1 to 15, omit all words and expressions on these lines.
110. Clause 13, page 73, line 19, omit "3" and insert "2".
111. Clause 13, page 74, line 31, omit "4" and insert "3".
112. Clause 13, page 75, line 1, omit "2009/2010" and insert "2010/2011".
113. Clause 13, page 75, line 11, omit "construction" and insert "consumer price".
114. Clause 13, page 75, line 18, omit "construction" and insert "consumer price".
115. Clause 13, page 75, lines 24 to 32, omit all words and expressions on these lines and insert—

"Example

In the case of a determination of the threshold amount for the 2011/2012 financial year, "PTA" is the threshold amount applying in the 2010/2011 financial year, "A" is the sum of the consumer price index numbers for June 2010, September 2010, December 2010 and March 2011 and "B" is the sum of the consumer price index numbers for June 2009, September 2009, December 2009 and March 2010."

116. Clause 13, page 76, line 4, omit "5" and insert "6".
117. Clause 13, page 76, line 7, omit "5" and insert "4".
118. Clause 13, page 76, line 10, omit "2010/2011" and insert "2011/2012".
119. Clause 13, page 76, line 24, omit "construction" and insert "consumer price".
120. Clause 13, page 76, line 29, omit "construction" and insert "consumer price".
121. Clause 13, page 77, line 1, omit "construction" and insert "consumer price".
122. Clause 13, page 77, lines 7 to 15, omit all words and expressions on these lines and insert—

"Example

In the case of a determination of the threshold amount for the 2011/2012 financial year, "PTA" is the threshold amount applying in the 2010/2011 financial year, "A" is the sum of the consumer price index numbers for June 2010, September 2010, December 2010 and March 2011 and "B" is the sum of the consumer price index numbers for June 2009, September 2009, December 2009 and March 2010."

123. Clause 13, page 77, line 21, omit "up).'" and insert "up).".

124. Clause 13, page 77, after line 21, insert—

' PART 5

Section 201SN

INDEXATION OF DEFERRED GROWTH AREAS INFRASTRUCTURE CONTRIBUTION

5 Adjusted deferred amount of growth areas infrastructure contribution

- (1) The adjusted deferred amount of growth areas infrastructure contribution for the 2011/2012 financial year and each subsequent financial year is to be determined in accordance with the following formula—

$$ADA = \frac{PDA \times A}{B}$$

where—

ADA is the adjusted deferred amount of the contribution to be determined, rounded down to the nearest 2 decimal places;

PDA is the deferred amount or the adjusted deferred amount (as the case may be) of the contribution for the previous financial year;

A is the sum of the consumer price index numbers for the 4 consecutive quarters of June, September, December and March occurring immediately before the beginning of the financial year in respect of which the adjusted deferred amount of the contribution is to be determined;

B is the sum of the consumer price index numbers for the 4 consecutive quarters of June, September, December and March occurring immediately before the beginning of the previous financial year.

Example

In the case of a determination of the adjusted deferred amount of contribution for the 2011/2012 financial year, "PDA" is the deferred amount of the contribution for the 2010/2011 financial year, "A" is the sum of the consumer price index numbers for June 2010 September 2010, December 2010 and March 2011 and "B" is the sum of the consumer price index numbers for June 2009, September 2009, December 2009 and March 2010.

- (2) The adjusted deferred amount of growth areas infrastructure contribution under subclause (1) is to be rounded up or down to

the nearest \$10 (and, if the amount by which the contribution to be rounded is \$5, is to be rounded up). '.'.

125. Clause 17, page 81, line 7, after "paid" insert "or there has been a deferral of the whole or part of the liability to pay the contribution".
126. Clause 17, page 81, after line 26 insert—

"(ia) any certificate of deferral of the liability to pay the whole or part of a growth areas infrastructure contribution imposed in respect of the land issued under that Part;"
127. Clause 24, line 9, omit all words and expressions on this line and insert "**24 Refunds of tax**".
128. Clause 24, after line 9 insert—

'(1) In section 19(2A) of the **Taxation Administration Act 1997**, after "**2005**" insert "or a refund of a contribution paid or purportedly paid under Part 9B of the **Planning and Environment Act 1987**".'
129. Clause 24, line 10, before "At" insert "(2)".
130. Clause 25, line 22, omit "**1987** if—" and insert '**1987**.'. '
131. Clause 25, lines 23 to 31, omit all words and expressions on these lines.
132. Clause 26, line 17, after "the" insert "whole or part of the".
133. Clause 30, line 21, omit "Infrastructure" and insert "Public Transport".
134. Clause 33, line 3, omit "1 October 2011" and insert "1 May 2012".