



TASMANIA

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**REVENUE LEGISLATION (MISCELLANEOUS AMENDMENTS)  
ACT 1992**

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**No. 39 of 1992**

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**REVENUE LEGISLATION (MISCELLANEOUS  
AMENDMENTS) ACT 1992**

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**No. 39 of 1992**

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**AN ACT to amend the *Pay-roll Tax Act 1971, Electricity Consumption Levy Act 1986, Urban Farming Land Taxation Act 1970* and *Land and Income Taxation Act 1910***

**[Royal Assent 27 November 1992]**

**B**E it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

**PART 1**

**PRELIMINARY**

**Short title**

**1**—This Act may be cited as the *Revenue Legislation (Miscellaneous Amendments) Act 1992*.

**Commencement**

2—(1) Parts 1, 2, 4 and 5 of this Act are taken to have commenced on 1 July 1992.

(2) Part 3 commences on the day on which this Act receives the Royal Assent.

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**PART 2****PAY-ROLL TAX ACT 1971\* AMENDED****Section 7 amended (Imposition of pay-roll tax)**

3—Section 7 of the *Pay-roll Tax Act 1971* is amended by omitting subsections (2A) and (2B) and substituting the following subsection:—

(2) Where the Australian wages paid or payable by an employer for a month after June 1992 are more than \$47 083 for that month, the rate of pay-roll tax payable for that month in respect of taxable wages included in those Australian wages is 7%.

**Section 9 amended (Deduction for small businesses)**

4—Section 9 (4) of the *Pay-roll Tax Act 1971* is amended by omitting “\$43 333” and substituting “\$47 083”.

**Section 11A amended (Annual adjustments)**

5—Section 11A of the *Pay-roll Tax Act 1971* is amended as follows:—

(a) by omitting subsection (2);

(b) by omitting from subsection (3) “\$520 000” (twice occurring) and substituting “\$565 000”;

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\* No. 43 of 1971. For this Act, as amended to 1 October 1977, see the continuing Reprint of Statutes. Subsequently amended by No. 78 of 1977, No. 91 of 1980, No. 64 of 1981, Nos. 9, 45 and 99 of 1982, No. 57 of 1983, Nos. 29 and 79 of 1984, No. 96 of 1985, No. 50 of 1988, No. 31 of 1989, Nos. 5, 21 and 40 of 1990 and Nos. 35 and 43 of 1991.

- (c) by omitting from subsection (5) the definitions of “adjusted Australian wages” and “prescribed amount” and substituting the following definitions:—

“adjusted Australian wages” means, in respect of a financial year commencing on or after 1 July 1992, the Australian wages paid or payable by an employer during that financial year, multiplied by  $\frac{365}{D}$  —

D

where “D” is the number of days on which the employer was an employer during the financial year;

“prescribed amount” means, for a financial year commencing on or after 1 July 1992, an amount calculated in accordance with the following formula:—

$$\frac{T}{A} \left\{ 565\,000 \times \frac{D}{365} - \frac{2}{3} (A - 565\,000 \times \frac{D}{365}) \right\}$$

### Section 12 amended (Registration)

6—Section 12 (1) of the *Pay-roll Tax Act 1971* is amended by omitting “\$41 667” and substituting “\$47 083”.

## PART 3

### ELECTRICITY CONSUMPTION LEVY ACT 1986\* AMENDED

#### Section 4 amended (Imposition of levy)

7—Section 4 (3) of the *Electricity Consumption Levy Act 1986* is amended by omitting “30 June 1993” and substituting “1 July 1995”.

#### Section 5 substituted

8—Section 5 of the *Electricity Consumption Levy Act 1986* is repealed and the following section is substituted:—

\*No. 66 of 1986. Amended by No. 40 of 1990 and No. 43 of 1991.

**Rate of levy**

5—(1) In this section—

(a) a reference to the Consumer Price Index is a reference to the Consumer Price Index: All Groups Index for Hobart published by the Australian Statistician under the authority of the *Census and Statistics Act 1905* of the Commonwealth; and

(b) a reference to the March quarter of a year is a reference to the months of January, February and March in that year.

(2) The rate of levy in relation to—

(a) the financial year ending on 30 June 1992 is a rate that bears the same proportion to the rate of 159.15 cents a month for each kilowatt of contract demand as the Consumer Price Index for the March quarter of 1991 bears to the Consumer Price Index for the March quarter of 1990; and

(b) the financial year ending on 30 June 1993 is a rate that bears the same proportion to the rate of 165.91 cents a month for each kilowatt of contract demand as the Consumer Price Index for the March quarter of 1992 bears to the Consumer Price Index for the March quarter of 1991; and

(c) the financial year ending on 30 June 1994 is a rate of 118.50 cents a month for each kilowatt of contract demand; and

(d) the financial year ending on 30 June 1995 is a rate of 118.50 cents a month for each kilowatt of contract demand.

(3) The rate of levy in relation to a financial year is to be calculated to the nearest one-hundredth of a cent.

## PART 4

## URBAN FARMING LAND TAXATION ACT 1970\* AMENDED

**Section 2 amended (Interpretation)**

**9**—Section 2 (1) of the *Urban Farming Land Taxation Act 1970* is amended by omitting the definition of “rural land” and substituting the following definition:—

“rural land” means rural land referred to in section 2A (1) of the *Land and Income Taxation Act 1910*.

**Section 3 amended (Land taxpayers may seek benefits of Act)**

**10**—Section 3 (1) of the *Urban Farming Land Taxation Act 1970* is amended by omitting “unimproved” and substituting “land”.

**Section 7 amended (Rebates and refunds)**

**11**—Section 7 (1) of the *Urban Farming Land Taxation Act 1970* is amended by omitting “unimproved” and substituting “land”.

**Section 8 amended (Valuation as urban farming land)**

**12**—Section 8 of the *Urban Farming Land Taxation Act 1970* is amended as follows:—

- (a) by omitting from subsection (3) “unimproved” and substituting “land”; and
- (b) by omitting from subsection (4) “unimproved” and substituting “land”.

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\* No. 70 of 1970. Amended by No. 98 of 1971 and No. 9 of 1982.

**PART 5****LAND AND INCOME TAXATION ACT 1910\* AMENDED****Section 2A amended (Rural land)**

**13**—Section 2A (1) of the *Land and Income Taxation Act 1910* is amended as follows:—

- (a) by inserting in paragraph (a) “, as at 1 July in that financial year,” after “used”;
- (b) by inserting in paragraph (b) “, as at 1 July in that financial year,” after “used”.

**Section 9A inserted**

**14**—After section 9 of the *Land and Income Taxation Act 1910*, the following section is inserted in Part III:—

**Interpretation of Part III**

9A—(1) In this Part—

“**apportioned assessed land value**” means the apportioned assessed land value as determined under section 21A, 21B or 21D;

“**home-unit company**” means a company in which all the issued shares are owned by persons each of whom has an exclusive right to occupy a flat which forms part of a building on home-unit company land;

“**home-unit company land**” means land owned by a home-unit company;

“**land used for residential purposes**”, in relation to retirement village land, means land on which flats are constructed;

“**principal residence**” means a dwelling, flat or structure used for domestic purposes as at 1 July in each financial year;

“**principal residence land**” means land, other than rural land, home-unit company land or retirement village land, on which a principal residence is situated;

\* 1 Geo. V No. 47. For this Act, as amended to 1959, see the Reprint of Statutes (1826-1959), Vol. 3, p. 225. Subsequently amended by No. 39 of 1960, No. 41 of 1961, No. 55 of 1965, No. 80 of 1971, No. 75 of 1973, No. 74 of 1976, No. 85 of 1977, No. 72 of 1978, No. 55 of 1979, Nos. 9 and 78 of 1982, No. 60 of 1983, Nos. 29 and 55 of 1984, No. 108 of 1987, No. 54 of 1989, No. 5 of 1990 and No. 46 of 1991.

**“related person”**, in relation to an owner, means—

- (a) the spouse, former spouse, parent or child of the owner; or
- (b) a beneficiary of the estate of the owner; or
- (c) a shareholder of a home-unit company or a spouse, former spouse, parent or child of the shareholder; or
- (d) a person with an exclusive right to occupy a flat owned by a retirement village or a spouse, former spouse, parent or child of that person;

**“retirement village”** means a complex containing flats predominantly occupied by retired persons under a right conferred—

- (a) by shares; or
- (b) by licence; or
- (c) by any other prescribed scheme;

**“retirement village land”** means land on which a retirement village is situated;

**“used for domestic purposes”** means used by the owner or related person of the owner for domestic purposes.

(2) A person has an exclusive right to occupy a flat notwithstanding that the person—

- (a) lets the flat or part of the flat to another person; or
- (b) shares the occupation of the flat with one or more persons.

### Section 11 amended (Taxable value of land)

**15**—Section 11 (b) of the *Land and Income Taxation Act 1910* is amended by inserting “or the apportioned assessed land value” after “land value”.

### Sections 21A to 21E inserted

**16**—After section 21 of the *Land and Income Taxation Act 1910*, the following sections are inserted in Part III:—

**Apportioned assessed land value**

21A—(1) The apportioned assessed land value in respect of principal residence land where only part of the principal residence is used for domestic purposes is, in relation to that part, determined by multiplying the assessed land value of the principal residence land by the proportion of the floor area of the principal residence which is used for domestic purposes.

(2) The apportioned assessed land value in respect of principal residence land where part of the principal residence is not used for domestic purposes is, in relation to that part, determined by deducting the apportioned assessed land value in respect of the part used for domestic purposes from the assessed land value of the principal residence land.

(3) The apportioned assessed land value in respect of principal residence land where only part of the land is used for domestic purposes is, in relation to that part, determined by multiplying the assessed land value of the principal residence land by the proportion of the land area used for domestic purposes.

(4) The apportioned assessed land value in respect of principal residence land in relation to the part of the land not used for domestic purposes is determined by deducting the apportioned assessed land value in respect of the part used for domestic purposes from the assessed land value of the principal residence land.

**Apportioned assessed land value of flat in home-unit company**

21B—The apportioned assessed land value in respect of a flat in a home-unit company is determined in accordance with the following formula:—

$$A = \frac{F}{T} \times V$$

where—

“A” is the apportioned assessed land value; and

“F” is the floor area of the flat; and

“T” is the total floor area of all the flats constructed on the home-unit company land; and

“V” is the assessed land value of the home-unit company land.

### **Retirement villages**

21C—If retirement village land is partly used for residential purposes and partly for other purposes, the Commissioner is to request the Valuer-General to supply separate valuations in respect of each of those parts.

### **Apportioned assessed land value of flat in retirement village**

21D—The apportioned assessed land value in respect of a flat in a retirement village is determined in accordance with the following formula:—

$$A = \frac{F}{T} \times V$$

where—

- “A” is the apportioned assessed land value; and
- “F” is the floor area of the flat; and
- “T” is the total floor area of all the flats constructed on the retirement village land; and
- “V” is the assessed land value of the part of the retirement village land used for residential purposes.

### **Onus of establishing facts**

21E—(1) The onus is on the owner to establish to the satisfaction of the Commissioner any of the following facts:—

- (a) that land is principal residence land, home-unit company land or retirement village land;
- (b) that all or any part of principal residence land is used for domestic purposes;
- (c) that a residence is a principal residence;
- (d) that all or any part of a principal residence is used for domestic purposes.

(2) Until the owner establishes a fact under subsection (1), the Commissioner may assess land tax payable as the Commissioner thinks appropriate.

