

State Deficit Levy (Amendment) Bill

No.

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LEGISLATIVE ASSEMBLY

Read 1° 7 April 1993

(Brought in by Mr Stockdale and Mr Gude)

A BILL

to amend the **State Deficit Levy Act 1992** and for other purposes.

State Deficit Levy (Amendment) Act 1993

The Parliament of Victoria enacts as follows:

1. *Purpose*

The purpose of this Act is to make certain amendments to the **State Deficit Levy Act 1992**.

2. *Commencement*

(1) Subject to sub-section (2), this Act comes into operation on the day on which it receives the Royal Assent.

(2) Sections 4 (2), 6, 7 and 8 are deemed to have come into operation on 24 November 1992.

Section headings appear in bold italics and are not part of the Act.
(See **Interpretation of Legislation Act 1984**.)

3. Principal Act

In this Act, the **State Deficit Levy Act 1992** is called the Principal Act.

4. Definitions

(1) In section 3 of the Principal Act, for the definition of “Commissioner” **substitute—** 5

‘**“Commissioner”** means the Commissioner of State Revenue;’.

(2) In section 3 of the Principal Act—

(a) in the definition of “**farm land**”, after “**1960**” **insert** “and includes land that would be farm land within the meaning of that Act if it were 2 hectares or more in area”; 10

(b) for the definition of “**single farm enterprise**” **substitute—** 15

‘**“single farm enterprise”** means 2 or more rateable properties—

(a) which—

(i) are farm land; and

(ii) are farmed as a single enterprise; 20
and

(iii) are occupied by the same person or persons—

whether or not the properties are contiguous or are included in the same municipal district; or 25

(b) which—

(i) as to all the properties except one, are farm land farmed as a single enterprise occupied by the same person or persons; and 30

(ii) as to one property contiguous with at least one of the other properties, is the principal place of residence

of that person or one of those persons;’.

5. Interest on unpaid levy

After section 5 (8) of the Principal Act, **insert—**

5 “(9) If, under section 172 of the **Local Government Act 1989**, a Council exempts a person from paying the whole or any part of any interest on a rate or charge in respect of rateable property, the person is also exempt from paying interest on the
10 whole or a similar part (as the case requires), of the interest on the amount of levy on that rateable property which is not paid by the due date, as from the date on which the rate or charge was declared under that Act.”.

15 **6. Waiver**

After section 7 (2) of the Principal Act, **insert—**

20 “(3) If, in any year, the rates or charges payable by a person in accordance with the **Local Government Act 1989** in respect of a rateable property are \$200 or less, the person is entitled to a waiver of the levy in that year payable by that person in respect of that property—

(a) in accordance with sub-section (1); or

25 (b) to the extent that the levy exceeds 50 per centum of the rates and charges so payable—

whichever is the greater waiver.”.

7. Extension of time

30 (1) In section 8 (1) of the Principal Act, after “section 5” **insert** “, or within such longer period as the Council determines at any time, whether before or after the due date for payment of the levy, or first instalment of the levy, to which the notice relates”.

8. New sections 8A and 8B inserted

In Part 2 of the Principal Act, after section 8 **insert—**

‘8A. *Certain accommodation units treated as single rateable property*

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|--|----|
| (1) A Council must treat accommodation units as a single rateable property for the purposes of the payment of the levy in respect of a year if— | 5 |
| (a) a certificate of the Commissioner under this section has been given to the council— | 10 |
| (i) in respect of a preceding year; or | |
| (ii) within 21 days after the date of issue of a notice under section 5 in respect of the current year or within such longer period as the Council determines; and | 15 |
| (b) the certificate is in force in accordance with this section. | 20 |
| (2) A person may apply to the Commissioner for a certificate that 2 or more accommodation units of which the person is the owner be taken to be a single rateable property for the purposes of this Act. | 25 |
| (3) The Commissioner may require the applicant— | |
| (a) to give further particulars; or | 30 |
| (b) to verify particulars—
in relation to the application. | |
| (4) The Commissioner may issue, or refuse to issue, a certificate to the applicant. | |
| (5) A certificate issued under this section continues in force until— | 35 |

(a) the rateable property or properties concerned cease to be accommodation units; or

5 (b) the owner advises the Commissioner that the exemption to which the certificate relates is no longer required.

(6) A person—

10 (a) must not give the Commissioner any information that is false or misleading in any material particular in respect of an application under this section; and

15 (b) must not fail to notify the Commissioner of any change in circumstances which is relevant to an application or a determination under this section.

Penalty: 10 penalty units.

20 (7) In this section, “**accommodation unit**” means rateable property—

(a) for which there is a separate valuation under the **Valuation of Land Act 1960**; and

25 (b) which is part of a health service establishment registered under the **Health Services Act 1988**, other than a day procedure centre or private hospital; and

30 (c) which is not used in connection with a business carried on for profit.

8B. *Where land is in more than one municipal district*

35 (1) If land to which this section applies is, as to any part or parts, rateable property in more than one municipal district—

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- (a) the levy is payable in respect of the part in the municipal district for which the rates and charges payable in accordance with the **Local Government Act 1989** are greater than for any part in any other municipal district; and 5
 - (b) the part or parts of the land situated in the other municipal district or districts are exempt from the payment of the levy. 10
- (2) This section applies to land—
- (a) if the land is under the operation of the **Transfer of Land Act 1958**, for which there is a single folio of the register; 15
 - (b) if the land is not under the operation of the **Transfer of Land Act 1958**—
 - (i) owned by a single owner or joint owners; or 20
 - (ii) in the case of Crown land, occupied by a single occupier or joint occupiers.’

9. New section 10A inserted 25

In Part 3 of the Principal Act, after section 10 **insert**—

“10A. Refunds

- (1) If, within 3 years after receiving a payment of the levy—
 - (a) a Council receives an application from a person for a refund of overpaid levy and finds that the levy has been overpaid to the Council by any person, the Council must refund to that person the amount of the overpaid levy; 30 35

5 (b) a Council finds that the levy has been overpaid to the Council by any person, the Council may refund to that person the amount of the overpaid overpaid levy.

(2) If a Council makes a refund under sub-section (1), the Council—

10 (a) may apply to the Commissioner for reimbursement of the amount of the refund; or

(b) may deduct the amount of the refund from a payment of levy to the Commissioner under section 9.

15 (3) If the Commissioner receives an application for reimbursement of an amount under this section, the amount shall be paid from the Consolidated Fund which is hereby to the necessary extent appropriated accordingly.

20 (4) In this section—

25 (a) a reference to an application includes a reference to an application received before the commencement of section 9 of the **State Deficit Levy (Amendment) Act 1993**; and

30 (b) a reference to overpaid levy includes a reference to a payment of levy that, by reason of an amendment of this Act that came into operation after the payment, became an overpayment of levy.”.

10. New section 11 substituted

For section 11 of the Principal Act **substitute—**

“11. *Delegation*

The Commissioner may, by instrument, delegate to an officer of the public service employed in the administration of this Act any power of the Commissioner under this Act, other than this power of delegation.”.

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