



TASMANIA

LAND TAX AMENDMENT ACT 2020

No. 14 of 2020

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LAND TAX AMENDMENT ACT 2020

No. 14 of 2020

An Act to amend the *Land Tax Act 2000*

[Royal Assent 6 July 2020]

Be it enacted by Her 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:

1. Short title

This Act may be cited as the *Land Tax Amendment Act 2020*.

2. Commencement

This Act commences on the day on which this Act receives the Royal Assent, but if it does not receive the Royal Assent by 1 July 2020 this Act is taken to have commenced on 1 July 2020.

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3. Principal Act

In this Act, the *Land Tax Act 2000** is referred to as the Principal Act.

4. Section 19EA inserted

After section 19E of the Principal Act, the following section is inserted in Division 2:

19EA. Limited exempt land: adversely impacted commercial properties

- (1) Land tax is not payable in respect of land, during the eligible period, if –
 - (a) the Commissioner is satisfied, on either or both of the following grounds, that the land, on 1 July 2020, is commercial land:
 - (i) the code assigned to the land, as part of the last valuation of the land performed on or before 1 July 2020 under the *Valuation of Land Act 2001*, is a commercial code;
 - (ii) such other grounds that the Commissioner considers reasonable in the circumstances; and

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- (b) the Commissioner is satisfied that the owner of the land has been adversely financially impacted during the pandemic period, in a manner that is unexpected and not insignificant, as a result of one or more of the following:
 - (i) the amount of income, payable to the owner in respect of the land, has been reduced as a result of the effects of COVID-19, including a loss of rent or licence fees;
 - (ii) all or any part of the land –
 - (A) is available for lease, or licence, during the pandemic period; and
 - (B) has remained vacant for all or part of that period despite the owner taking all actions, that are reasonable in the circumstances, to advertise that the land is so available; and

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- (C) in the opinion of the Commissioner, was not so leased, or licensed, as a result of the effects of COVID-19;
 - (iii) the business operated on the land by the owner has been affected as a result of the effects of COVID-19; and
 - (c) the owner of the land has applied to the Commissioner, before 1 July 2021 and in a form approved by the Commissioner, for land tax not to be payable in respect of the land during the eligible period; and
 - (d) the Commissioner has approved the application referred to in paragraph (c) in respect of the land.
- (2) Despite subsection (1)(a)(i), the Commissioner may determine that land is not commercial land even if the code assigned to the land, as part of the last valuation of the land performed on or before 1 July 2020 under the *Valuation of Land Act 2001*, is a commercial code.

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(3) A decision of the Commissioner as to whether this section applies to land is a non-reviewable decision within the meaning of the *Taxation Administration Act 1997*.

(4) In this section –

COVID-19 means the disease, known as coronavirus disease 2019 (COVID-19), declared under section 40 of the *Public Health Act 1997* to be a notifiable disease;

eligible period means the financial year commencing on 1 July 2020;

pandemic period means the period during which a public health emergency has been declared in respect of COVID-19 under the *Public Health Act 1997*.

5. Repeal of Act

This Act is repealed on the first anniversary of the day on which it received the Royal Assent.

*[Second reading presentation speech made in:–
House of Assembly on 24 June 2020
Legislative Council on 24 June 2020]*