

## **Metropolitan Region Improvement Tax Amendment Bill 2005**

### **Explanatory Memorandum**

The purpose of this Bill is to make certain amendments consequential on the *Planning and Development Bill 2005*. These are contained in a separate bill from the *Planning and Development (Consequential and Transitional Provisions) Bill 2005* as the amendments constitute the imposition of taxation for the purposes of section 46(7) of the *Constitution Acts Amendment Act 1899*. Importantly, however, the Bill does not impose a new tax.

The Bill is identical to the *Metropolitan Region Improvement Tax Amendment Bill 2004* as second read in the Legislative Council of the 36<sup>th</sup> Parliament on 19 October 2004. The Bill lapsed on 23 January 2005 when the 36<sup>th</sup> Parliament was prorogued and dissolved. The Bill has been reintroduced.

Amendments are required to the *Metropolitan Region Improvement Tax Act 1959* to ensure continuity in the imposition and payment of the metropolitan region improvement tax through the repeal of the *Metropolitan Region Town Planning Scheme Act 1959* and the enactment of the consolidating *Planning and Development Act 2005*. There is no change to the metropolitan region improvement tax itself.

The *Metropolitan Region Improvement Tax Act 1959* is amended to replace references to the *Metropolitan Region Town Planning Scheme Act 1959* with the *Planning and Development Act 2005*.

Outlined below is an examination of the Bill on a clause-by-clause basis.

Clause 1: provides the short title of the Act.

Clause 2: provides that the Act comes into operation on the day on which the *Planning and Development Act 2005* comes into operation.

Clause 3: provides that it is the *Metropolitan Region Improvement Tax Act 1959* that is being amended.

Clause 4: provides that section 8 of the *Metropolitan Region Improvement Tax Act 1959* is amended to ensure continuity of the imposition and payment of the metropolitan region improvement tax in the year the *Planning and Development Bill 2005* is enacted and in subsequent years thereafter.