

Duties Amendment Bill 2011

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Western Australia

LEGISLATIVE ASSEMBLY

Duties Amendment Bill 2011

A Bill for

An Act to amend the *Duties Act 2008*.

The Parliament of Western Australia enacts as follows:

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Part 1 — Preliminary

1. Short title

This is the *Duties Amendment Act 2011*.

2. Commencement

This Act comes into operation, or is deemed to have come into operation, as follows —

- (a) Part 1 comes into operation on the day on which this Act receives the Royal Assent (*assent day*);
- (b) Part 2 is deemed to have come into operation on 24 December 2010;
- (c) Part 3 comes into operation on the day after assent day.

3. Act amended

This Act amends the *Duties Act 2008*.

1 **Part 2 — Retrospective amendments to *Duties Act 2008***

2 **4. Section 3 amended**

3 In section 3 in the definition of *land*:

4 (a) after paragraph (b) insert:

5
6 (ca) an estate or interest in a mining tenement; and

7 (cb) anything that —

8 (i) under the authority (whether direct or
9 indirect) of a mining tenement, is fixed
10 to land that is the subject of that mining
11 tenement; and

12 (ii) would be part of that land as a fixture if
13 the mining tenement were a freehold
14 estate in the land;

15 and

16

17 (b) after paragraph (c) insert:

18

19 (da) a pipeline, as defined in the *Petroleum*
20 *Pipelines Act 1969* section 4(1), constructed on
21 land under the authority of a licence under that
22 Act; and
23

24 **5. Section 149 amended**

25 (1) After section 149(1) insert:

26

27 (2A) For the purposes of subsections (2) and (3), the
28 following are to be taken to be part of land as a
29 fixture —

30 (a) anything that —

31 (i) under the authority (whether direct or
32 indirect) of a mining tenement, is fixed

s. 5

- 1 to land that is the subject of that mining
2 tenement; and
- 3 (ii) would be part of that land as a fixture if
4 the mining tenement were a freehold
5 estate in the land;
- 6 (b) a pipeline, as defined in the *Petroleum*
7 *Pipelines Act 1969* section 4(1), constructed on
8 land under the authority of a licence under that
9 Act.
- 10
- 11 (2) After section 149(3) insert:
- 12
- 13 (4) In subsections (2A), (2) and (3), a reference to land
14 does not include anything that is land under
15 paragraph (cb), (da) or (d) of the definition of *land* in
16 section 3.
17

- 1 **35. When landholder duty deemed to arise in certain cases**
- 2 (1) When this clause uses a term that is used in Chapter 3, the
- 3 term has the same meaning in this clause as it has in that
- 4 Chapter.
- 5 (2) This clause applies to any acquisition of an interest in an
- 6 entity —
- 7 (a) that became a relevant acquisition during the
- 8 relevant period; and
- 9 (b) that would not have become a relevant acquisition
- 10 during that period if the *Duties Amendment*
- 11 *Act 2011* Part 2 had not been enacted.
- 12 (3) If this clause applies to an acquisition of an interest in an
- 13 entity, liability (if any) for landholder duty chargeable in
- 14 respect of the acquisition is to be treated for all purposes of
- 15 this Act as arising on the later of —
- 16 (a) the day on which the *Duties Amendment Act 2011*
- 17 Part 3 comes into operation; or
- 18 (b) the day on which the liability would ordinarily arise
- 19 by the operation of this Act.
- 20

