

c2023-070D
OPP--Opposition

LEGISLATIVE COUNCIL

Revenue, Fines and Other Legislation Amendment Bill 2023

First print

Proposed amendments

No. 1 **Primary production**

Page 10, Schedule 4. Insert after line 8—

[2A] Section 10AA Exemption for land used for primary production

Insert after section 10AA(3)—

- (3A) In determining the dominant use of land for the purposes of subsection (3), any part of the land used as an easement for network infrastructure associated with a renewable energy zone is to be excluded.

[2B] Section 10AA(5)

Insert at the end of section 10AA—

- (5) In this section—
network infrastructure has the same meaning as in the *Electricity Infrastructure Investment Act 2020*.
renewable energy zone has the same meaning as in the *Electricity Infrastructure Investment Act 2020*.

No. 2 **Exemption from payroll tax for payments by medical centres to registered health practitioners for particular period**

Page 11, Schedule 5. Insert before line 2—

[1AA] Section 35 Amounts under relevant contracts taken to be wages

Insert at the end of section 35—

- (4) Amounts paid or payable by an employer during the relevant period for or in relation to the performance of work relating to a contract under which a person provides services as a registered health practitioner at a medical centre are taken—
(a) not to be wages paid or payable during the relevant year, and
(b) to be amounts for which no person is liable to pay payroll tax in relation to the payment.
- (5) Subsection (4) does not entitle a person to a refund for any payroll tax paid under this Act before 1 July 2023.

(6) In this section—

medical centre means premises that are used to provide health services, including preventative care, diagnosis, medical or surgical treatment, counselling or alternative therapies, to out-patients only, if the services are principally provided by health care professionals.

relevant period means the period—

- (a) starting on 1 July 2018, and
- (b) ending on 30 June 2025.

(7) Subclauses (4)—(6) and this subclause are repealed on 1 July 2025.