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c2022-066C

**LEGISLATIVE COUNCIL**

**State Revenue and Fines Legislation Amendment (Miscellaneous) Bill 2022**

**Second print**

**Proposed amendment**

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No. 1 **Surcharge land tax exemption**

Page 18, Schedule 5[4]. Insert after line 24—

(6AA) Surcharge land tax may not be refunded under this section if—

- (a) completion of the transfer of the residential land to the Australian corporation occurred before 21 June 2016, and
- (b) an application for the refund was not made on or before 21 June 2021.

No. 2 **Surcharge land tax exemption**

Page 18, Schedule 5[5], line 26. Omit “section 5C(6)”.

Insert instead “section 5C(6AA), as inserted by item [4]”.