



New South Wales

State Revenue Legislation Amendment (Defence Force Concessions) Bill 2009

Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

Overview of Bill

The objects of this Bill are:

- (a) to amend the *First Home Owner Grant Act 2000* to allow a grant, similar to the first home owner grant, to be paid to members of the Defence Force who are first home owners but do not comply with the residence requirement for the first home owner grant, and
- (b) to amend the *Duties Act 1997* to provide that members of the Defence Force do not have to comply with the residence requirement to be eligible for duty concessions under the First Home Plus scheme.

Outline of provisions

Clause 1 sets out the name (also called the short title) of the proposed Act.

Clause 2 provides that the proposed Act is taken to have commenced on the day on which the Bill for the proposed Act was introduced into the Legislative Assembly.

Schedule 1 Amendment of First Home Owner Grant Act 2000 No 21

Schedule 1 [3] provides that a grant (an *ADF home buyer's grant*) is payable to members of the Defence Force if the applicant or, if there are 2 or more of them, each of the applicants complies with the eligibility criteria for a first home owner grant (except for the residence requirement) and is enrolled to vote in NSW elections. Under the residence requirement, a first home owner must live in the home for at least 6 months, within 12 months after the purchase of the home. The amount of the ADF home buyer's grant will be the same as the first home owner grant, and the first home owner boost and NSW new home buyers supplement will apply to applicants for the ADF home buyer's grant in the same way as they apply to applicants for the first home owner grant. If there are 2 or more applicants for the grant, at least one of the applicants must be a member of the Defence Force. The amendment applies only to members of the Permanent Forces of the Defence Force and not to members of the Reserves. **Schedule 1 [1]** is a consequential amendment.

Schedule 1 [2] removes unnecessary and incorrect cross-references in existing provisions.

Schedule 1 [4] enables savings and transitional regulations to be made as a consequence of the enactment of the proposed Act.

Schedule 2 Amendment of Duties Act 1997 No 123

Schedule 2 [1] provides for a similar concession in relation to the First Home Plus scheme, which entitles first home owners to an exemption from or reduction in duty payable on the purchase of a first home or block of land for a first home. The amendment provides that members of the Defence Force (who are enrolled to vote in NSW elections) do not have to comply with the residence requirement to be eligible for the scheme.

Schedule 2 [2] enables savings and transitional regulations to be made as a consequence of the enactment of the proposed Act.

First print



New South Wales

State Revenue Legislation Amendment (Defence Force Concessions) Bill 2009

Contents

	Page
1 Name of Act	2
2 Commencement	2
Schedule 1 Amendment of First Home Owner Grant Act 2000 No 21	3
Schedule 2 Amendment of Duties Act 1997 No 123	5



New South Wales

State Revenue Legislation Amendment (Defence Force Concessions) Bill 2009

No. , 2009

A Bill for

An Act to amend the *First Home Owner Grant Act 2000* and the *Duties Act 1997* to make provision for grants and duty concessions in respect of Defence Force personnel.

The Legislature of New South Wales enacts:	1
1 Name of Act	2
This Act is the <i>State Revenue Legislation Amendment (Defence Force Concessions) Act 2009</i> .	3 4
2 Commencement	5
This Act is taken to have commenced on the day the Bill for this Act was introduced into the Legislative Assembly.	6 7

Schedule 1	Amendment of First Home Owner Grant Act 2000 No 21	1
		2
[1]	Section 3 Definitions	3
	Omit “a grant” from the definition of <i>first home owner grant</i> .	4
	Insert instead “a first home owner grant”.	5
[2]	Section 7 Entitlement to grant	6
	Omit section 7 (2) and (3). Insert instead:	7
	(2) An applicant need not comply with the eligibility criteria to the extent the applicant is exempted from compliance with the eligibility criteria by this Act.	8 9 10
	(3) A first home owner grant is payable before completion of the relevant eligible transaction if payment is authorised under section 20.	11 12 13
[3]	Section 43A	14
	Insert before section 44:	15
43A	Special grant for ADF personnel	16
	(1) A grant (an <i>ADF home buyer’s grant</i>) is payable on an application under this Act if:	17 18
	(a) the applicant or, if there are 2 or more of them, at least one of the applicants is a member of the Defence Force on the commencement date of the eligible transaction, and	19 20 21
	(b) the applicant or, if there are 2 or more of them, each of the applicants:	22 23
	(i) complies with the eligibility criteria for a first home owner grant (except for the residence requirement), and	24 25 26
	(ii) is enrolled to vote in State elections (under the <i>Parliamentary Electorates and Elections Act 1912</i>) on the commencement date of the eligible transaction, and	27 28 29 30
	(c) the transaction for which the grant is sought:	31
	(i) is an eligible transaction, and	32
	(ii) has been completed.	33
	(2) Subject to this section, this Act applies in relation to an ADF home buyer’s grant in the same way as it applies to a first home owner grant, with any necessary modifications, as if a reference	34 35 36

State Revenue Legislation Amendment (Defence Force Concessions)
Bill 2009

Schedule 1 Amendment of First Home Owner Grant Act 2000 No 21

	in this Act to a first home owner grant included a reference to an ADF home buyer's grant.	1 2
(3)	The residence requirement does not apply to an ADF home buyer's grant.	3 4
(4)	An ADF home buyer's grant is payable in respect of an eligible transaction only if a first home owner grant is not payable in respect of the same eligible transaction.	5 6 7
(5)	In this section, a <i>member of the Defence Force</i> means a member of the Permanent Forces of the Australian Defence Force (within the meaning of the <i>Defence Act 1903</i> of the Commonwealth).	8 9 10
[4]	Schedule 1 Savings, transitional and other provisions	11
	Insert at the end of clause 1 (1):	12
	<i>State Revenue Legislation Amendment (Defence Force Concessions) Act 2009</i>	13 14

Schedule 2 Amendment of Duties Act 1997 No 123

[1] Section 76 Residence requirement

Insert after section 76 (5):

- (6) The residence requirement does not apply to an application under the scheme if, on the date of the agreement or transfer:
 - (a) the applicant or, if there are 2 or more of them, at least one of the applicants is a member of the Permanent Forces of the Australian Defence Force (within the meaning of the *Defence Act 1903* of the Commonwealth), and
 - (b) the applicant or, if there are 2 or more of them, each of the applicants is enrolled to vote in State elections (under the *Parliamentary Electorates and Elections Act 1912*).

[2] Schedule 1 Savings, transitional and other provisions

Insert at the end of clause 1 (1):

State Revenue Legislation Amendment (Defence Force Concessions) Act 2009