



New South Wales

# State Revenue Legislation Amendment Bill 2017

## Explanatory note

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

## Overview of Bill

The objects of this Bill are as follows:

- (a) to amend the *Duties Act 1997*:
  - (i) to clarify the application of that Act to instruments that are in a digital form, and
  - (ii) to provide for the charging of nominal duty (rather than ad valorem duty) on certain transfers of property to the custodian of a trustee of a self managed superannuation fund where duty on an agreement for the sale or transfer of the property has been paid and the purchaser is the trustee, and
  - (iii) to clarify the matters of which the Chief Commissioner must be satisfied for nominal duty (rather than ad valorem duty) to be charged on transfers of trust property that are a consequence of the retirement or appointment of a trustee, and
  - (iv) to provide for an exemption from duty for the vesting of land occurring as a consequence of the merger of credit unions or of authorised deposit-taking institutions with mutual structures, and
  - (v) to extend existing exemptions from duty on transfers following the break-up of marriages and de facto relationships to cover such transfers to trustees under the *Bankruptcy Act 1966* of the Commonwealth, and
  - (vi) to make further provision in relation to the aggregation of interests acquired by a person in a landholder for the purposes of liability for landholder duty, and
  - (vii) to ensure that the liabilities of a landholder are disregarded in determining whether a person has an interest in a landholder that makes the person liable for landholder duty, and

- (viii) to make further provision in relation to the tracing of interests through linked entities of a unit trust scheme or company for the purposes of determining whether the scheme or company is a landholder, and
  - (ix) to extend an existing anti-avoidance measure (which ensures that certain land holdings transferred from a unit trust scheme or company within 12 months of a person acquiring an interest in the scheme or company are counted when determining whether the scheme or company is a landholder) so that the measure covers agreements for the sale or transfer of land holdings, and
  - (x) to prevent the avoidance of liability for landholder duty by the use of arrangements that include combined put and call options (as an alternative to an agreement for sale or transfer), and
  - (xi) to make further provision to prevent a person who enters into an agreement to purchase shares or units in a landholder avoiding landholder duty by opting to defer registration of the purchase, and
  - (xii) to extend existing exemptions from duty connected with transfers between family members of land used for primary production to (among other things) cover transfers from a self managed superannuation fund where a member of the fund and the person to whom the land is transferred are family members, and
  - (xiii) to provide for an exemption from duty connected with transfers of property between superannuation funds that are required to be made under transitional arrangements relating to the Commonwealth's MySuper reforms, and
  - (xiv) to make further provision for the test to be applied in determining the amount of duty that a person is liable to pay as a result of a tax avoidance scheme that is of an artificial, blatant or contrived nature, and
  - (xv) to extend the circumstances in which a trustee and another trustee, a natural person and a trustee, and a private company and a trustee are treated as being "associated" for the purposes of liability for duty, by tracing through to sub-trusts, and
  - (xvi) to make other minor and consequential amendments,
- (b) to amend the *Land Tax Management Act 1956* to require a Government entity that leases land to make the lessee aware that the lessee can be liable for land tax on the land,
- (c) to amend the *Payroll Tax Act 2007*:
- (i) to provide that certain wages paid by employment agents who on-hire their common law employees to clients of the agents are exempt from payroll tax if wages paid by the clients to their own employees are "exempt wages", and
  - (ii) to exempt from payroll tax wages paid under the Supporting Leave for Living Organ Donors Programme, and
  - (iii) to update other provisions of that Act,
- (d) to amend various Acts to permit disclosures to the Australian Charities and Not-for-profits Commission.

## Outline of provisions

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

**Clause 2** provides for the commencement of the proposed Act on the date of assent to the proposed Act.

## Schedule 1      Amendment of Duties Act 1997 No 123

### Instruments in digital form

Schedule 1 [1]–[8], [10], [11], [21] and [40] make it clear that, for the purposes of the *Duties Act 1997*:

- (a) an instrument includes an instrument that is in digital form, and
- (b) the provisions of that Act that apply to written instruments also apply to instruments that are in digital form.

**Schedule 1 [44]** repeals a provision that is made redundant by those amendments.

#### **No double duty on certain transfers to custodians of self managed superannuation funds**

**Schedule 1 [9]** extends a provision under which nominal duty of \$10 is chargeable for certain transfers not in conformity with an agreement for sale or transfer of property on which duty has already been paid. The provision is extended to transfers in which the purchaser under the agreement is the trustee of a self managed superannuation fund and the transferee is the custodian of that trustee.

#### **Transfers of trust property consequent on retirement or appointment of trustees**

**Schedule 1 [12], [14] and [15]** ensure that it is clear that nominal duty of \$50 is chargeable on certain transfers of trust property that are a consequence of the retirement or appointment of trustees only if the Chief Commissioner is satisfied that (among other things) the transfers are not part of a scheme to avoid duty that involves conferring an interest, in relation to the trust property, on a new trustee or other person so as to cause any person to cease holding a beneficial interest in that property. Ad valorem duty may be chargeable on those transfers, instead of nominal duty, if the Chief Commissioner fails to be satisfied that they are not part of such a scheme. **Schedule 1 [13]** is a consequential amendment.

#### **Duty exemption—merger of credit unions and mutual authorised deposit-taking institutions**

**Schedule 1 [16]** provides for an exemption from duty for the vesting of land in one or more credit unions, or in one or more authorised deposit-taking institutions with mutual structures (*mutual ADIs*), that is a consequence of a merger of those credit unions or mutual ADIs. **Schedule 1 [39]** makes a related amendment that inserts a definition of *credit union* into the Dictionary.

#### **Duty exemptions—break-up of marriages and other relationships**

**Schedule 1 [17] and [18]** remake and extend provisions that exempt certain transfers from duty that are made as a consequence of the break-up of a marriage or de facto relationship. In particular, the provisions are extended to transfers to a trustee under the *Bankruptcy Act 1966* of the Commonwealth of the estate of either of the parties to the marriage or relationship. **Schedule 1 [19] and [20]** are consequential amendments.

#### **Relevant acquisitions for purposes of landholder duty—aggregation of interests**

**Schedule 1 [22]** remakes and modifies provisions that define when a person makes a *relevant acquisition* in respect of a landholder and is, therefore, liable to pay landholder duty. The provisions are modified by setting out circumstances to be taken into account in determining whether acquisitions form, evidence, give effect to or arise from substantially one arrangement between the acquirers.

#### **Liabilities of landholder disregarded when determining interest held in landholder**

A person has an interest in a landholder if the person would be entitled to any property of the landholder if all of the property were distributed, and a person has a significant interest in a landholder if the person would be entitled to a certain proportion of the property of the landholder if all of the property were distributed. **Schedule 1 [23]** ensures that the liabilities of the landholder are disregarded when determining whether the person has an interest or a significant interest in the landholder.

### **Linked entities and landholders**

**Schedule 1 [26]** replaces provisions that enable the tracing of interests through linked entities of unit trust schemes and companies for the purposes of determining whether the scheme or company is a landholder. In particular, **Schedule 1 [26]** modifies the definitions of a *linked entity* to ensure that:

- (a) entities in a chain are regarded as linked to a private unit trust scheme or private company if the scheme or company would be entitled to receive at least 50% of the value of all of the property of persons in the chain if all of that property were distributed, and
- (b) liabilities of entities in a chain are disregarded when valuing the property of those persons for the purposes of determining whether they are linked entities of a unit trust scheme or company (similar to the amendment made by **Schedule 1 [23]**).

**Schedule 1 [26]** also makes amendments in the nature of statute law revision.

### **Land holdings agreed to be transferred from landholder counted**

**Schedule 1 [27] and [28]** extend an anti-avoidance measure providing that, for the purpose of determining whether an acquisition is dutiable, the land holdings of a private unit trust scheme or private company are taken to include any land holdings transferred to the person acquiring the interest, or an associated person, within 12 months before the acquisition. This means that those land holdings count when calculating whether the scheme or company has land holdings in NSW with a sufficient threshold value (\$2,000,000 or more) for the scheme or company to be a landholder. In particular, **Schedule 1 [27] and [28]** ensure that land holdings agreed to be transferred to the person acquiring the interest, or an associated person, within 12 months before the acquisition also count towards the threshold. **Schedule 1 [29] and [30]** are consequential amendments.

### **Combined put and call options**

**Schedule 1 [31]** amends a section that ensures that, for the purposes of assessing liability for landholder duty, the transferor and transferee under an uncompleted agreement for the sale or transfer of land are taken to be separately entitled to the whole of the land. The section is amended so that arrangements that include both a put option and a call option are treated in the same way as uncompleted agreements.

### **Point in time at which an interest in a landholder is acquired**

**Schedule 1 [33]** amends a provision that prevents a person who enters into an agreement to purchase shares or units in a landholder avoiding landholder duty by opting to defer registration of the purchase indefinitely. Currently, the person is treated as having acquired an interest in a landholder on the “agreement liability date” (for example, when the consideration is first paid or 12 months after the agreement is first executed), rather than on the registration date. The proposed amendment ensures that landholder duty is also chargeable in cases in which the company or unit trust scheme concerned has ceased to be a landholder on the “agreement liability date”, so long as the company or scheme was a landholder when the agreement was made. **Schedule 1 [25]** is a consequential amendment.

### **Transfers of primary production land**

**Schedule 1 [34] and [35]** make further provision for the exemption from duty on certain transfers and other transactions between family members relating to land used for primary production. **Schedule 1 [34]** extends the exemption to transfers and other transactions relating to land used for primary production and held before the transaction in a self managed superannuation fund where a member of the fund and the transferee, lessee or assignee concerned are family members.

Currently, the land must have been used for primary production in connection with a business carried on by the transferee, lessee or assignee, or by a family member of the transferee, lessee or assignee. **Schedule 1 [35]** ensures that, alternatively, the land must have been used for primary production in connection with a business carried on by a company, or under a trust, controlled by

the transferee, lessee or assignee (or controlled by a family member of the transferee, lessee or assignee).

### **MySuper transitional arrangements**

**Schedule 1 [36]** provides for an exemption from duty in connection with transfers of property between superannuation funds that are required to be made under transitional arrangements (relating to the Commonwealth's MySuper reforms) that are provided for in the *Superannuation Industry (Supervision) Act 1993* of the Commonwealth.

### **General anti-avoidance provisions**

**Schedule 1 [37]** amends a provision under which the amount of duty that a person is liable to pay as a result of a tax avoidance scheme that is of an artificial, blatant or contrived nature is the amount of duty avoided by the person. Currently, the *amount of duty avoided* by the person is the amount that would have been payable, or that it is reasonable to expect would have been payable, by the person if the tax avoidance scheme had not been entered into or made. The proposed amendment ensures that the amount that it is reasonable to expect would have been payable by the person is determined on the assumption that a reasonable alternative to enter into or making the scheme would have been adopted.

### **“Associated persons” and sub-trusts**

**Schedule 1 [42]** amends the definition of *associated person* to extend the circumstances in which a trustee and another trustee, natural person or company are treated as being “associated” for the purposes of liability for duty, by tracing through to sub-trusts. Dutiable transactions made by or to associated persons, and interests acquired in a landholder by associated persons, may be aggregated for the purposes of duty under Chapters 2 and 4 of the *Duties Act 1997*.

**Schedule 1 [43]** inserts a definition of *sub-trust* that is related to the amendment proposed to be inserted by **Schedule 1 [42]**.

### **Statute law revision**

**Schedule 1 [24]** omits superfluous words in section 150 (1A) of the *Duties Act 1997*. Section 150 (1A) contains a reference to an interest in a landholder that is a debt interest within the meaning of a Division of a Commonwealth Act or that would be such a debt interest if the landholder were a company for the purposes of that Division. Under the *Duties Act 1997*, landholders can be unit trust schemes or companies. As the relevant Division of the Commonwealth Act refers to debt interests in “entities”, which under that Act include trusts (in addition to companies and other bodies), the reference in section 150 (1A) to an interest that would be a debt interest within the meaning of the relevant Division if the landholder were a company is superfluous.

**Schedule 1 [32]** clarifies the meaning of references in a provision to a vendor or purchaser landholder or linked entity in cases where the landholder or linked entity is a unit trust scheme, a trust or an unincorporated body.

**Schedule 1 [41]** remakes the definition of *private company*, with a minor modification to that definition in the nature of statute law revision.

### **Savings and transitional provisions**

**Schedule 1 [38]** provides for savings and transitional matters.

## **Schedule 2      Amendment of Land Tax Management Act 1956 No 26**

**Schedule 2 [3]** requires a Government entity that leases land to disclose to the lessee, in writing, that the lessee will be liable for land tax in respect of the land under the *Land Tax Management Act 1956*, if land tax is payable by the lessee under section 21C of that Act. Under section 21C of the *Land Tax Management Act 1956*, a lessee is generally liable for land tax payable in respect of

land leased by a Government entity (which includes the Crown and councils), as if the lessee were the owner of the land. If the Government entity fails to make the required disclosure, and the lessee fails to pay the land tax payable, the Chief Commissioner of State Revenue can recover the unpaid tax from the Government entity, which is made jointly and severally liable for the unpaid tax. The Government entity is entitled to be indemnified by the lessee for any payment it makes to the Chief Commissioner to discharge that liability.

**Schedule 2 [1]** makes it clear that a lease includes an agreement to lease.

**Schedule 2 [2]** is a consequential amendment.

**Schedule 2 [4]** provides for transitional matters.

### **Schedule 3      Amendment of Payroll Tax Act 2007 No 21**

Division 8 of Part 3 of the *Payroll Tax Act 2007* ensures that an employment agent who on-hires a worker for a client is required to pay payroll tax on amounts paid by the employment agent to the worker (the *service provider*) for services provided to the client. In particular, the employment agent is taken to be an employer, the service provider is taken to be an employee of the employment agent and the amounts paid to the service provider are taken to be wages. The amounts paid to the service provider are not taken to be wages if they would be exempt from payroll tax had the service provider been paid as an employee of the client. **Schedule 3 [5] and [7]** of the proposed amendments remove doubt that wages paid to a service provider who is a common law employee of the employment agent are exempt from payroll tax if they would be exempt from payroll tax had the service provider performed the services as an employee of the client. **Schedule 3 [1] and [3]** are consequential amendments.

**Schedule 3 [5]** also permits wages that are paid under the Supporting Leave for Living Organ Donors Programme to be treated as exempt wages for payroll tax purposes.

**Schedule 3 [2]** updates an exemption from payroll tax that applies to certain motor vehicle allowances, to reflect changes in Commonwealth legislation.

**Schedule 3 [4]** makes an amendment in the nature of statute law revision, including an amendment that is related to the fact that the wages of staff in local health districts, which may be clients of employment agents, are paid or payable by the Crown.

**Schedule 3 [6]** updates a reference to the title of a Public Service agency.

**Schedule 3 [8]** provides for transitional matters.

### **Schedule 4      Amendments relating to permitted disclosures**

**Schedule 4** amends the Acts listed in that Schedule to permit information to be disclosed to the Australian Charities and Not-for-profits Commission.



New South Wales

# State Revenue Legislation Amendment Bill 2017

## Contents

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	Page
1 Name of Act	2
2 Commencement	2
<b>Schedule 1 Amendment of Duties Act 1997 No 123</b>	<b>3</b>
<b>Schedule 2 Amendment of Land Tax Management Act 1956 No 26</b>	<b>14</b>
<b>Schedule 3 Amendment of Payroll Tax Act 2007 No 21</b>	<b>16</b>
<b>Schedule 4 Amendments relating to permitted disclosures</b>	<b>18</b>



New South Wales

# State Revenue Legislation Amendment Bill 2017

No. , 2017

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## **A Bill for**

An Act to make miscellaneous changes to certain State revenue legislation.

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**The Legislature of New South Wales enacts:**

1

**1 Name of Act**

2

This Act is the *State Revenue Legislation Amendment Act 2017*.

3

**2 Commencement**

4

This Act commences on the date of assent to this Act.

5

<b>Schedule 1</b>	<b>Amendment of Duties Act 1997 No 123</b>	1
<b>[1] Section 10</b>		2
	Omit the section. Insert instead:	3
	<b>10 Form of dutiable transaction is immaterial</b>	4
	The duty charged by this Chapter is payable whether or not a dutiable transaction is effected by an instrument or by any other means.	5 6
<b>[2] Section 12 When does a liability for duty arise?</b>		7
	Omit “a written” from section 12 (2). Insert instead “an”.	8
<b>[3] Section 15 Necessity for instrument or written statement</b>		9
	Omit “a written instrument” wherever occurring in section 15 (1) and (4).	10
	Insert instead “an instrument”.	11
<b>[4] Section 15 (4)</b>		12
	Omit “the written instrument”. Insert instead “the instrument”.	13
<b>[5] Section 16 Lodging instrument or written statement with Chief Commissioner</b>		14
	Omit “written instrument” wherever occurring. Insert instead “instrument”.	15
<b>[6] Section 16 (2)</b>		16
	Insert after section 16 (1):	17
	(2) If the instrument is in a digital form, the instrument must be lodged with the Chief Commissioner in a form and manner approved by the Chief Commissioner.	18 19 20
<b>[7] Section 16A Lodging purchaser’s declaration with Chief Commissioner</b>		21
	Omit “written instrument”. Insert instead “instrument”.	22
<b>[8] Section 16A</b>		23
	Omit “section 16 (1)”. Insert instead “section 16”.	24
<b>[9] Section 18 No double duty</b>		25
	Omit section 18 (3) (d). Insert instead:	26
	(d) at the time the agreement was entered into, and at the completion or settlement of the agreement:	27 28
	(i) the purchaser under the agreement (other than a purchaser who purchased as a trustee) and the transferee under the transfer were related persons, or	29 30 31
	(ii) if the purchaser purchased as a trustee (other than as a trustee of a self managed superannuation fund)—the transferee and the beneficiary were related persons, or	32 33 34
	(iii) if the purchaser purchased as a trustee of a self managed superannuation fund—the transferee under the transfer was the custodian of that trustee.	35 36 37
<b>[10] Section 49 Interim payment of duty</b>		38
	Omit “A written instrument” from section 49 (2). Insert instead “An instrument”.	39

<b>[11] Section 50A Cancelled transfers of dutiable property</b>	1
Omit “a written” from section 50A (1). Insert instead “an”.	2
<b>[12] Section 54 Change in trustees</b>	3
Insert in alphabetical order in section 54 (1):	4
<i>dutiable trust property</i> means dutiable property that is trust property.	5
<b>[13] Section 54 (2), (3A) and (4)</b>	6
Omit “dutiable property” wherever occurring. Insert instead “dutiable trust property”.	7
<b>[14] Section 54 (2A)</b>	8
Omit the subsection. Insert instead:	9
(2A) Duty of \$50 is chargeable in respect of a transfer of dutiable trust property to any of the following as a consequence of the retirement of a trustee or the appointment of a new trustee if the Chief Commissioner is satisfied that the transfer is not part of a scheme to avoid duty that involves conferring an interest, in relation to the dutiable trust property, on a new trustee or any other person (whether or not as a beneficiary) so as to cause any person to cease holding the whole or any part of a beneficial interest (or potential beneficial interest) in that property:	10
(a) a licensed trustee company that is not a special trustee,	11
(b) a trustee of a self managed superannuation fund,	12
(c) a trustee of a special disability trust.	13
<b>[15] Section 54 (3)</b>	14
Omit the subsection. Insert instead:	15
(3) Duty of \$50 is chargeable in respect of a transfer of dutiable trust property to a person (other than to a licensed trustee company, a special trustee, a trustee of a self managed superannuation fund or a trustee of a special disability trust) as a consequence of the retirement of a trustee or the appointment of a new trustee if the Chief Commissioner is satisfied that, as the case may be:	16
(a) none of the continuing trustees remaining after the retirement of a trustee is or can become a beneficiary under the trust, and	17
(b) none of the trustees of the trust after the appointment of a new trustee is or can become a beneficiary under the trust, and	18
(c) the transfer is not part of a scheme to avoid duty that involves conferring an interest, in relation to the dutiable trust property, on a new trustee or any other person (whether or not as a beneficiary) so as to cause any person to cease holding the whole or any part of a beneficial interest (or potential beneficial interest) in that property.	19
If the Chief Commissioner is not so satisfied, the transfer is chargeable with the same duty as a transfer to a beneficiary under and in conformity with the trusts subject to which the property is held, unless subsection (3A) applies.	20
<b>[16] Section 65 Exemptions from duty</b>	21
Insert after section 65 (13A):	22
(13B) <b>Vesting by statute law—merger of credit unions or mutual ADIs</b>	23
No duty is chargeable under this Chapter on the vesting of land in New South Wales in one or more credit unions or mutual ADIs by, or expressly authorised	24

by, statute law of this or another jurisdiction in Australia if the vesting is a consequence of a merger of any of the following:	1
	2
(a) 2 or more credit unions that on merger is a credit union,	3
(b) 2 or more authorised deposit-taking institutions that are mutual ADIs and on merger is a mutual ADI,	4
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(c) 1 or more credit unions with 1 or more mutual ADIs that on merger is a credit union or mutual ADI.	6
	7
(13C) A reference in subsection (13B) to a <i>mutual ADI</i> is a reference to an authorised deposit-taking institution that the Chief Commissioner is satisfied has a mutual structure.	8
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(13D) In determining whether an authorised deposit-taking institution has a mutual structure, the Chief Commissioner may take into account any of the following:	11
	12
(a) the structure, circumstances and history of the institution,	13
(b) whether each customer of the company (for example an account holder, mortgagor or policy holder) is required to be a member of the company or each member (or joint membership) has only 1 vote,	14
	15
	16
(c) any other matter in relation to the institution or its members.	17
<b>[17] Section 68 Exemptions—break-up of marriages and other relationships</b>	18
Omit section 68 (1) (a). Insert instead:	19
(a) the property is transferred, or agreed to be sold or transferred, to:	20
(i) the parties to a marriage that is dissolved or annulled, or that, in the opinion of the Chief Commissioner, has broken down irretrievably, or	21
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(ii) either of the parties to such a marriage, or	24
(iii) a child or children of either of the parties to such a marriage, or	25
(iv) a trustee of a child or children of either of the parties to such a marriage, or	26
	27
(v) a trustee under the <i>Bankruptcy Act 1966</i> of the Commonwealth of the estate of either of the parties to such a marriage, and	28
	29
<b>[18] Section 68 (1A) (a)</b>	30
Omit the paragraph. Insert instead:	31
(a) the property is transferred, or agreed to be sold or transferred, to:	32
(i) the parties to a de facto relationship that, in the opinion of the Chief Commissioner, has broken down irretrievably, or	33
	34
(ii) either of the parties to such a de facto relationship, or	35
(iii) a child or children of either of the parties to such a de facto relationship, or	36
	37
(iv) a trustee of a child or children of either of the parties to such a de facto relationship, or	38
	39
(v) a trustee under the <i>Bankruptcy Act 1966</i> of the Commonwealth of the estate of either of the parties to such a de facto relationship, and	40
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	42

<b>[19] Section 68 (4) (a)</b>	1
Omit the paragraph. Insert instead:	2
(a) ad valorem duty under this Chapter was paid on a transfer, or an agreement for the sale or transfer, of matrimonial property to:	3
(i) the parties to a marriage, or	4
(ii) either of the parties to a marriage, or	5
(iii) a child or children of either of the parties to a marriage, or	6
(iv) a trustee of a child or children of either of the parties to a marriage, or	7
(v) a trustee under the <i>Bankruptcy Act 1966</i> of the Commonwealth of the estate of either of the parties to a marriage, and	8
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	11
<b>[20] Section 68 (4AA) (a)</b>	12
Omit the paragraph. Insert instead:	13
(a) ad valorem duty under this Chapter was paid on a transfer, or an agreement for the sale or transfer, of relationship property to:	14
(i) the parties to a de facto relationship, or	15
(ii) either of the parties to a de facto relationship, or	16
(iii) a child or children of either of the parties to a de facto relationship, or	17
(iv) a trustee of a child or children of either of the parties to a de facto relationship, or	18
(v) a trustee under the <i>Bankruptcy Act 1966</i> of the Commonwealth of the estate of either of the parties to a de facto relationship, and	19
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<b>[21] Section 104ZE Cancelled agreements and transfers</b>	24
Omit “a written” from section 104ZE (1) (b). Insert instead “an”.	25
<b>[22] Section 149 What is a “relevant acquisition”?</b>	26
Omit section 149 (1) and (2). Insert instead:	27
(1) For the purposes of this Chapter, a person makes a <i>relevant acquisition</i> if the person:	28
(a) acquires an interest in a landholder that is of itself a significant interest in the landholder, or	29
(b) acquires an interest in a landholder that (when aggregated with other interests in the landholder held by the person or an associated person) results in an aggregation that amounts to a significant interest in the landholder, or	30
(c) already having a significant interest, or an interest described in paragraph (b), in a landholder, acquires a further interest in the landholder.	31
(1A) For the purposes of this Chapter, a person also makes a <i>relevant acquisition</i> if the person acquires an interest in a landholder that (when aggregated with other interests in the landholder acquired by the person or other persons under acquisitions that form, evidence, give effect to or arise from what is substantially one arrangement between the acquirers) results in an aggregation that amounts to a significant interest in the landholder.	32
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(1B)	In determining whether acquisitions form, evidence, give effect to or arise from what is substantially one arrangement between the acquirers, the following circumstances are to be taken into account:	1
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(a)	whether any of the acquisitions are conditional on entry into, or completion of, any of the other acquisitions,	4
		5
(b)	whether the parties to any of the acquisitions are the same,	6
(c)	whether any party to an acquisition is an associated person of another party to any of the other acquisitions,	7
		8
(d)	the period of time over which the acquisitions take place,	9
(e)	whether, before or after the acquisitions take place, the interests were, are or will be used together or dependently with one another,	10
		11
(f)	any other relevant circumstances.	12
(2)	An acquisition of an interest in a private landholder under an arrangement that results in the private landholder ceasing to be a private landholder is not a relevant acquisition because of subsection (1A).	13
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		15
<b>[23]</b>	<b>Section 150 What are “interests” and “significant interests” in landholders?</b>	16
	Insert “(without regard to any liabilities of the landholder)” after “entitled” wherever occurring in section 150 (1) and (2).	17
		18
<b>[24]</b>	<b>Section 150 (1A)</b>	19
	Omit “, or an interest that would be a debt interest if the landholder were a company for the purposes of that Division,”.	20
		21
<b>[25]</b>	<b>Section 153 When must duty be paid?</b>	22
	Insert at the end of the section:	23
(2)	However, in the case of a relevant acquisition resulting from the application of section 161 (1) and (2AA) to an agreement to purchase or issue a share in a landholder, a tax default does not occur for the purposes of the <i>Taxation Administration Act 1996</i> if duty is paid within 3 months after the agreement is completed.	24
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<b>[26]</b>	<b>Sections 158 and 158A</b>	29
	Omit section 158. Insert instead:	30
<b>158</b>	<b>Meaning of “linked entity”</b>	31
(1)	A <i>linked entity</i> of a private unit trust scheme or private company (a <i>principal entity</i> ) means an entity (other than a public unit trust scheme or a listed company) that is part of a chain of entities:	32
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(a)	that starts with the principal entity and is comprised of one or more links, and	35
		36
(b)	in which one or both of the following apply:	37
(i)	at each link between 2 entities in the chain—one of the entities would be entitled, in the event of a distribution of all the property of the other entity (and without regard to any liabilities of any entity in the chain), to receive not less than 50% of the value of the property of the other entity,	38
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(ii)	in the event of the distribution of all of the property of entities in the chain (except for the principal entity)—the principal entity would be entitled (without regard to any liabilities of any entity	43
		44
		45

- in the chain) to receive not less than 50% of the value of that property. 1  
2
- (2) A **linked entity** of a public unit trust scheme or listed company (a **principal entity**) means an entity that is part of a chain of entities: 3  
4
- (a) that starts with the principal entity and is comprised of one or more links, and 5  
6
- (b) in which, at each link between 2 entities in the chain—one of the entities would be entitled, in the event of a distribution of all the property of the other entity (and without regard to any liabilities of any entity in the chain), to receive not less than 50% of the value of the property of the other entity. 7  
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- (3) For the purposes of this section: 12
- (a) a trust is to be regarded as entitled to receive property (whether as a principal entity or as a linked entity of a principal entity) if a trustee of the trust is entitled to receive the property in its capacity as a trustee, and 13  
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- (b) a partnership or other unincorporated body is to be regarded as entitled to receive property, as a linked entity of a principal entity, if a member of the partnership or other unincorporated body is entitled to receive the property as a member of the partnership or the other unincorporated body. 16  
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- (4) In this section and in section 158A: 21  
**entity** means any of the following: 22
- (a) a corporation, 23
- (b) a unit trust scheme, 24
- (c) a trust, 25
- (d) a partnership or other unincorporated body. 26
- (5) In this section and in section 158A: 27
- (a) a reference to a **trust** includes a reference to a unit trust scheme, and 28
- (b) a reference to a **trustee** of a trust includes a reference to a custodian of the trustee of the trust in its capacity as custodian or a sub-custodian of the custodian of the trustee of the trust in its capacity as sub-custodian. 29  
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- 158A Constructive ownership of land holdings and other property through linked entities** 32  
33
- (1) In addition to any interest in land or other property that it may hold in its own right, a unit trust scheme, private company or listed company is taken, for the purposes of this Chapter, to hold an interest in land or other property held by a linked entity of the unit trust scheme or company. 34  
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- (2) The value, for duty purposes, of the interest in property that the unit trust scheme or company is taken, by this section, to hold because of a holding by a linked entity of the unit trust scheme or company is that portion of the interest's unencumbered value to which the unit trust scheme or company would be entitled (without regard to any liabilities of the linked entity or any other entity in the chain) in the event of a distribution of all the property of each entity in the chain. 38  
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- (3) For the purposes of this section: 45

(a)	a trust is taken to hold an interest in property, as a linked entity of a principal entity, if a trustee of the trust holds the property in its capacity as a trustee, and	1 2 3
(b)	a partnership or other unincorporated body is taken to hold property, as a linked entity of a principal entity, if a member of the partnership or other unincorporated body holds the property as a member of the partnership or the other unincorporated body.	4 5 6 7
(4)	If a person holds property as a trustee, custodian or sub-custodian in relation to 2 or more trusts the person is to be treated as a separate person in relation to each of those trusts and the property held under each trust is to be treated as a separate property holding.	8 9 10 11
<b>[27]</b>	<b>Section 159A Inclusion of land holdings recently transferred or agreed to be transferred</b>	12 13
	Insert “(or agreed to be transferred)” after “recently transferred” in section 159A (1).	14
<b>[28]</b>	<b>Section 159A (2)</b>	15
	Omit the subsection. Insert instead:	16
(2)	A land holding is <i>recently transferred (or agreed to be transferred)</i> if, within 12 months before the acquisition is made:	17 18
(a)	the land holding is transferred to the person, or	19
(b)	an agreement for the sale or transfer of the land holding to the person is entered into and the agreement is or is to be completed after the acquisition is made.	20 21 22
<b>[29]</b>	<b>Section 159A (3)</b>	23
	Insert “, or agreement for sale or transfer,” after “transfer”.	24
<b>[30]</b>	<b>Section 160 Agreements for sale or transfer of land</b>	25
	Insert after section 160 (2):	26
(2A)	Subsection (2) does not apply if section 159A applies in respect of the acquisition.	27 28
<b>[31]</b>	<b>Section 160 (3A)</b>	29
	Insert after section 160 (3):	30
(3A)	In this section:	31
	<i>call option</i> and <i>put option</i> have the same meanings as in Part 2 of Chapter 3.	32
	<i>transferee</i> includes a person who, at the time of a relevant acquisition, was the grantor of a put option or grantee of a call option.	33 34
	<i>transferor</i> includes a person who, at the time of a relevant acquisition, was the grantee of a put option or grantor of a call option.	35 36
	<i>uncompleted agreement</i> includes an arrangement that includes both a put option and a call option.	37 38
<b>[32]</b>	<b>Section 160 (4)</b>	39
	Omit the subsection. Insert instead:	40
(4)	In this section:	41
(a)	a reference to a landholder includes a reference to a linked entity of the landholder, and	42 43

(b)	a reference to a landholder, or linked entity of a landholder, that is a vendor or a purchaser is, in the case of a landholder or linked entity that is a unit trust scheme, a reference to a vendor or purchaser, as the case may be, acting in the capacity of a trustee of the unit trust scheme, and	1 2 3 4
(c)	a reference to a linked entity of a landholder that is a vendor or a purchaser is:	5 6
(i)	in the case of a linked entity that is a trust—a reference to a vendor or purchaser, as the case may be, acting in the capacity of a trustee of the trust, or	7 8 9
(ii)	in the case of a linked entity that is a partnership or other unincorporated body—a reference to a vendor or purchaser, as the case may be, acting as a member of the partnership or the other unincorporated body.	10 11 12 13
<b>[33]</b>	<b>Section 161 Agreements for sale or issue of shares or units in landholder</b>	14
	Insert after section 161 (2):	15
(2AA)	Despite subsection (2), the <i>agreement liability date</i> is the date on which the agreement is made if the company or unit trust scheme concerned is a landholder on that date and is not a landholder on the agreement liability date as determined under that subsection.	16 17 18 19
<b>[34]</b>	<b>Section 274 Transfer of certain business property between family members</b>	20
	Insert at the end of section 274 (3) (e):	21
	, or	22
(f)	in the case of a transferor, lessor or assignor acting in the capacity of trustee of a self managed superannuation fund—a person who is a member of the fund.	23 24 25
<b>[35]</b>	<b>Section 274 (5AA)</b>	26
	Insert after section 274 (5):	27
(5AA)	A reference in this section to a business carried on by a person includes a reference to a business carried on by a company, or under a trust, that is controlled by the person.	28 29 30
<b>[36]</b>	<b>Section 284BA</b>	31
	Insert after section 284B:	32
<b>284BA</b>	<b>MySuper transitional arrangements</b>	33
(1)	Duty under this Act is not chargeable on a relevant transfer to which section 61 applies or a relevant acquisition to which section 163FA applies if the relevant transfer or relevant acquisition is in accordance with:	34 35 36
(a)	an election that is taken by section 387 of the <i>Superannuation Industry (Supervision) Act 1993</i> of the Commonwealth to have been made, or	37 38
(b)	section 388 of that Act.	39
(2)	This section applies only in relation to a relevant transfer or a relevant acquisition occurring before 1 July 2018.	40 41

<b>[37] Section 284D Payment of duty avoided as a result of tax avoidance scheme</b>	1
Omit section 284D (2). Insert instead:	2
(2) For the purposes of this Chapter, the <i>amount of duty avoided</i> by a person as a result of the tax avoidance scheme is the amount of duty, or the amount of additional duty, that, if the tax avoidance scheme had not been entered into or made:	3
(a) would have been payable by the person, or	4
(b) it is reasonable to expect would have been payable by the person, assuming that a reasonable alternative to entering into or making the scheme had been adopted (being an alternative that would have achieved the same economic or commercial result as the scheme, other than the result of avoiding or reducing duty).	5
<b>[38] Schedule 1 Savings, transitional and other provisions</b>	6
Insert after Part 45:	7
<b>Part 46 Provisions consequent on enactment of State Revenue Legislation Amendment Act 2017</b>	8
<b>124 Definition</b>	9
In this Part:	10
<i>amending Act</i> means the <i>State Revenue Legislation Amendment Act 2017</i> .	11
<b>125 General application of amendments</b>	12
(1) An amendment made to Chapter 2 by the amending Act applies in respect of a dutiable transaction that occurs on or after the commencement of the amendment.	13
(2) However, an amendment made to Chapter 2 by the amending Act does not apply to a transfer of dutiable property made in conformity with an agreement for sale or transfer of the dutiable property that was entered into before the commencement of the amendment.	14
(3) Any other amendment made to this Act by the amending Act applies in relation to any liability for duty that arises on or after the commencement of the amendment.	15
<b>126 Application of amendments to landholder duty generally</b>	16
(1) A landholder duty amendment does not apply to an acquisition in a landholder that is made on or after the commencement of the landholder duty amendment, if the acquisition is made in conformity with an agreement for sale first executed, or with an option granted or otherwise created, before that commencement.	17
(2) This Act applies in respect of such an acquisition as if the landholder duty amendment had not been made.	18
(3) In this clause, a <i>landholder duty amendment</i> means an amendment made by the amending Act to Chapter 4.	19
<b>127 Application of amendment to section 160</b>	20
(1) Without limiting clause 126, an arrangement that includes both a put option and a call option is not to be regarded as an uncompleted agreement for the	21

	purposes of section 160 if the put option and call option were conferred by an agreement or arrangement entered into before the commencement of section 160 (3A) (as inserted by the amending Act).	1 2 3
(2)	In this clause: <i>call option</i> and <i>put option</i> have the same meanings as in Part 2 of Chapter 3.	4 5
<b>[39] Dictionary</b>		6
	Insert in alphabetical order in clause 1:	7
	<i>credit union</i> means an authorised deposit-taking institution that is authorised under section 66 of the <i>Banking Act 1959</i> of the Commonwealth to use or assume the expression “credit union” in relation to its financial business, including in its name.	8 9 10 11
<b>[40] Dictionary, clause 1, definition of “instrument”</b>		12
	Omit the definition. Insert instead:	13
	<i>instrument</i> includes a document, written statement or any record of information that exists in a digital form and is capable of being reproduced, transmitted, stored and duplicated by electronic means.	14 15 16
	<b>Note.</b> <i>Document</i> is defined in the <i>Interpretation Act 1987</i> .	17
<b>[41] Dictionary, clause 1, definition of “private company”</b>		18
	Omit the definition. Insert instead:	19
	<i>private company</i> means:	20
	(a) a company that is not limited by shares, or	21
	(b) a company that is limited by shares and whose shares are not quoted on the Australian Securities Exchange, the New Zealand Exchange, the London Exchange, the New York Exchange or any exchange of the World Federation of Exchanges.	22 23 24 25
<b>[42] Dictionary, clause 2 (1)</b>		26
	Omit clause 2 (1) (d) and (e). Insert instead:	27
	(d) the trustee of a trust and the trustee of another trust are associated persons if any person is a beneficiary common to:	28 29
	(i) both of the trusts, or	30
	(ii) one of the trusts and a sub-trust of the other trust, or	31
	(iii) any sub-trusts of the trusts,	32
	(d1) a natural person and a trustee are associated persons if the natural person is a beneficiary of:	33 34
	(i) the trust (not being a public unit trust scheme) of which the trustee is a trustee, or	35 36
	(ii) a sub-trust (not being a public unit trust scheme) of that trust,	37
	(e) a company and a trustee are associated persons if any related body corporate of the company is a beneficiary of:	38 39
	(i) the trust (not being a public unit trust scheme) of which the trustee is a trustee, or	40 41
	(ii) any sub-trust (not being a public unit trust scheme) of that trust,	42
	(e1) a private company and a trustee are associated persons if the company, or a majority shareholder or director of the company, is a beneficiary of:	43 44

	(i) the trust (not being a public unit trust scheme) of which the trustee is a trustee, or	1 2
	(ii) any sub-trust (not being a public unit trust scheme) of that trust,	3
<b>[43]</b>	<b>Dictionary, clause 2 (6) and (7)</b>	4
	Insert after clause 2 (5):	5
	(6) A reference in this clause to a <i>sub-trust</i> of a trust includes a reference to any sub-trust (whether or not a direct sub-trust of that trust) that establishes an interest in the trust.	6 7 8
	(7) A person is considered under this clause to be a beneficiary of a sub-trust of a trust only if the interest in the trust that is held for the benefit of the beneficiary is an interest of 50% or more.	9 10 11
<b>[44]</b>	<b>Dictionary, clause 5</b>	12
	Omit the clause.	13

<b>Schedule 2</b>	<b>Amendment of Land Tax Management Act 1956</b>	1
	<b>No 26</b>	2
<b>[1] Section 3 Definitions</b>		3
	Insert in alphabetical order in section 3 (1):	4
	<i>lease</i> includes an agreement to lease.	5
<b>[2] Section 21C Liability of lessees of land owned by Crown or council</b>		6
	Insert “(otherwise than under section 21CB)” after “land tax” in section 21C (6) (e).	7
<b>[3] Sections 21CA and 21CB</b>		8
	Insert after section 21C:	9
<b>21CA Government lessor to notify lessee of land tax liability</b>		10
(1)	A Government entity that enters into a lease of land owned by the Government entity must give the lessee a land tax disclosure statement, in writing, before the lessee enters into the lease.	11 12 13
(2)	A <i>land tax disclosure statement</i> is a statement that advises the lessee that the lessee will be liable for land tax in respect of the land during the term of the lease if land tax is payable on the land.	14 15 16
(3)	Without limiting subsection (2), a land tax disclosure statement may be made:	17
(a)	in the terms of the lease, or	18
(b)	as part of a disclosure statement for the lease that is given to the lessee before the lease is entered into.	19 20
(4)	A lessee enters into a lease when any of the following occurs (whichever happens first):	21 22
(a)	the lessee executes the lease,	23
(b)	the lessee enters into possession of the land under the lease,	24
(c)	the lessee begins to pay rent under the lease.	25
(5)	The renewal of a lease is considered to be entry into a new lease for the term of the renewal.	26 27
(6)	The onus is on a Government entity to establish that it gave a land tax disclosure statement to a lessee before the lessee entered into the lease.	28 29
(7)	A Government entity that enters into a lease of land owned by the Government entity and that fails to comply with this section is a <i>non-complying lessor</i> for any land tax on the land that becomes payable during the term of the lease.	30 31 32
	<b>Note.</b> See section 21CB, which enables the Chief Commissioner to recover the land tax from the non-complying lessor if the lessee fails to pay the land tax.	33 34
(8)	This section applies to a lease only if the lessee under the lease is considered to be the owner of the land for land tax purposes because of section 21C.	35 36
(9)	In this section:	37
	<i>Government entity</i> means the Crown, a local council or any other entity not liable for land tax in respect of land it owns under section 21C.	38 39
<b>21CB Recovery of land tax from non-complying lessor</b>		40
(1)	If a lessee of land fails to pay a land tax amount in accordance with a notice of assessment issued by the Chief Commissioner, and there is a non-complying	41 42

lessor for the land tax to which the assessment relates, the Chief Commissioner may serve a notice on the non-complying lessor notifying the lessor that:	1
(a) the lessee has failed to pay the land tax amount, and	2
(b) if the land tax amount is not paid by the date specified in the notice, the lessor will be liable for the land tax amount.	3
(2) The date specified must be at least 21 days after service of the notice.	4
(3) If the land tax amount is not paid by the date specified in the notice, the non-complying lessor is jointly and severally liable with the lessee to pay the land tax amount.	5
(4) A non-complying lessor that is liable to pay a land tax amount under this section is entitled to be indemnified by the lessee for any payments made by the non-complying lessor to the Chief Commissioner to discharge liability for the land tax amount.	6
(5) This section applies to a non-complying lessor that is a council despite section 741 of the <i>Local Government Act 1993</i> .	7
(6) In this section:	8
<i>land tax amount</i> means:	9
(a) the amount of land tax that a lessee has been assessed as being liable to pay, as set out in a notice of assessment issued to the lessee, and	10
(b) any interest or penalty tax payable in respect of that amount of tax.	11
<i>lessee</i> includes a former lessee.	12
<i>non-complying lessor</i> has the meaning given by section 21CA.	13
<b>[4] Schedule 2 Savings and transitional provisions</b>	14
Insert after Part 29:	15
<b>Part 30 Provisions consequent on enactment of State Revenue Legislation Amendment Act 2017</b>	16
<b>60 Amendment applies to new leases only</b>	17
(1) Section 21CA, as inserted by the <i>State Revenue Legislation Amendment Act 2017</i> , applies only to leases entered into or renewed on or after 1 January 2018.	18
(2) Accordingly, section 21CB, as inserted by that Act, does not apply to any land tax amount that is payable for the land tax year commencing on 1 January 2018 or a previous land tax year.	19
<b>Note:</b> Land tax liability arises at midnight on 31 December.	20

<b>Schedule 3</b>	<b>Amendment of Payroll Tax Act 2007 No 21</b>	1
<b>[1] Section 3 Definitions</b>		2
	Insert in alphabetical order in section 3 (1):	3
	<i>service provider</i> , in relation to an employment agency contract—see section 37.	4 5
<b>[2] Section 29 Motor vehicle allowances</b>		6
	Omit section 29 (7) (a) and (b). Insert instead:	7
	(a) the rate determined by legislative instrument under section 28-25 of the ITAA for calculating a deduction for car expenses using the cents per kilometre method in the financial year immediately preceding the financial year in which the allowance is paid or payable, or	8 9 10 11
	(b) if there is more than one rate under the determination referred to in paragraph (a), the highest of those rates, or	12 13
	(c) if no rate is determined as referred to in paragraph (a), the rate prescribed by the regulations under this Act.	14 15
<b>[3] Section 36A</b>		16
	Insert before section 37:	17
<b>36A Division not applicable to wages paid to common law employees</b>		18
	This Division does not apply in relation to wages that are exempt wages under section 66B and clause 13B of Schedule 2.	19 20
<b>[4] Section 40 Amounts taken to be wages</b>		21
	Omit “Division 4 or 5 of that Part, section 50 or clause 5 of Schedule 2) had the service provider been paid by the client as an employee” from section 40 (2).	22 23
	Insert instead “section 50 or Division 4 or 5 of that Part), or Part 3 of Schedule 2 (other than clause 5 or 13A), had the service provider performed the services as an employee of the client”.	24 25 26
<b>[5] Part 4, Division 10</b>		27
	Insert after Division 9:	28
<b>Division 10 Miscellaneous</b>		29
<b>66B Employment agents supplying their common law employees</b>		30
	Wages are exempt wages as provided for in clause 13B of Schedule 2.	31
<b>66C Wages paid to living organ donors</b>		32
	Wages are exempt wages to the extent that they are reimbursed by the Commonwealth under the Supporting Leave for Living Organ Donors Programme.	33 34 35
<b>[6] Schedule 2 NSW specific provisions</b>		36
	Omit “Department of Education” wherever occurring in clauses 5 (5) (c) and 6 (1).	37
	Insert instead “Department of Industry, Skills and Regional Development”.	38

<b>[7] Schedule 2, clause 13B</b>	1
Insert after clause 13A:	2
<b>13B Employment agents supplying their common law employees</b>	3
(1) Wages are exempt wages if:	4
(a) they are paid or payable for services that were performed under an employment agency contract by a service provider for a client of an employment agent, and	5 6 7
(b) the service provider performed the services as an employee of the employment agent, and	8 9
(c) the wages would be exempt wages under Part 4 (other than section 50 or Division 4 or 5 of that Part), or Part 3 of Schedule 2 (other than clause 5 or 13A), had the service provider performed the services as an employee of the client, and	10 11 12 13
(d) the client has given a declaration to the effect of paragraph (c), in the form approved by the Chief Commissioner, to the employment agent.	14 15
(2) A reference in this clause to an <i>employee</i> does not include a reference to a person who is an employee only because the person is taken to be an employee by Division 8 of Part 3 or any other provision of this Act.	16 17 18
<b>[8] Schedule 3 Savings, transitional and other provisions</b>	19
Insert after Part 10:	20
<b>Part 11 Provisions consequent on enactment of State Revenue Legislation Amendment Act 2017</b>	21 22
<b>25 Motor vehicle allowances</b>	23
The amendment to section 29 made by the <i>State Revenue Legislation Amendment Act 2017</i> is taken to have effect in respect of wages paid or payable on or after 1 July 2016.	24 25 26
<b>26 Exempt wages paid to living organ donors</b>	27
Section 66C, as inserted by the <i>State Revenue Legislation Amendment Act 2017</i> , is taken to have effect in respect of wages paid or payable on or after 1 July 2013.	28 29 30

<b>Schedule 4</b>	<b>Amendments relating to permitted disclosures</b>	1
<b>4.1</b>	<b>First Home Owner Grant (New Homes) Act 2000 No 21</b>	2
	<b>Section 47 Protection of confidential information</b>	3
	Insert after section 47 (3) (b):	4
	(c) to the Australian Charities and Not-for-profits Commission or a person authorised by the Australian Charities and Not-for-profits Commissioner, or	5 6 7
<b>4.2</b>	<b>Regional Relocation Grants (Skills Incentive) Act 2011 No 26</b>	8
	<b>Section 60 Protection of confidential information</b>	9
	Insert after section 60 (4) (b):	10
	(b1) to the Australian Charities and Not-for-profits Commission or a person authorised by the Australian Charities and Not-for-profits Commissioner, or	11 12 13
<b>4.3</b>	<b>Small Business Grants (Employment Incentive) Act 2015 No 14</b>	14
	<b>Section 59 Protection of confidential information</b>	15
	Insert after section 59 (4) (b):	16
	(b1) to the Australian Charities and Not-for-profits Commission or a person authorised by the Australian Charities and Not-for-profits Commissioner, or	17 18 19
<b>4.4</b>	<b>Taxation Administration Act 1996 No 97</b>	20
	<b>Section 82 Permitted disclosures—to particular persons</b>	21
	Insert after section 82 (j):	22
	(j1) to the Australian Charities and Not-for-profits Commission or a person authorised by the Australian Charities and Not-for-profits Commissioner, or	23 24 25