

## **Legislative Council—No 23A**

As reported with suggested amendments, report adopted, Standing Orders suspended and passed remaining stages, 24 September 2014

South Australia

# **Budget Measures Bill 2014**

A BILL FOR

An Act to ~~enact legislation in relation to the 2014 State Budget so as to impose a levy on parking spaces within the central business district of the City of Adelaide in order to raise revenue to be used to provide or support programs designed to improve transport services and transport safety within the State and to provide for related matters; and to~~ make amendments to various Acts for the purposes of the 2014 State Budget.

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~~[(1)] [Substitution of short title]~~

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**The Parliament of South Australia enacts as follows:**

**[Part 1]—[Preliminary]**

**1—Short title**

This Act may be cited as the *Budget Measures Act 2014*.

**2—Commencement**

- 5 (1) Subject to this section, this Act will be taken to have come into operation on 1 July 2014.
- (2) Part 1 of ~~[Schedule 3] Schedule 4~~ will come into operation on a day to be fixed by proclamation.
- 10 (3) Clauses 19 to 22 (inclusive) of Part 3 of ~~[Schedule 3] Schedule 4~~ will be taken to have come into operation on 19 June 2014.
- (4) Part 4 of ~~[Schedule 3] Schedule 4~~ will come into operation on a day to be fixed by proclamation.

~~[(5)] [Schedule 4 will come into operation on a day to be fixed by proclamation.]~~

**3—Amendment provisions**

- 15 In a Schedule, a provision under a heading referring to the amendment of a specified Act amends the Act so specified.

**[4]—[Interpretation]**

~~[(1)] [In this Act, unless the contrary intention appears—]~~

~~[agency or instrumentality of the Crown includes a government department:]~~

20 ~~[approved form means in a form approved by the Commissioner:]~~

~~[car park means premises that comprise or contain 1 or more parking spaces:]~~

~~[Commissioner means the person appointed or acting as Commissioner of State Taxation, and includes a person appointed or acting as a Deputy Commissioner of State Taxation (see Part 9 of the Taxation Administration Act 1996):]~~

25 ~~[Consumer Price Index means the Consumer Price Index (All groups index for Adelaide):]~~

~~**[council]** means a council, or a subsidiary, constituted under the *Local Government Act 1999*;~~

~~**[exempt parking space]** means a parking space that is an exempt parking space under Schedule 1;~~

5 ~~**[fleet vehicle]** means a vehicle that is owned or leased by an entity and used, or available for use, for the purposes of a business or undertaking carried on by the entity (including an undertaking carried on by the State Government, an agency or instrumentality of the Crown, or a council);~~

~~**[Fund]** means the State Transport Fund under Part 4;~~

10 ~~**[leviable parking space]** means —~~

~~{(a)} [a parking space where the use of the space is subject to a fee or charge (whether on a casual, periodic or other basis), or to the provision of some other value, benefit or consideration, on a regular basis; or]~~

15 ~~{(b)} [a parking space that is set aside or used for employee parking on a regular basis; or]~~

~~{(c)} [a parking space that is set aside or used for the parking of a fleet vehicle on a regular basis; or]~~

20 ~~{(d)} [a parking space that is set aside or used for the parking of a car used by a Minister or other member of Parliament on a regular basis (other than any such space within an area that constitutes part of the South Australian Parliament).]~~

~~[but does not include an exempt parking space;]~~

~~**[leviable premises]** — see subsection (2);~~

25 ~~**[motor vehicle or vehicle]** means a motor vehicle as defined in the *Road Traffic Act 1961*;~~

~~**[operator]** of a car park means a person who is not the owner of the premises on which the car park is situated as a holder of an estate in fee simple but who operates the car park under a lease, licence or other agreement or arrangement;~~

~~**[owner]** of premises means —~~

30 ~~{(a)} [a person who holds an estate in fee simple in the land on which the premises are situated (including jointly with another person or as a tenant in common);]~~

~~{(b)} [subject to paragraphs (c) and (d), if the land on which the premises are situated is unalienated from the Crown — the Crown;]~~

35 ~~{(c)} [if the land on which the premises is situated is under the care, control and management of an agency or instrumentality of the Crown — the agency or instrumentality of the Crown;]~~

~~{(d)} [if the land on which the premises are situated is held from the Crown by lease or licence — the lessee or licensee;]~~

40 ~~{(e)} [without limiting a preceding paragraph, if the land constituting the premises consists of a road under the care, control and management of a council under the *Local Government Act 1999* — the council;]~~

~~{(f)} [if the land on which the premises are situated constitutes common property under the *Community Titles Act 1996*—the community corporation in whose name the certificate of title is issued;]~~

5 ~~{(g)} [if the land on which the premises are situated constitutes common property under the *Strata Titles Act 1988*—the strata corporation that holds the property under that Act;]~~

~~**[parking space means—]**~~

10 ~~{(a)} [a space set aside at any time during a financial year for the parking of a vehicle, whether or not the space is used for the parking of a vehicle and whether or not the space is permanently delineated as such; or]~~

~~{(b)} [a space used at any time during a financial year for the parking of a vehicle, whether or not the space is permanently delineated as such;]~~

~~[and includes a space that is part of the carriageway of a road;]~~

~~**[premises includes—]**~~

15 ~~{(a)} [any land (including any road) and any building; and]~~

~~{(b)} [any part of premises;]~~

~~**[road** has the same meaning as in the *Road Traffic Act 1961*;]~~

~~**[transport development levy or levy** means the levy imposed under section 8.]~~

20 ~~{(2)} [For the purposes of this Act, premises are leviable premises in any financial year if 1 or more leviable parking spaces have been situated at or constituted those premises for any period during the prescribed assessment period (as assessed at 1 January in that financial year).]~~

~~{(3)} [For the purposes of subsection (2), the prescribed assessment period, in relation to each financial year, is—]~~

25 ~~{(a)} [for the 2014/2015 financial year—the period 1 July 2014 to 31 December 2014 (both dates inclusive); and]~~

~~{(b)} [for each subsequent financial year—the period of 12 months immediately preceding 1 January in that financial year.]~~

30 ~~{(4)} [To avoid doubt, if 1 or more parking spaces are separately owned, each parking space constitutes leviable premises.]~~

~~**[5]—[Calculation of parking space numbers]**~~

35 ~~{(1)} [If premises contain any parking spaces that are not individually delineated by permanently marked lines, the number of those parking spaces is the number obtained by dividing the total area in square metres occupied by those parking spaces by 18 square metres (rounded down to the nearest whole number).]~~

~~{(2)} [For the avoidance of doubt, the number of parking spaces determined in accordance with subsection (1) is in addition to the number of parking spaces situated at the premises that are individually delineated by permanently marked lines.]~~

40 ~~{(3)} [For the purposes of this Act, a sign or temporary barrier purporting to indicate that a space is not a parking space is not, of itself, evidence that the space is not a parking space.]~~

**~~[6] [Application of Act]~~**

~~[This Act applies in relation to parking spaces within the bold line in Rack Plan 1941 lodged in the Surveyor General's Office at Adelaide as at 19 June 2014.]~~

**~~[7] [Taxation Administration Act]~~**

5 ~~[This Act should be read together with the *Taxation Administration Act 1996* which makes provision for the administration and enforcement of this Act and other taxation laws.]~~

**~~[Part 2] [Transport development levy]~~****~~[8] [Imposition of levy]~~**

10 ~~[(1)] [A transport development levy is imposed on 1 January in each financial year on each leviable parking space.]~~

~~[(2)] [A person who, as at 1 January in any financial year, is the owner of leviable premises is liable for payment of the levy for each leviable parking space situated at or constituting those premises.]~~

15 ~~[(3)] [In connection with the operation of subsection (2), if leviable premises are owned by 2 or more persons, the owners are jointly and severally liable for payment of the levy.]~~

~~[(4)] [In addition, if an operator operates a car park that includes leviable premises, the operator (or operators) of the car park are jointly and severally liable with the owner (or owners) of the premises for payment of the levy imposed on leviable parking spaces in the car park.]~~

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**~~[9] [Amount of levy]~~**

~~[(1)] [The amount of the levy for the 2014/2015 financial year is \$750 for each leviable parking space.]~~

25 ~~[(2)] [The amount of the levy for the 2015/2016 financial year, and each subsequent financial year, is the CPI adjusted levy for that financial year.]~~

~~[(3)] [For the purposes of this section, the CPI adjusted levy for a particular financial year is an amount obtained by multiplying \$750 by a proportion obtained by dividing the Consumer Price Index for the quarter ending on 31 March in the financial year immediately preceding the relevant financial year by the Consumer Price Index for the quarter ending on 31 March 2014.]~~

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~~[(4)] [The CPI adjusted levy determined under subsection (3) is to be rounded up or down to the nearest \$10 (and, if the amount by which the levy is to be rounded is \$5, is to be rounded up).]~~

## ~~[Part 3] [Registration and returns]~~

### ~~[Division 1] [Registration]~~

#### ~~[10] [Requirement for registration]~~

- 5 ~~[(1)] [The owner of a leviable parking space must apply to the Commissioner in accordance with this section for registration under this Division.]~~  
~~[Maximum penalty: [\$10 000.]]~~
- ~~[(2)] [The operator of a car park that includes leviable premises must apply to the Commissioner in accordance with this section for registration under this Division.]~~  
~~[Maximum penalty: [\$10 000.]]~~
- 10 ~~[(3)] [An operator of a car park may make application under subsection (1) on behalf of an owner and an owner of a car park may make application under subsection (2) on behalf of an operator.]~~
- ~~[(4)] [An application must be made—]~~
- 15 ~~[(a)] [in the case of a person who is an owner or operator under subsection (1) or (2) on 1 January 2015—by 31 January 2015; or]~~
- ~~[(b)] [in the case of a person who becomes an owner or operator under subsection (1) or (2) after 1 January 2015—within 1 month of becoming an owner or operator (as the case may be).]~~
- ~~[(5)] [An application must be made in the approved form.]~~
- 20 ~~[(6)] [An owner or operator is not required to be registered if the owner or operator is exempted by the regulations from the obligation to be registered.]~~

#### ~~[11] [Registration]~~

- ~~[(1)] [The Commissioner must register a person in relation to whom an application for registration is made in accordance with this Division.]~~
- 25 ~~[(2)] [The Commissioner may, at any time, remove a person from the register or make any other amendments to the register that the Commissioner considers appropriate.]~~

#### ~~[12] [Requirement to notify changes]~~

- ~~[(1)] [If—]~~
- 30 ~~[(a)] [there is a change—]~~
- ~~[(i)] [in the owner of a leviable parking space; or]~~
- ~~[(ii)] [in who is the operator of a car park that includes leviable premises; or]~~
- ~~[(b)] [a person ceases to be an owner or operator who is required to be registered under this Division.]~~
- 35 ~~[notice of change or cessation (as the case may be) must be given to the Commissioner in accordance with the regulations.]~~  
~~[Maximum penalty: [\$10 000.]]~~

~~{(2)} [An operator (or former operator) of a car park may provide a notification under this section on behalf of an owner (or former owner).]~~

~~{(3)} [A notification must be made in the approved form.]~~

## ~~[Division 2] — [Returns]~~

### 5 ~~[13] — [Returns]~~

~~{(1)} [A person who is liable to pay a transport development levy in a financial year must lodge a return in respect of that financial year with the Commissioner on or before 31 March in that financial year].~~

~~[Maximum penalty]: [\$10 000.]~~

10 ~~{(2)} [In the case of a car park that has both an owner and an operator, a return may be lodged —]~~

~~{(a)} [by the owner on behalf of the owner and the operator; or]~~

~~{(b)} [by the operator on behalf of the operator and the owner.]~~

~~{(3)} [The return must be in the approved form.]~~

### 15 ~~[14] — [Levy to accompany return]~~

~~{(1)} [The transport development levy payable in respect of a particular financial year must be paid to the Commissioner at the time that the relevant return is lodged with the Commissioner under this Division and in any event by 31 March in the relevant financial year.]~~

20 ~~{(2)} [The Commissioner must pay levies received under this Act into the Fund under a scheme approved by the Treasurer for the purposes of this Act.]~~

### ~~[15] — [Obligations may continue]~~

~~{(1)} [A person's obligation to furnish a return under this Division continues despite any failure to furnish such a return in due time.]~~

25 ~~{(2)} [A person's obligation to pay a transport development levy under this Division continues despite any failure to pay the levy or to furnish a return in due time (and a tax default will arise under the *Taxation Administration Act 1996* if levy is not paid, or a return is not lodged, by 31 March in the relevant financial year).]~~

## ~~[Part 4] — [State Transport Fund]~~

### 30 ~~[16] — [State Transport Fund]~~

~~{(1)} [The *State Transport Fund* is established.]~~

~~{(2)} [The Fund will be kept at Treasury.]~~

~~{(3)} [The Fund will consist of —]~~

35 ~~{(a)} [the transport development levies paid to the Commissioner under this Act; and]~~

~~{(b)} [any income and accretions produced by the investment of money from the Fund; and]~~

~~[(c)] [any money advanced by the Treasurer for the purposes of the Fund; and]~~

~~[(d)] [any money appropriated from the Consolidated Account for payment into the Fund; and]~~

~~[(e)] [other money paid into the Fund under this or any other Act.]~~

5 ~~[(4)] [The Fund may be applied towards —]~~

~~[(a)] [research or planning relevant to the provision of transport infrastructure or transport services; and]~~

~~[(b)] [programs that maintain or improve transport infrastructure; and]~~

10 ~~[(c)] [programs for the support, development or provision of transport services; and]~~

~~[(d)] [programs that support or promote the use of public transport services; and]~~

~~[(e)] [programs designed to assist in reducing or controlling traffic congestion; and]~~

15 ~~[(f)] [programs that facilitate or improve the provision of information to the users of public transport, including through the use or introduction of new technology; and]~~

~~[(g)] [programs designed to improve passenger and transport safety; and]~~

20 ~~[(h)] [the provision of grants or loans to persons involved in transport planning or development, transport infrastructure planning or development, or the provision of transport services; and]~~

~~[(i)] [repaying any loan from the Treasurer for the purposes of the Fund; and]~~

~~[(j)] [any refunds of levy payable under the *Taxation Administration Act 1996* (and section 24 of that Act will not apply); and]~~

~~[(k)] [the costs of the administration of this Act (including the Fund).]~~

25 ~~[(5)] [The Minister may invest money that is not immediately required for the purposes of the Fund as the Minister thinks fit.]~~

~~[(6)] [The Treasurer may advance money to the Fund in the form of a loan on such terms and conditions as the Treasurer may determine.]~~

30 ~~[(7)] [The Treasurer may charge a fee of such amount as the Treasurer thinks fit in respect of any loan under subsection (6).]~~

~~[(8)] [Payments out of the Fund will be made in accordance with the directions of the Minister (after taking into account any terms or conditions that apply in relation to money paid or advanced for the purposes of the Fund).]~~

## **[Part 5] — [Miscellaneous]**

35 **[17] — [Guidelines]**

~~[(1)] [The Commissioner may, by order published in the Gazette, establish guidelines, not inconsistent with this Act or the regulations, as to —]~~

~~[(a)] [what does, or does not, constitute a parking space in any particular circumstances; and]~~

~~[(b)] [whether, in particular circumstances, a parking space is, or is not, an exempt parking space under this Act.]~~

~~[(2)] [Such an order may only be made with the approval of the Minister.]~~

5 ~~[(3)] [In any proceedings in which a matter referred to in subsection (1)(a) or (b) is called into question, regard must be had to any such guideline for the purpose of determining the question.]~~

### ~~[18] [Notice of CPI adjustment]~~

10 ~~[The Commissioner must publish the CPI adjusted levy for a particular financial year on an appropriate website by 1 July of that financial year (but a failure to comply with this requirement does not affect the operation of the other provisions of this Act in respect of the imposition, payment and collection of any transport development levy).]~~

### ~~[19] [Levy first charge on land]~~

~~[An unpaid transport development levy is a first charge on the land on which the leviable parking space in respect of which the levy is payable is or was situated.]~~

### ~~[20] [Power to sell land liable to levy]~~

15 ~~[(1)] [If any transport development levy is in arrears for 6 months or more, the Commissioner may cause a notice to be published in the Gazette —]~~

~~[(a)] [specifying the land in respect of which the levy is payable; and]~~

~~[(b)] [specifying the amount of levy in arrears; and]~~

20 ~~[(c)] [stating that if the levy is not paid within 3 months of the date of the notice the Commissioner will apply to the Supreme Court for an order for sale of the land.]~~

25 ~~[(2)] [If at the expiration of 3 months from the date of a notice published under subsection (1) any part of the levy remains in arrears, the Commissioner may apply to the Supreme Court for an order of the sale of the land.]~~

~~[(3)] [The Supreme Court may, on application under subsection (2) —]~~

~~[(a)] [make an order for the sale of the land; and]~~

~~[(b)] [give directions as to how the proceeds of sale are to be dealt with.]~~

30 ~~[(4)] [Subject to any directions of the Supreme Court under subsection (3), where land is sold in pursuance of this section the proceeds will be applied by the Commissioner towards the payment of the arrears of levy and the costs of proceeding under this section and any surplus must be paid to the person who was beneficially entitled to the land prior to the sale.]~~

### ~~[21] [Passing on levy]~~

35 ~~[(1)] [An owner of leviable premises is entitled to recover from —]~~

~~[(a)] [an operator of a car park; or]~~

~~[(b)] [an occupier of the land (including as a lessee or licensee); or]~~

~~[(c)] [a person who parks a motor vehicle on the leviable premises.]~~

~~{any transport development levy imposed under this Act in respect of those premises (including levy that is yet to be paid under this Act).}~~

5 ~~{(2)} {An operator of a car park that includes leviable premises is entitled to recover from a person who parks a motor vehicle on the leviable premises any transport development levy imposed under this Act in respect of those premises (including levy that is yet to be paid under this Act).}~~

~~{(3)} {Subsection (1) operates subject to the qualification that no part of a transport development levy may be passed on by an owner of leviable premises to an operator of a car park that includes those premises —}~~

10 ~~{(a)} {if the operator —}~~

~~{(i)} {does not set fees for parking in the car park; and}~~

15 ~~{(ii)} {must pass on any fees for parking in the car park collected by the operator to the owner (less any deduction for operating, management or other costs made by the operator under an agreement with the owner); or}~~

~~{(b)} {if other circumstances or arrangements prescribed by the regulations apply.}~~

20 ~~{(4)} {Subsections (1) and (2) operate subject to the qualification that no part of a transport development levy may be passed on through a charge or additional charge (whether as a component of an application, renewal or administration fee, or in some other similar manner) with respect to a residential parking permit, licence or other similar authority that authorises the holder of the permit, licence or other authority to park in designated on-street parking spaces.}~~

25 ~~{(5)} {Subject to subsection (4), nothing in any contract, agreement or instrument entered into before 1 July 2014 can prevent or restrict a right of recovery under subsection (1) or (2).}~~

30 ~~{(6)} {Subsection (1) does not apply to the extent that, by a contract, agreement or instrument entered into on or after 1 July 2014, an owner of leviable premises agrees to be responsible for any transport development levy imposed under this Act rather than passing it on to the other party to the contract, agreement or instrument (as the case may be).}~~

## **~~{22} {Anti-avoidance provision}~~**

35 ~~{(1)} {The Commissioner may determine that an area or space will be taken to be a leviable parking space on 1 January in a particular financial year if the Commissioner considers that the area or space constitutes a leviable parking space on a regular basis but that steps have been taken to change the circumstances applying in relation to the area or space in order to avoid the imposition of levy in relation to the area or space on 1 January.}~~

~~{(2)} {A determination under subsection (1) —}~~

40 ~~{(a)} {will have effect in accordance with its terms and may have effect even if made after 1 January (and whether or not a return has been lodged with the Commissioner or any levy paid); and}~~

~~{(b)} {will have effect despite the other provisions of this Act and without limiting the operation of the *Taxation Administration Act 1996*.}~~

**[23]** **[Regulations]**

~~[(1)] [The Governor may make such regulations as are contemplated by this Act or as are necessary or expedient for the purposes of this Act.]~~

~~[(2)] [Without limiting subsection (1), the regulations may —]~~

- 5           ~~[(a)] [require the keeping of records and information; and]~~
- ~~[(b)] [require the provision of statements and other forms of information to the Commissioner or provide for the furnishing of information to the Commissioner that will be used for purposes associated with the assessment or imposition of a levy under this Act; and]~~
- 10           ~~[(c)] [require the giving of notice to the Commissioner on the occurrence of a specified event; and]~~
- ~~[(d)] [impose penalties, not exceeding \$5 000, for a contravention of, or failure to comply with, a regulation.]~~

~~[(3)] [A regulation may —]~~

- 15           ~~[(a)] [be of general or limited application; and]~~
- ~~[(b)] [make different provision according to the persons or circumstances to which it is expressed to apply; and]~~
- ~~[(c)] [provide that a matter is to be determined according to the discretion of the Minister or the Commissioner.]~~

20 **[Schedule 1]** **[Exempt parking spaces]**

**[1]** **[Residential parking]**

~~[(1)] [A parking space is an exempt parking space —]~~

- ~~[(a)] [if it is set aside or used exclusively for the parking of a motor vehicle by a person for residential purposes; and]~~
- 25           ~~[(b)] [access to the parking space is granted by the owner, or some other person who has the management or control, of the residential premises as part of a lease, licence or other agreement or arrangement to occupy the residential premises; and]~~
- ~~[(c)] [no separate cost for the parking space is charged above payments of rent or other consideration under the lease, licence or other agreement or arrangement to occupy the residential premises.]~~
- 30

~~[(2)] [Subclause (1) does not apply in relation to a parking space provided in relation to a stay at —]~~

- ~~[(a)] [a hotel or hostel; or]~~
- 35           ~~[(b)] [other premises where the right of occupancy is granted —]~~
- ~~[(i)] [on a casual basis; or]~~
- ~~[(ii)] [for a period not exceeding 2 months.]~~

**~~[2] [Parking for customers or suppliers of businesses]~~**

~~[A parking space is an exempt space if —]~~

- 5           ~~[(a)] [it is set aside or used exclusively by a business to provide parking for customers, clients or suppliers of the business; and]~~
- ~~[(b)] [the parking space is usually readily accessible by customers, clients or suppliers of the business and is clearly identified as being for such use; and]~~
- ~~[(c)] [no fee or charge is imposed on a customer, client or supplier of the business for parking a motor vehicle in the parking space; and]~~
- 10           ~~[(d)] [during a relevant financial year the parking space is not subject to a lease, licence or other agreement or arrangement for all or part of the day that prevents a customer, client or supplier of the business from parking in the parking space without prior agreement.]~~

**~~[3] [Loading bays]~~**

15           ~~[A parking space is an exempt parking space if it is set aside or used exclusively for the parking of a motor vehicle by a person engaged in loading or unloading passengers or goods, supplies or other items.]~~

**~~[4] [Hospitals]~~**

~~[(1)] [A parking space is an exempt parking space if —]~~

- 20           ~~[(a)] [it is located at the site of a hospital; and]~~
- ~~[(b)] [during a relevant financial year the parking space is not subject to a lease, licence or other agreement or arrangement for all or part of the day that prevents a member of the general public from parking in the parking space without prior agreement.]~~

~~[(2)] [In this clause —]~~

25           ~~**[hospital means] —**~~

- ~~[(a)] [a hospital incorporated under the *Health Care Act 2008*; or]~~
- ~~[(b)] [a private hospital within the meaning of the *Health Care Act 2008*.]~~

**~~[5] [Disabled parking]~~**

30           ~~[(1)] [A parking space is an exempt parking space if it is set aside or used exclusively for the parking of a motor vehicle displaying a disabled person's parking permit.]~~

~~[(2)] [Subclause (1) does not apply in relation to a parking space if the Commissioner forms the opinion that people who do not hold a disabled person's parking permit are permitted to use the parking space on a regular basis.]~~

~~[(3)] [In this clause —]~~

35           ~~**[disabled person's parking permit means] —**~~

- ~~[(a)] [a permit issued under Part 3D of the *Motor Vehicles Act 1959*; or]~~
- ~~[(b)] [any other permit or authority recognised by the Commissioner for the purposes of this clause.]~~

~~[6] [Motor bike parking]~~

~~[A parking space is an exempt parking space if —]~~

~~[(a)] [it is set aside or used exclusively for the parking of a motor bike; and]~~

~~[(b)] [it is clearly identified as being for the parking of motor bikes.]~~

5 ~~[7] [Parking for emergency vehicles]~~

~~[A parking space is an exempt parking space if it is set aside or used exclusively for the parking of —]~~

~~[(a)] [a police vehicle; or]~~

~~[(b)] [an ambulance; or]~~

10 ~~[(c)] [a vehicle used to provide emergency services or other public or community services under the *Fire and Emergency Services Act 2005*; or]~~

~~[(d)] [a vehicle used to provide surf life saving or other public or community services by Surf Life Saving South Australia Inc.; or]~~

15 ~~[(e)] [a vehicle used to provide rescue or other public or community services by a body or organisation that is a member of Volunteer Marine Rescue S.A. Incorporated; or]~~

~~[(f)] [a vehicle used by any other person, body or organisation engaged in the performance of emergency services approved by the Commissioner for the purposes of this clause.]~~

20 ~~[8] [Parking for people attending special events]~~

~~[(1)] [A parking space is an exempt parking space if it is set aside or used exclusively for the parking of a motor vehicle in conjunction with a particular special event.]~~

25 ~~[(2)] [Subclause (1) does not apply in relation to a parking space located at a car park that, as part of its usual operation, provides parking for persons who attend 1 or more events (which may not necessarily always be special events).]~~

~~[(3)] [In subclause (1) —]~~

~~[*special event* means a community, cultural, arts, entertainment, recreational, sporting or other similar event —]~~

~~[(a)] [that is held over a limited period of time; and]~~

30 ~~[(b)] [that is held not more than twice in any calendar year.]~~

~~[9] [Car sales displays and car service spaces]~~

~~[A parking space on premises is an exempt parking space if it is set aside or used exclusively for the parking of a motor vehicle —]~~

35 ~~[(a)] [that is displayed or stored on the premises for the purpose of its being offered on the premises for sale or hire; or]~~

~~[(b)] [for the purpose of being serviced or repaired on the premises on which the space is situated or on adjoining premises.]~~

~~[10] [Bus layovers]~~

~~[A parking space is an exempt parking space if it is set aside or used exclusively for the parking of a passenger bus during layover periods.]~~

~~[11] [Limited numbers of parking spaces in 1 ownership]~~

5 ~~[(1)] [If—]~~

~~[(a)] [a designated parking space is located at a site that does not contain more than 5 parking spaces; and]~~

10 ~~[(b)] [the person who owns the designated parking space does not own more than 5 parking spaces, being either designated parking spaces or leviable parking spaces, within the area to which this Act applies.]~~

~~[then each of those designated parking spaces owned by the person and located at the site referred to in paragraph (a) will be taken to be an exempt parking space for the purposes of this Act.]~~

~~[(2)] [In subclause (1)—]~~

15 ~~[designated parking space means a parking space that would constitute a leviable parking space but for the operation of this clause.]~~

~~[12] [Prescribed exemptions]~~

~~[A parking space is an exempt parking space if it falls within a class prescribed by the regulations for the purposes of this Schedule.]~~

20 ~~[Schedule 2] [Amendments—transport development levy]~~

~~[Part 1] [Amendment of *Taxation Administration Act 1996*]~~

~~[1] [Amendment of section 3—Interpretation]~~

~~[Section 3(1), definition of *tax*—delete "or duty" and substitute:]~~

~~[, duty or levy]~~

25 ~~[2] [Amendment of section 4—Meaning of taxation laws]~~

~~[Section 4—after paragraph (d) insert:]~~

~~[(da)] [the *Budget Measures Act 2014* and the regulations under that Act;]~~

~~[Schedule 3] [Other budget measures]~~

~~Schedule 1—Budget Measures~~

30 ~~Part 1—Amendment of *Education Act 1972*~~

~~1—Amendment of section 5—Interpretation~~

~~Section 5(2)(a)—delete paragraph (a) and substitute:~~

~~(a) —~~

- (i) in the case of an officer to whom section 22A applies—the period (if any) of the officer's continuous service in the teaching service determined in accordance with that section; or
- (ii) in any other case—the period (if any) of the officer's continuous service in the teaching service; and

## 2—Amendment of section 22—Interruption of service

Section 22—after subsection (4) insert:

- (5) This section does not apply in relation to an officer of the teaching service to whom section 22A applies.

## 3—Insertion of section 22A

After section 22 insert:

### 22A—Special provisions relating to certain temporary officers of the teaching service

- (1) This section applies to an officer of the teaching service who is, or was during any relevant period, a prescribed temporary teacher (other than an officer of a class declared by the regulations to be excluded from the operation of this section).
- (2) On the commencement of this section—
- (a) all entitlements in respect of long service leave and skills and experience retention leave accrued or purportedly accrued before the commencement of this section by an officer of the teaching service to whom this section applies will be taken to be extinguished; and
- (b) the Minister must confer entitlements in respect of long service leave and skills and experience retention leave determined in accordance with this section on an officer of the teaching service to whom this section applies in respect of the officer's service completed before the commencement of this section.
- (3) The entitlement to long service leave and skills and experience retention leave of an officer of the teaching service to whom this section applies is to be determined as follows:
- (a) to the extent that the officer's service was completed before the commencement of this section—the entitlement is to be determined by the Minister as if the officer had been lawfully appointed under section 101B or a corresponding previous provision of this Act or the repealed Act;
- (b) to the extent that the officer's service is completed on or after the commencement of this section—the entitlement is to be determined by the Minister—

(i) as if the officer had been lawfully appointed under section 15 or a corresponding previous provision of this Act or the repealed Act; and

(ii) on the basis that subsection (5) applies, and has always applied, to the question of whether a particular period of the officer's service is a period of continuous service.

(4) In making a determination under subsection (3)(a), the Minister must ensure that the entitlements of an officer are not less than the officer would have been entitled to had he or she been appointed under the *Public Sector Act 2009* or a corresponding previous Act (as in force at the time of appointment) instead of this Act.

(5) For the purposes of this or any other Act, where either before or after the commencement of this section the service of a person employed under this Act, or the repealed Act, was interrupted otherwise than by resignation or dismissal for misconduct and he or she is, or was, subsequently appointed as an officer of the teaching service within the prescribed period after the date of that interruption, his or her service before the interruption and his or her service after the interruption will (except to the extent to which he or she has received long service leave, or payment in lieu of long service leave, in respect of any such period of service) be taken into account as though that service were continuous.

(6) For the purposes of this or any other Act, where an officer has previously been in prescribed employment and his or her service in the prescribed employment is continuous with his or her service as an officer (determined in accordance with this section as if the prescribed employment was employment in the teaching service), the long service leave to which he or she is entitled under this Act will be determined on the basis that his or her service in the prescribed employment is effective service (and section 24(3), (4) and (5) will be taken to apply to the service as if section 24(6) had not been enacted).

(7) To the extent that a matter relating to the long service leave or skills and experience retention leave of an officer to whom this section applies is not able to be determined under another provision of this section, the matter is to be determined in accordance with a determination of the Minister.

(8) If a person was, during a particular period, both an officer of the teaching service to whom this section applies and an officer of the teaching service to whom this section does not apply, this section will be taken to apply only in respect of that part of the officer's service undertaken as a prescribed temporary teacher.

(9) Nothing in this section affects the validity of—

(a) a period of long service leave or skills and experience retention leave; or

(b) a payment of a monetary amount in lieu of long service leave or skills and experience retention leave, taken or made under this or any other Act before the commencement of this section.

5 (10) This section has effect despite—

- (a) any other provision of this Act or a provision of any other Act or law; and
- (b) a term of a contract, enterprise bargaining agreement, undertaking or other instrument or agreement (however described) that was in force immediately before the commencement of this section.

10

(11) In this section—

*prescribed employment* has the same meaning as in section 24(2);

*prescribed period*, in relation to an interruption of an officer's service as contemplated by subsection (5), means—

15

- (a) 3 calendar months (disregarding any period of school vacation falling immediately after the officer's service before the interruption and immediately before his or her service after the interruption); or
- (b) if a longer period is prescribed by the regulations for the purposes of this definition—that period;

20

*prescribed temporary teacher* means an officer of the teaching service who—

- (a) —
- (i) was, before the commencement of this section, purportedly appointed under section 9 of this Act (as in force at the time of the purported appointment); or
- (ii) was or is (whether before or after the commencement of this section) appointed or purportedly appointed under section 15 of this Act; and
- (b) was not, or is not, so appointed on a permanent basis.

25

30

(12) The regulations may make provisions of a saving or transitional nature in respect of the operation of this section.

35

#### **4—Amendment of section 23—Transfer of teachers to other Government employment**

Section 23—after subsection (2) insert:

- (3) For the purposes of the *Public Sector Act 2009* and any other Act, the question of whether particular service of an officer who is an officer of the teaching service to whom section 22A applies is continuous service is to be determined in accordance with that section.

40

## 5—Amendment of section 24—Rights of persons transferred to the teaching service

Section 24—after subsection (5) insert:

- 5                   (6) This section does not apply to a person who is, or who will be on becoming an officer of the teaching service, an officer of the teaching service to whom section 22A applies.

## Part 2—Amendment of *First Home and Housing Construction Grants Act 2000*

### 6—Amendment of section 3—Definitions

- 10           (1) Section 3, definition of *new home grant scheme*—delete "scheme for the payment of housing construction grants" and substitute:

schemes for the payment of housing construction grants and seniors housing grants

- (2) Section 3, definition of *residence requirement*—delete the definition and substitute:

15                   *residence requirement*—

- (a) in relation to an applicant for a first home owner grant—means the residence requirement imposed by section 12;
- (b) in relation to an applicant for a seniors housing grant—means the residence requirement imposed by section 12B;

- 20           (3) Section 3—after the definition of *residential property* insert:

*seniors housing grant* means a grant authorised under section 18BAC;

### 7—Amendment of section 5—Ownership of land and homes

Section 5(5)—delete "a first home owner grant or housing construction grant" and substitute:

25                   a grant authorised under this Act

### 8—Amendment of section 7—Entitlement to grants

Section 7—after subsection (5) insert:

- 30                   (6) A seniors housing grant is payable on an application under this Act if the requirements of section 18BAC are satisfied.
- (7) Only 1 seniors housing grant is payable in relation to a particular new home.
- (8) A seniors housing grant is not payable in relation to the construction or purchase of a new home if any other grant is payable under this Act in relation to the construction or purchase of the home.

---

**9—Insertion of section 12B**

After section 12A insert:

**12B—Criteria—seniors housing grant**

- 5 (1) An applicant for a seniors housing grant must be—
- (a) a person who has entered into a contract for the purchase of a new home; or
  - (b) a person for whom a new home is being built under a comprehensive home building contract; or
  - (c) an owner builder who is building a new home.
- 10 (2) If an application for a seniors housing grant is made by 1 person only—
- (a) the applicant must satisfy the Commissioner that he or she is 60 or more years of age; and
  - 15 (b) the applicant must occupy the home to which the application relates as his or her principal place of residence for a continuous period of at least 6 months (or a shorter period approved by the Commissioner) (the *residence period*), commencing within 12 months after completion of the eligible transaction (or within a longer period approved by the Commissioner) (the *completion period*).
- 20 (3) If an application for a seniors housing grant is made by 2 or more persons—
- (a) the applicants must satisfy the Commissioner that—
    - 25 (i) at least 1 of the applicants is 60 or more years of age; and
    - (ii) all of the applicants are natural persons; and
  - (b) at least 1 of the applicants who is 60 years or more of age must occupy the home to which the application relates as his or her principal place of residence for a continuous period of at least 6 months (or a shorter period approved by the Commissioner) (the *residence period*), commencing within 12 months after completion of the eligible transaction (or within a longer period approved by the Commissioner) (the *completion period*).
- 30 (4) The Commissioner may, if the Commissioner considers there are good reasons for doing so, vary an applicant's residence requirement at any time (including after the end of the period allowed for compliance with the residence requirement) by approving a shorter residence period or a longer completion period (or both).
- 35 (5) If the Commissioner varies a residence requirement under subsection (4), the requirement as varied will be taken to have been the applicant's residence requirement from the date of the determination of his or her application.
- 40

- (6) Subject to subsection (7), an applicant for a seniors housing grant is ineligible if—
- (a) the applicant or the applicant's spouse or domestic partner has been a party to an earlier application under this Act for a seniors housing grant; and
  - (b) a seniors housing grant was paid on the application.
- (7) However, an applicant for a seniors housing grant is not ineligible if—
- (a) the seniors housing grant was later paid back; and
  - (b) the basis for the repayment of the grant was a failure to comply with the residence requirement or any conditions on which the grant was made; and
  - (c) any penalty amount payable under section 39(3) in relation to repayment of the earlier grant has been paid.

#### **10—Amendment of section 14—Application for grant**

Section 14(1)—delete "a first home owner grant or a housing construction grant" and substitute:

a grant authorised under this Act

#### **11—Amendment of section 17—Commissioner to decide applications**

Section 17—delete "a first home owner grant or a housing construction grant" wherever occurring and substitute in each case:

a grant authorised under this Act

#### **12—Insertion of section 18BAC**

After section 18BAB insert:

##### **18BAC—Seniors housing grant**

- (1) Subject to this section, a grant (the *seniors housing grant*) is payable on an application under this Act if—
- (a) the application relates to an eligible transaction that is a new home transaction; and
  - (b) the commencement date of the eligible transaction is on or after 1 July 2014 but before 30 June 2016; and
  - (c) the market value of the home to which the eligible transaction relates is less than \$450 000; and
  - (d) —

- 5
- (i) if the eligible transaction is a comprehensive home building contract for a new home—the contract states that the eligible transaction must be completed within 18 months after the laying of the foundations for the home is commenced or, in any other case, the eligible transaction is completed within 18 months after the laying of the foundations for the home is commenced; and
- 10
- (ii) if the eligible transaction is the building of a new home by an owner builder—the transaction is completed within 18 months after its commencement date; and
- 15
- (iii) if the eligible transaction is a contract for an "off-the-plan" purchase of a new home—
- (A) the contract states that the eligible transaction must be completed on or before 31 December 2017; or
- (B) in any other case, the eligible transaction is completed on or before that date; and
- 20
- (e) the transaction for which the grant is sought has been completed.

(2) The amount of the seniors housing grant under this section is as follows:

- 25
- (a) if the market value of the home to which the eligible transaction relates does not exceed \$400 000—\$8 500;
- (b) if the market value of the home to which the eligible transaction relates exceeds \$400 000 (but is less than \$450 000)—an amount calculated in accordance with the following formula:

30

$$A = B - \left( \frac{C (D - E)}{100} \right)$$

where—

*A* is the amount of the housing construction grant

*B* is \$8 500

*C* is 17

35

*D* is the market value of the home to which the eligible transaction relates, rounded down to the nearest \$100

*E* is \$400 000.

- 40
- (3) The Commissioner may, in a particular case, if he or she considers there are proper reasons for doing so, extend the time within which an eligible transaction must be completed under this section.

- 5
- (4) This section does not give rise to an entitlement to a seniors housing grant if the Commissioner is satisfied that a contract that formed the basis of an eligible transaction for the purchase (or purported purchase) of a new home does not constitute a genuine sale of the new home.
- (5) For the purposes of subsection (4), the Commissioner may take into account the following:
- 10
- (a) whether the parties to the contract are close associates;
  - (b) whether the parties are otherwise not at arm's length;
  - (c) such other matters as the Commissioner considers appropriate.
- (6) For the purposes of subsection (5), 2 persons are close associates if—
- 15
- (a) 1 is a relative of the other; or
  - (b) they are related bodies corporate (within the meaning of the *Corporations Act 2001* of the Commonwealth); or
  - (c) 1 is a body corporate and the other is a director, manager or officer of the body corporate; or
  - (d) 1 is a body corporate (other than a public company whose shares are quoted on a financial market) and the other is a shareholder in the body corporate; or
  - (e) 1 has a right to participate (other than as a shareholder in a body corporate) in income or profits derived from a business conducted by the other; or
  - (f) they are in partnership; or
  - (g) 1 is a beneficiary under a trust or an object of a discretionary trust of which the other is a trustee; or
  - (h) they fall within a class of persons prescribed by the regulations for the purposes of this subsection.
- 20
- (7) For the purposes of subsection (6), 1 person is a relative of another if the other person is—
- 25
- (a) a spouse or domestic partner; or
  - (b) a parent or remoter lineal ancestor; or
  - (c) a son, daughter or remoter lineal descendant; or
  - (d) a brother or sister; or
  - (e) related in any other way prescribed by the regulations for the purposes of this subsection.
- 30
- (8) This section does not give rise to an entitlement to a seniors housing grant if the Commissioner is satisfied that the contract that formed the basis of the eligible transaction replaces a contract made before 1 July 2014 (the *earlier contract*), and that the earlier contract was—
- 35
- (a) a contract for the purchase of the same home; or
- 40

(b) a comprehensive home building contract to build the same or a substantially similar home.

(9) A reference to a first home owner grant or to a first home bonus grant in a following section of this Act will be taken to include a reference to a seniors housing grant under this section.

### 13—Amendment of section 18BB—Market value of homes

Section 18BB(1)—delete "and 18BAB" and substitute:

, 18BAB and 18BAC

### 14—Amendment of section 18C—Amount of grants must not exceed consideration

Section 18C—delete "or a housing construction grant, the total amount payable in relation to a home would, but for this section, exceed the consideration for the eligible transaction, the additional payment, first home bonus grant or housing construction grant" and substitute:

, a housing construction grant or a seniors housing grant, the total amount payable in relation to a home would (but for this section) exceed the consideration for the eligible transaction, the additional payment, first home bonus grant, housing construction grant or seniors housing grant

### 15—Amendment of section 20—Payment in anticipation of compliance with residence requirement

Section 20(3a)—delete "section 12(3)" and substitute:

this Act

### 16—Amendment of section 41—Protection of confidential information

Section 41(3)(ab)—after "housing construction grant" insert:

or seniors housing grant

### 17—Transitional provision

(1) If—

(a) a person is entitled to a seniors housing grant under section 18BAC of the principal Act as enacted by clause 12 of this Part; and

(b) the person has received a benefit constituted by an *ex gratia* payment by the State in order to provide for a seniors housing grant under section 18BAC enacted by clause 12 of this Part for the period between 1 July 2014 and the day on which this Act is assented to by the Governor,

the amount of the relevant entitlement will be reduced by the amount of the *ex gratia* payment (including so as to fully set off the amount of the relevant entitlement).

(2) To avoid doubt, any set off under this clause extends to a benefit or payment obtained or made before the commencement of this clause.

(3) Terms used in this clause that are defined in the principal Act have the same respective meanings as in that Act.

(4) In this clause—

*principal Act* means the *First Home and Housing Construction Grants Act 2000*.

### Part 3—Amendment of *Mining Act 1971*

#### 18—Amendment of section 17—Royalty

5 Section 17(4)(a)—delete "35 cents" and substitute:  
55 cents

#### 19—Amendment of section 17E—Penalty for unpaid royalty

Section 17E(1)—delete "extractive"

#### 20—Amendment of section 73E—Royalty

10 (1) Section 73E(1)—delete subsection (1) and substitute:

- (1) Subject to and in accordance with the provisions of this Act, royalty—
  - (a) in the case of a private mine in relation to which a relevant event has occurred—is payable on—
    - 15 (i) extractive minerals recovered from the private mine; and
    - (ii) any other minerals recovered from the private mine on or after the day on which the relevant event occurred; or
  - 20 (b) in any other case—is payable on extractive minerals recovered from the private mine, but is not payable on any other minerals so recovered.
- (1a) For the purposes of subsection (1), a *relevant event* occurs if, on or after 19 June 2014, there is a change in—
  - 25 (a) the proprietor of the private mine; or
  - (b) the whole or any part of the right to carry out mining operations at the private mine.
- (1b) A reference in subsection (1a)(a) to a change in the proprietor of a private mine includes a change in a person lawfully claiming under the proprietor whether the claim is of a legal or equitable kind.
- (1c) If a private mine has 2 or more proprietors, a change in any of those proprietors will be taken to be a relevant event for the purposes of subsection (1a)(a).
- 35 (1d) Without limiting any other provision, the creation, transfer, assignment, sale or disposal of an interest in proprietary rights in minerals recovered from a private mine under a contract or other instrument or agreement will be taken to be a relevant event for the purposes of subsection (1a)(a).

(1e) Without limiting any other provision, an event, transaction or acquisition that would give rise to liability to pay duty under Part 3 Division 6 or 8 or Part 4 of the *Stamp Duties Act 1923*, disregarding any exemptions from such duty applying under that Act, will be taken to be a relevant event for the purposes of subsection (1a)(a).

(1f) Without limiting subsection (1e), the acquisition of a controlling interest in a business that—

- (a) is the proprietor of the private mine; or
- (b) holds the whole or any part of the right to carry out mining operations at the private mine,

will be taken to be a relevant event for the purposes of subsection (1a)(a).

(1g) For the purposes of subsection (1f)—

- (a) **business** includes bodies and associations (corporate and unincorporate) and partnerships; and
- (b) a person has a **controlling interest in a business** if the person would be treated as having a controlling interest in a business for the purposes of section 72 of the *Payroll Tax Act 2009* (disregarding section 72(1)).

(2) Section 73E(5)—delete "extractive"

## 21—Insertion of section 73EA

After section 73E insert:

### 73EA—Notification of relevant event

(1) If a relevant event within the meaning of section 73E occurs, the person who, as a result of the relevant event, becomes a proprietor of a private mine or acquires a right to carry out mining operations at a private mine (as the case may be) must, within 30 days after the relevant event, notify the Minister of the relevant event.

Maximum penalty: \$5 000.

(2) The notification of the relevant event must—

- (a) be in writing in a form approved by the Minister; and
- (b) contain the information about the relevant event and any other details required by the Minister.

## 22—Amendment of section 73F—Passing of property in minerals

Section 73F(1)—delete subsection (1) and substitute:

(1) While a mine continues as a private mine under this Act, the property in any minerals recovered from the mine will pass to the person by whom the minerals are lawfully mined on, and in consideration of, payment of royalty or, if royalty is not payable in respect of the minerals, on recovery of the minerals.

## 23—Transitional provision

The amendment made by clause 18 of this Part to section 17 of the *Mining Act 1971* applies in relation to extractive minerals recovered on or after 1 July 2014.

## Part 4—Amendment of *Passenger Transport Act 1994*

### 5 24—Insertion of Part 5A

After section 44 insert:

## Part 5A—Special passenger services for events

### 44A—Interpretation

In this Part—

10 *commercial event* means any event other than a community event;

*community event* means an event—

- (a) that is open to the whole or a part of the community; and
- (b) at which attendance is free (whether a fee is charged to participate in the event or not); and
- 15 (c) that is run on a not-for-profit basis;

*Department* means the administrative unit of the Public Service that is, under the Minister, responsible for the administration of this Act;

*event* means an event held after the commencement of this Part at a venue in Metropolitan Adelaide;

20 *manager* of a venue means—

- (a) the prescribed person or body for the venue; or
- (b) if no such person or body is prescribed—the person or body which has the control and management of the venue;

25 *organiser* of an event means the person or body primarily responsible for organising the event;

*special passenger service* means an alteration of an existing regular passenger service, whether—

- (a) by adding to, supplementing, replacing, delaying or diverting an existing regular passenger service; or
- 30 (b) by waiving or reducing fares (or substituting some other form of consideration) for such a service; or
- (c) by any other means.

### 44B—Notification of event

(1) If—

- 35 (a) the manager of a venue at which an event is to be held—
  - (i) expects at least 5 000 people to attend the venue during the period of the event; or

(ii) requires a special passenger service, or is of the opinion that a special passenger service may be required, for the purposes of the event (including during any period necessary to set up or prepare for the event or to pack up or clean up after the event);  
or

(b) there are reasonable grounds to expect that a special passenger service will be required for the purposes of the event (including during any period necessary to set up or prepare for the event or to pack up or clean up after the event),

the manager must (subject to subsection (2)) notify the Minister of the event—

(c) if the date on which, or the period during which, the event is to be held is set or known by the manager at least 6 months before the event is to be held—at least 6 months before the relevant date or period; or

(d) in any other case—as soon as practicable after the date on which, or the period during which, the event is to be held is set or known by the manager.

(2) If the date on which, or the period during which, an event contemplated by subsection (1)(a) or (b) is to be held is known by the manager on the commencement of this section, the manager must notify the Minister of the event as soon as reasonably practicable after the commencement of this section.

(3) Notification under subsection (1) or (2) may instead be given by the organiser of the event if the manager of the venue so agrees.

(4) The notification of the event must—

(a) be in writing in a form approved by the Minister; and

(b) contain the information about the event and any other details required by the Minister.

(5) For the purposes of this section, a copy of the approved notification form, together with information or details required by the Minister, may be published on the Department's website.

#### **44C—Planning for passenger transport services for events**

(1) After receiving notification of an event under this Part, the Minister may require the manager of the venue at which the event is to be held and the organiser of the event to consult with the Minister for the purposes of determining whether a special passenger service should be provided in relation to the event.

(2) The manager or the organiser must provide any additional information or details required by the Minister in connection with subsection (1).

- (3) When making a determination under subsection (1), the Minister must consider the following matters:
- (a) the likely effect of the event on existing regular passenger services;
  - 5 (b) the benefit to members of the public of South Australia (including those attending the event) from the provision of a special passenger service in relation to the event;
  - (c) the cost of providing such a service;
  - (d) any other matter that the Minister thinks relevant.
- 10 (4) If—
- (a) the Minister determines that a special passenger service should be provided in relation to an event; and
  - (b) the event is a commercial event,
- 15 the Minister may, after consulting with the manager of the venue and the organiser of the event, determine a fee (whether of a specified amount or an amount fixed in accordance with a specified formula) to be paid to the Minister for provision of the service.
- (5) A fee determined under this section must be paid by the manager of the venue within the time specified by the Minister, and any fee or part of a fee not paid within that time may be recovered by the Minister as a debt.
- 20 (6) The Minister may waive or reduce a fee payable under this section if the Minister considers it appropriate in the circumstances to do so.

**44D—Power of Minister to charge fee in certain circumstances**

- 25 (1) This section applies where the Minister—
- (a) has not been notified of an event that is a commercial event; or
  - (b) has been so notified but the manager of the venue at which the event is to be held has not consulted as required by the Minister under section 44C,
- 30 and the Minister determines (on the basis of subsection (3) of that section) that a special passenger service should be provided in relation to the event.
- (2) The Minister may, by notice in writing served on the manager of the venue, require the manager to pay, within the time specified in the notice, the fee for providing the service as determined by the Minister and specified in the notice.
- 35 (3) The Minister may recover as a debt from the manager the whole or any part of a fee required to be paid under subsection (2).

**44E—Recovery of costs by venue managers not prevented**

5 Nothing in this Part prevents the manager of a venue at which an event in relation to which a special passenger service is provided from recovering, in the ordinary course of commerce, from the organiser of the event any costs for which the manager may be liable under this Part.

**[Schedule 4]—[Substitution of short title]**

**[1]—[Substitution of short title]**

[On the commencement of this Schedule—]

10 [(a)] [section 1 of this Act is repealed and the following section is substituted:]

**[1]—[Short title]**

[This Act may be cited as the *Transport Development Levy Act 2014*.:]

15 [(b)] [section 4 of the *Taxation Administration Act 1996* is amended by striking out paragraph (da) and substituting the following paragraph:]

[(da)] [the *Transport Development Levy Act 2014* and the regulations under that Act;:]