

Chapter 4 Budget Initiatives

Overview

This chapter summarises the Government's new and expanded initiatives for expenditure and revenue included in the 2008-09 Budget, along with the significant new works on the 2008-09 Capital Works Program. This listing also includes items that were announced in the 2007-08 Budget but will not commence until 2008-09.

The Capital Works Program tables list major works projects and capital grants. The amounts reflect the total project costs, not the cash allocation in the 2008-09 Budget.

For more details about initiatives and capital projects, including capital works projects continuing from 2007-08, see *Budget Paper No. 3* and *Budget Paper No. 4*. *Budget Paper No. 3* also provides information on Commonwealth-funded projects not included in this chapter.

A detailed discussion of revenue initiatives, including revenue policy changes, is also presented in the last section of this chapter.

Tables 4.1 and 4.3 provide summaries of initiatives across all agencies. Tables 4.2 and 4.4 provide the initiative details.

Table 4.1: Summary of Initiatives

	2007-08	2008-09	2009-10	2010-11	2011-12
	Estimate	Budget	Forward Estimates		
	\$M	\$M	\$M	\$M	\$M
Electoral Commission		0.3	0.3		
Department of the Chief Minister	0.1	0.4	0.4	0.2	0.1
Department of the Legislative Assembly		0.6	0.6		
Northern Territory Police, Fire and Emergency Services	6.8	17.7	24.5	17.8	17.2
Department of Employment, Education and Training	5.7	10.3	12.1	14.0	15.9
Northern Territory Treasury	64.6	71.0	32.6	33.6	34.6
Department of Planning and Infrastructure	1.3	5.6	5.3	5.3	5.3
Department of Health and Families	16.5	23.3	31.8	40.2	46.5
Department of Justice	6.3	15.8	19.2	19.1	19.4
Department of Business, Economic and Regional Development	1.0	1.3	1.1	1.1	1.1
Territory Housing	2.2	0.7	0.5	0.5	0.5
Department of Primary Industry, Fisheries and Mines		0.8	0.8	0.8	
Department of Natural Resources, Environment and the Arts	0.5	6.7	4.9	3.7	2.3
Department of Local Government, Housing and Sport	5.5	11.9	5.1	3.9	4.2
Total Initiatives	110.5	166.4	139.2	140.2	147.1

Table 4.2 Initiatives by Agency

	2007-08	2008-09	2009-10	2010-11	2011-12
	Estimate	Budget	Forward Estimates		
	\$000	\$000	\$000	\$000	\$000
Electoral Commission					
Increased capacity including the requirements associated with local government reform		250	250		
Total		250	250		
Department of the Chief Minister					
Closing the Gap – establishment of the Indigenous Affairs Advisory Council	50	100	100	100	100
Establishment of the Climate Change Policy and Coordination Unit		200	200		
Support for the Heineken Hottest 7's in the World Rugby Tournament	25	100	100	100	
Support for staging the Sir Elton John concert – funded within existing agency resources	60				
Total	135	400	400	200	100
Department of the Legislative Assembly					
Continuation of support for the Statehood Steering Committee		600	600		
Total		600	600		
Northern Territory Police, Fire and Emergency Services					
Closing the Gap – additional police services in remote localities	2 000	2 300	2 300	2 300	2 300
Closing the Gap – expansion of the Child Abuse Taskforce	2 610	4 260	4 260	4 260	4 260
Safer Streets initiative – increasing uniformed police in urban areas and call centre auxiliaries		4 200	9 300	9 300	9 300
Upgrade and expansion of the Digital Radio Network		5 161	7 264	575	
CCTV surveillance to address antisocial behaviour in Darwin	1 775	650	650	650	650
Expanded resources for Northern Territory Emergency Services	365	274	274	274	274
Implementation of the Screening Authority for Employment (SAFE) NT as part of the <i>Care and Protection of Children Act 2007</i>		300	300	300	300
Operational funding for the new Casuarina Police Station		507	122	122	122
Total	6 750	17 652	24 470	17 781	17 206

2007-08	2008-09	2009-10	2010-11	2011-12
Estimate	Budget	Forward Estimates		
\$000	\$000	\$000	\$000	\$000

Department of Employment, Education and Training

Closing the Gap initiatives

Stakeholders Partnership Program to improve student engagement and community involvement	285	1 203	1 705	1 705	1 705
Introduction of a full attendance team to track school attendance and implement strategies to increase attendance	200	400	400	400	400
'Value of Schooling' education campaign to promote education for children in remote communities		250	100	100	100
Additional teachers to increase education opportunities for all children in remote communities	530	1 500	2 400	3 600	4 800
New mobile preschools for children in remote communities	500	1 500	2 000	2 500	3 000
Two regional senior studies hostels to support education for children in remote communities		100	200	200	200
Expanded IT provision to schools in remote communities	300	600	600	600	600
Introduction of Children's Services Regulations		200	200	200	200
Child Protection Unit to provide specialist support to schools including ten student counsellors for remote communities	300	500	700	900	1 030
Expansion of the Chief Minister's Wesley Lanhapuy Scholarship Program to recruit and train more Indigenous teachers		120	120	120	140
Supporting Indigenous employment by transitioning to real jobs	500	1 125	1 125	1 125	1 125

Other initiatives

Special needs funding to assist students with intellectual disabilities, high level behavioural needs and emotional difficulties		1 700	1 700	1 700	1 700
Grant to Charles Darwin University to support the United Nations University Institute of Indigenous Knowledge	500	500	500	500	500
Furniture, fittings, equipment and wireless laptops for middle years classes across the Territory	2 002				
Coaster buses to assist with student transport in ten larger remote Indigenous communities from the beginning of the 2008 school year	175	350	350	350	350
Information and communications technology equipment for Darwin Middle School and the Palmerston High School extension	423	282	25	25	25
Total	5 715	10 330	12 125	14 025	15 875

	2007-08	2008-09	2009-10	2010-11	2011-12
	Estimate	Budget	Forward Estimates		
	\$000	\$000	\$000	\$000	\$000
Northern Territory Treasury					
Conveyance stamp duty rate reduction	1 000	12 034	12 334	12 643	12 959
Payroll tax rate reduction		7 243	7 654	8 088	8 544
Abolish stamp duty on business property conveyances excluding land			9 589	9 829	10 075
Payroll tax reductions due to harmonisation		1 700	3 000	3 000	3 000
Contribution to Power and Water Corporation infrastructure program	50 000	50 000			
Continuation and completion of underground powerlines into Millner (this is in addition to \$3 million previously approved)	13 600				
Total	64 600	70 977	32 577	33 560	34 578

Department of Planning and Infrastructure

Increase in school bus services and introduction of seat belts on rural school bus routes	1 000	1 510	1 510	1 510	1 510
Weed management on Crown Land		1 500	1 500	1 500	1 500
Grants for cyclone shelter upgrades in coastal communities		1 000	1 000	1 000	1 000
Introduction of a multi-purpose taxi lift incentive scheme	183	313	313	313	313
Expand Transport Safety Officer services in the Darwin bus network		750	505	505	505
Upgrade and construct bus shelters in the greater Darwin urban area		500	500	500	500
Additional bus service for year 7 students in Palmerston High School in transition to the new school	100				
Total	1 283	5 573	5 328	5 328	5 328

Department of Health and Families

Closing the Gap initiatives

Establishment of a Children's Commissioner	200	350	350	350	350
Extension of the Young People Leaving Care Program		200	200	200	200
Community education campaign to introduce child protection reform	100	100	80	80	80
Expansion of the Child Abuse Taskforce	1 200	1 700	2 000	2 300	2 500
Additional care and case management for children in care			2 000	2 500	3 500
Residential care unit for children in care		1 000	1 500	1 850	1 850
Therapeutic services for children in care	300	500	600	800	800
Additional child protection workers for children in care	500	1 000	1 500	1 800	2 000

	2007-08	2008-09	2009-10	2010-11	2011-12
	Estimate	Budget	Forward Estimates		
	\$000	\$000	\$000	\$000	\$000
Establishment of a network of Aboriginal child protection and care services including the expansion of existing services in Darwin, Katherine and Alice Springs	450	1 300	1 800	3 300	3 300
Expansion of Sexual Assault Referral Centre services in Darwin, Alice Springs and Tennant Creek and establishment of a new service in Katherine	700	1 000	1 200	1 500	1 900
Continued development of integrated community family violence and support services in remote communities	800	1 000	1 500	2 000	2 600
Additional clinical resources in Darwin and Alice Springs to support the community based and residential alcohol and other drug withdrawal service	100	100	100	100	100
Delivery of antenatal care and maternal health programs to mothers	500	1 000	1 500	1 500	1 500
Introduction of early childhood development and learning programs	100	500	1 000	1 000	1 000
Expansion of preventable chronic disease programs targeting diabetes, respiratory disease, kidney failure and hearing loss			1 300	2 500	5 000
Supporting Indigenous employment by transitioning to real jobs	500	1 000	1 000	1 250	1 250
Other initiatives					
Capacity to meet an increased demand for renal dialysis and primary health care services to manage chronic and early kidney disease	1 450	2 450	4 150	5 850	5 850
Expansion of disability services in the Northern Territory	2 305	3 735	5 204	6 549	7 976
Implementation of changes to the <i>Youth Justice Act</i> including services to support Family Responsibility Agreements and orders and initial funding for youth camps	680	2 500	2 500	2 500	2 500
Additional funding to support the Northern Territory Patient Assistance Travel Scheme		2 000	1 500	1 500	1 500
Capital grant to Menzies School of Health Research for additional capacity requirements following an increase in research grants	5 500				
Funding for antisocial behaviour initiatives in Darwin including itinerant health care, intervention treatment for short-term prisoners and offender management	1 110	1 110			
Additional child health care workers		500	500	500	500
Expansion of the Community Midwifery Program to the Central Australian region		280	280	280	280
Total	16 495	23 325	31 764	40 209	46 536

	2007-08	2008-09	2009-10	2010-11	2011-12
	Estimate	Budget	Forward Estimates		
	\$000	\$000	\$000	\$000	\$000
Department of Justice					
Closing the Gap initiatives					
Two additional court clinicians based in Darwin and Alice Springs to service the Katherine, Tennant Creek and Nhulunbuy regions	140	275	275	275	275
Expansion of Community Courts	419	419	419	419	419
Additional remote area corrections officers	320	700	1 000	1 300	1 300
Provision for a Witness Assistance Service in Katherine	100	200	200	200	200
Funding to implement a Regional Alcohol Licensing Identification System	1 680	520	520	520	520
Regional Alcohol Management Plans	500	500	500	500	500
Additional compliance inspectors to support alcohol management plans	150	300	300	300	300
Expansion of the Return to Home program	50	50	50	50	50
Support for alcohol community education and awareness campaign	200	200	200	200	200
Support for gambling community education and awareness campaign	250	250	250	250	250
Expansion of rehabilitation programs for sex offenders	550	700	900	1 150	1 150
Expansion of the Indigenous Family Violence Community Based Program	500	800	1 000	1 300	1 640
Expansion of the Elders Visiting Program	100	210	210	210	210
Other initiatives					
Increased prisoner capacity at Darwin and Alice Springs correctional centres		6 860	9 150	10 570	10 570
Additional antisocial behaviour initiatives including a telephone reporting service, First Response Patrol, Darwin Area Night Patrol and Information and Referrals Office in Palmerston	956	2 018	2 018		
Improved prisoner education and rehabilitation programs		500	1 000	1 000	1 000
Additional resources to coordinate the implementation and monitoring of alcohol management plans and antisocial activities across the Northern Territory	330	330	330	330	330
Additional resources for the Office of the Director of Public Prosecutions to improve the prosecution of child sex offences		394	394	394	394
Additional support for the Crime Victims Services Unit and Victims Register		427	427		
Indigenous Liaison Officer for Katherine to provide intervention and referral service in domestic violence cases	100	100	100	100	100
Total	6 345	15 753	19 243	19 068	19 408

	2007-08	2008-09	2009-10	2010-11	2011-12
	Estimate	Budget	Forward Estimates		
	\$000	\$000	\$000	\$000	\$000
Department of Business, Economic and Regional Development					
Closing the Gap – Indigenous economic development initiatives	600	600	600	600	600
Develop initiatives to leverage more defence-related business and economic development opportunities – funded within existing agency resources	60	250	200	200	200
Expansion of business and skilled migration services to Central Australia – funded within existing agency resources		150	150	150	150
Expansion of the 'Territory Business Growth' program to assist small business – funded within existing agency resources		100	100	100	100
Meet the Buyers Expo – funded within existing agency resources	60	65	65	65	65
Enhancements to the mining tunnel at the Battery Hill Mining Centre	250				
Further feasibility work regarding a Common User Facility – funded within existing agency resources		100			
Total	970	1 265	1 115	1 115	1 115
Territory Housing					
Short and medium term managed accommodation to assist in targeting anti social behaviour in Darwin – funded within existing agency resources	2 200	700	500	500	500
Total	2 200	700	500	500	500
Department of Primary Industry, Fisheries and Mines					
Additional funding for Bringing Forward Discovery – Partnerships for Discovery scheme		800	800	800	
Total		800	800	800	
Department of Natural Resources, Environment and the Arts					
Climate change initiatives for business and households		2 000	2 000	1 000	
Additional funding for Bushfires NT to assist with preventing, managing and responding to fire hazard		2 000	750	750	750
Support and operation of the Environment Protection Authority	248	876	876	876	876
Implement the National Water Initiative and monitor compliance with other natural resource legislation		500	500	500	500
Air quality program for the Darwin region		704	207	207	207
Monitor the Daly River catchment under the Living Rivers Program		344	344	344	
Additional support for the Darwin Festival	250	260	267		
Total	498	6 684	4 944	3 677	2 333

	2007-08	2008-09	2009-10	2010-11	2011-12
	Estimate	Budget	Forward Estimates		
	\$000	\$000	\$000	\$000	\$000
Department of Local Government, Housing and Sport					
Closing the Gap initiatives					
Community Infrastructure Grants to support local government reform	1 000	1 000	1 000	1 000	1 000
Funding to establish local community boards to allow community representation in the local government shires and promote Indigenous leadership	200	400	700	700	1 000
Expansion of remote community sport and recreation programs	500	1 000	1 000	1 000	1 000
Other initiatives					
Additional funding for establishment and related costs for new local government shire councils		5 000			
Drinking water system upgrades and monitoring of safe drinking water for Indigenous communities	2 100	600	600	600	600
Support to secure a five-year international cricket agreement for Darwin		2 100			
New sporting infrastructure program to provide grants to organisations, clubs and communities to construct and repair sporting facilities		1 000	1 000		
Contribution towards a new swimming pool in Litchfield Shire	1 500				
Increased support for the Aboriginal Interpreter Service and Interpreting and Translating Service NT		350	350	350	350
Support to establish a Territory AFL team in either South Australian or Western Australian competitions from 2009		200	200	200	200
Extension of two pool safety advisors and support for the administration and regulation of the <i>Swimming Pool Safety Act</i>	116	200	200		
Support for a Northern Territory netball team to compete in the Tier 2 National Netball Competition in 2008	50				
Total	5 466	11 850	5 050	3 850	4 150

Table 4.3: Summary of
2008-09 New
Capital Works

	\$M
Department of Employment, Education and Training	19.7
Department of Planning and Infrastructure	164.8
Darwin Port Corporation	59.5
Department of Health and Families	8.8
Department of Justice	15.2
Land Development Corporation	2.0
Territory Housing	120.6
Department of Primary Industry, Fisheries and Mines	1.0
Department of Natural Resources, Environment and the Arts	13.9
Department of Local Government, Housing and Sport	35.4

Table 4.4: 2008-09 New
Capital Works by Agency

	\$M
Department of Employment Education and Training	
Alawa Primary School – stage 2	2.0
Closing the Gap – Alekarrange Community Education Centre	1.0
Closing the Gap – Arlparra Middle School	2.0
Closing the Gap – Ngukurr Community Education Centre	1.2
Closing the Gap – Ramingining Community Education Centre	1.2
Closing the Gap – Yilpara	2.0
Closing the Gap – Yirrkala Community Education Centre	1.6
Closing the Gap – Yuendumu Community Education Centre	1.2
Jingili Primary School – upgrade to drop off zone	0.5
Leanyer Primary school upgrade – stage 2	2.0
Malak Primary School – upgrade the assembly area	1.0
Nakara Primary School – stage 2	2.0
Ross Park Primary School – stage 2	2.0

	\$M
Department of Planning and Infrastructure	
Accident Prevention Program	1.5
All corridors – pavement strengthening and widening	6.2
Black spot Program	0.7
Cyclone shelters – upgrade	2.0
Daly River – upgrade stream crossings	2.2
Darwin Waterfront – stage 6	14.0
Finke Road – Finke to Titjikala and Finke to Kulgera	0.5
Fog Bay Road – upgrade and seal	1.5
Girraween/Henning Road intersection upgrade	1.0
Humpty Doo bus interchange	0.5
Kintore Road – Papunya to Mt Liebig Road	0.8
Level crossing upgrades	4.3
Maryvale Road upgrade – stage 2	3.5
Minjilang (Croker Island) aerodrome upgrade	1.5
Outback Way – Kata Tjuta to Kaltukatjara	0.5
Pine Hill – gravelled access road	4.0
Roads to Recovery Program	3.0
Rosebery Primary and Middle schools – headworks	9.5
Rural arterials – strengthening and widening	0.8
Sandover Highway – upgrade and sealing	1.0
Santa Teresa Road – stage 2	2.0
Stuart Highway – construct a third lane and approach at the Stuart Highway/Deviney Road	2.0
Tanami Road upgrade	2.0
Tiger Brennan Drive – construct passing lanes	2.5
Tiger Brennan Drive – stage 2	89.0
Urban arterials – strengthen pavement – Bagot Road	0.8
Urban arterials – traffic management	2.5
Urban roads landscaping	1.0
Victoria Highway – future stages	3.0
2008-09 Major Capital Grants	
Cyclone shelters upgrade	1.0

\$M

Darwin Port Corporation

East Arm Wharf – construct overland conveyor	35.0
East Arm Wharf – create additional hardstand	9.5
East Arm Wharf – reclamation of land behind the bulk loading facility	15.0

Department of Health and Families

Katherine Sobering-up Shelter	1.3
Milingimbi Health Centre	4.5
Tennant Creek Hospital – stage 3	1.7
Tennant Creek Sobering-up Shelter	1.3

Department of Justice

Closing the Gap – expand Katherine and Alice Springs community corrections offices	1.3
Correctional Centres – increase prisoner capacity in Darwin and Alice Springs	13.9

Land Development Corporation

Defence Support Hub – intersection and associated services	1.0
East Arm frontage – develop industrial land	1.0

Territory Housing

Government Employee Housing

Closing the Gap – construct housing in remote localities	10.0
Construct housing in remote localities	5.0
Land servicing for housing in remote localities	1.0
Replace existing housing in remote localities	2.0
Upgrade police and priority housing in remote localities	8.0

Public Housing

Construct housing	1.0
Redevelop unit complexes in urban areas	3.0
Tailored upgrades in urban areas	2.0

Indigenous Housing

Strategic Indigenous Housing Infrastructure Program	48.3
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2008-09 Major Capital Grants

Indigenous housing	40.3
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	\$M
Department of Primary Industry, Fisheries and Mines	
Improved recreational fishing infrastructure	1.0
Department of Natural Resources, Environment and the Arts	
Fogg Dam Conservation Reserve – upgrade boardwalk	1.5
Leanyer Recreation Park – stage 2	5.2
Litchfield National Park, stage 1 – upgrade visitor facilities	4.4
Museum and Art Galleries of the NT – replace airconditioning	1.3
West MacDonnell National Park – stage 2	1.5
Department of Local Government, Housing and Sport	
Hidden Valley Raceway – stage 4	0.9
2008-09 Major Capital Grants – Indigenous Essential Services	
Minor Works	8.0
All centres – replace electricity meters	0.7
Bulman – construct new power station	1.6
Naiyu Nambu – replace elevated water tanks	0.4
Papunya – increase fuel storage and upgrade fuel bunding	0.5
Rittarangu – powerline connection to Ngukurr grid	1.1
Wallace Rockhole – powerline connection to Hermannsburg grid	1.1
Willowra – extend power station building and construct control room	0.5
Yuendumu – construct new sewer pond walls	0.6
2008-09 Major Capital Grants – Other	
Strategic Indigenous Housing Infrastructure Program	20.0

Revenue Initiatives

A number of key revenue measures are included in the 2008-09 Budget.

Conveyance Stamp Duty Rate Reductions

From 6 May 2008, conveyance stamp duty rates have been reduced, at an estimated cost to the budget of \$12 million per year. These reductions apply to the acquisition of dutiable property in the Northern Territory under a contract executed on or after 6 May 2008. These reductions will benefit home buyers, property investors and purchasers of business property.

Northern Territory conveyance stamp duty is based on a linear scale and, prior to 6 May 2008, rates ranged from a minimum of 2.1 per cent to a maximum of 5.4 per cent that applied to dutiable property with a value of \$500 000 or more.

From 6 May 2008, the minimum conveyance stamp duty rate is reduced to 1.5 per cent, and the maximum rate is reduced to 4.95 per cent and applies to a property value of \$525 000 or more. The effect of these changes is to reduce the conveyance stamp duty rate on all property transactions.

The stamp duty first home owner concession has also been increased from the first \$350 000 of a home's value to the first \$385 000, meaning that first home buyers will pay no stamp duty on the first \$385 000 of their home's value.

As a result of the rate reductions, other home buyers will pay no stamp duty on about the first \$111 850 of their home's value (previously the first \$92 500).

The stamp duty savings that home buyers, property investors and business property purchasers can expect from the rate reductions at various property values are provided in Table 4.5.

Table 4.5: Stamp Duty Savings at Certain Property Values

Property Value	Savings		
	Investors/Businesses	First Home Buyers ¹	Other Home Buyers
\$	\$	\$	\$
100 000	593	-	250
200 000	1 171	-	1 171
300 000	1 736	-	1 736
400 000	2 286	2 489	2 286
412 000 ²	2 351	2 554	2 351
500 000	2 822	3 025	2 822
600 000	2 700	2 903	2 700
700 000	3 150	3 353	3 150
800 000	3 600	3 803	3 600
900 000	4 050	4 253	4 050
1 000 000	4 500	4 703	4 500

¹ No stamp duty paid until \$385 000

² The median house price as at December 2007

Source: Northern Territory Treasury

Payroll Tax Rate Reduction

The Territory Government is delivering on the 2005 election commitment to reduce payroll tax rates from 6.2 per cent to 5.9 per cent. This will benefit all of the nearly 1600 businesses that pay payroll tax in the Northern Territory. The average payroll tax saving per business will be around \$4500 a year.

The rate will be reduced from 1 July 2008 and has an estimated budget cost of \$7.2 million in 2008-09.

Payroll Tax Reform

From 1 July 2008, the Budget also introduces measures to overhaul payroll tax arrangements announced by the Government in 2007 by harmonising payroll tax laws with all states in eight agreed areas. These areas relate to the timing of lodgements, motor vehicle allowances, accommodation allowances, a range of fringe benefits, payroll tax imposed on work performed outside a jurisdiction, employee share acquisition schemes, superannuation contributions for non-working directors and the grouping of businesses.

The same laws that apply in New South Wales and Victoria for the payroll tax treatment of termination payments have also been introduced as part of these measures. This reflects the Northern Territory's current treatment of termination payments.

The Government has also committed to further payroll tax harmonisation by introducing payroll tax laws from 1 July 2009 that are consistent, as far as possible, with those of New South Wales, Victoria, Queensland and Tasmania.

The payroll tax harmonisation measures will provide significant compliance cost savings for businesses paying payroll tax, particularly for those that employ people in a number of jurisdictions. In addition to the compliance cost savings for businesses, it is estimated that adopting all the payroll tax harmonisation measures will provide total payroll tax savings to businesses of about \$3 million a year.

Equity, Efficiency and Administrative Enhancements

The Government has approved a package of changes that enhance simplicity, efficiency and equity of the Territory's taxation laws and the First Home Owner Grant scheme.

The following measures to commence from 1 July 2008 will:

- abolish nominal (\$20) stamp duty on deeds except for deeds relating to a trust;
- include exploration licences and exploration retention licences as land for conveyance stamp duty purposes. Stamp duty will only apply to the conveyance of these licences, with the grant of a licence generally being excluded from duty; and
- ensure that the creation or transfer of a mining interest is a conveyance of the mining interest that must be duly stamped before it is recorded in a mining register.

The following measures will apply from 1 July 2008 to better align the operation of the *First Home Owner Grant Act* and the stamp duty first home owner concession and principal place of residence rebate. The measures:

- allow five years to commence a prosecution under the *First Home Owner Grant Act*. This will apply to offences that are alleged to have been committed from

1 July 2008. A three-year time limit will continue to apply to offences that are alleged to have been committed before 1 July 2008;

- provide a premium interest rate, in addition to the market interest rate, of 8 per cent for a first home owner grant debt and allow the rate of interest that applies to such a debt to fluctuate from year to year in line with movements in market interest rates; and
- ensure that it is an offence under the *First Home Owner Grant Act* in all circumstances where materially false or misleading information is provided, and allow a defence where the misleading aspect of the information is identified and corrected to the extent the person can reasonably do so.

The following measures are made as a result of the introduction of the new *Taxation Administration Act* from 1 January 2008. The first two measures will apply from 1 January 2008 as they relate to the operation of the *Taxation Administration Act* and *Stamp Duty Act* from that date. The other measures will commence from 1 July 2008. The measures:

- clarify that any member of a group under a taxation law is jointly and severally liable for the tax of any other group member;
- reinstate the requirement that a stamp duty exemption is only available on the conveyance of property from a trustee of a non-discretionary trust to a beneficiary of the trust if no valuable consideration is given by the beneficiary for that conveyance;
- clarify that revenue-related information can be provided to the Northern Territory Police, the Director of Public Prosecutions for the Territory and other Territory law enforcement agencies;
- excuse a conveyee from the residence requirements of the stamp duty first home owner concession or principal place of residence rebate where there are two or more conveyees and at least one will comply with the residence requirements; and
- make minor consequential amendments to update references in various Territory laws to terms introduced in the *Taxation Administration Act*.

