

Other than the changes I have just described, the procedures set out in the bill replicate the existing procedures and rules and maintains the current policy. For example, new section 105Q replicates existing section 104 of the *Taxation (Administration) Act* in requiring the adjustment of tax if a person's liability is altered on objection or appeal. Similarly, new section 105R replicates section 105A of the *Taxation (Administration) Act* in providing for interest to be paid on a refund of tax arising from a decision on objection or appeal. New section 105S replicates section 105B of the *Taxation (Administration) Act* by directing that the commissioner's decisions outlined in that section are to be reviewed through the objections and appeals process rather than some other form of judicial review.

Finally, I turn to the transitional provisions in the bill. These provide that the new provisions apply to all decisions on objections made after 18 May 2004 where the tax or mineral royalty payer has not already lodged an appeal under the old objection and appeals provision. This government will be pushing for these new objection and appeal procedures to start as early as possible in 2005.

Madam Speaker, I commend the bill to honourable members.

Debate adjourned.

LAKE BENNETT (LAND TITLE) BILL (Serial 267)

Bill presented and read a first time.

Dr TOYNE (Justice and Attorney-General):
Madam Speaker, I move that the bill now be read a second time.

The purpose of this bill is to address the unsatisfactory state of land title in respect of the Lake Bennett locality. In order for members to appreciate this bill, it will be necessary for me to detail the history of the Lake Bennett area regarding the land transactions which have given rise to uncertain and unsatisfactory land title in the area.

Lake Bennett is an artificial lake which was created in the mid-1970s on privately-owned freehold land approximately 80 km south of Darwin. In the early 1980s the land around the lake and the lake foreshore was subdivided into various parts. Between 1987 and 1996, the then owner of the land, Nazime Pty Ltd, sold most of the land that surrounded the lake. Each section of land adjoining the lake was granted a registered easement giving the new owners free and uninterrupted passage across, and use of, the lake and foreshore. Most sections of

the surrounding land sold were also the subject of a registered covenant restricting the use of each section to a single dwelling, and limiting the clearing of native vegetation. The covenants were enforceable against the owners of the sections surrounding the lake, by the owner of the lake itself, and its foreshore. The main exceptions were section 95 which, until recently, had been owned by the original developer, and other land which was never owned by the original developer.

In 1996 and 1997, the lake and surrounding foreshore were subdivided into two sections and approval was given to develop the land. One of the sections included the lake, the area upon which the resort now exists, and the dam wall. The second section was comprised by the remaining foreshore area of the lake. This approval permitted the development of the foreshore area as a staged condominium development under the *Unit Titles Act*. The outcome of such a development is corporately controlled common property, with a series of mutual obligations binding on the developer and on future owners of units created under the subdivision. It is significant to note that such developments take place in stages with progressive release of titles to the purchasers.

Such purchasers obtain title on the basis of rights and expectations embodied in the disclosure statement lodged with the Registrar-General by the land's developer. The subdivision and development approval necessarily included planning approval under the *Planning Act*, building approvals in relation to the actual construction of bungalows which had been permitted under the planning approval, and the registration of a disclosure statement.

A disclosure statement under Part IV of the *Unit Titles Act* sets out the rights and obligations of a land developer in respect of land during the course of development. It represents a collection of binding obligations on the developer that, if met, will result in titles for units being issued by the Registrar-General under the *Real Property (Unit Titles) Act*. The disclosure statement in respect of the development of the lake and foreshore areas was registered by the Registrar-General.

There were problems with the registration of the disclosure statement which included: one, that the land sought to be subdivided and developed was subject to registered easements in favour of the owners of each adjoining section; and two, the consent of each of the owners of adjoining lots had not been obtained and included with the proposal for the subdivision and development as required under the *Unit Titles Act*.