



New Developer Levies to apply in Victoria 维多利亚州将执行新的开发商征税制度

维多利亚州已经制定了新的立法以引入新的基础设施税，用来向地方的基础设施建设（如道路、社区中心、幼儿园、妇幼保健设施、公园和体育设施）提供资金支持。同时，新的立法提案也包括补充的基础设施税，用于在标准的基础设施税不足以向相应的地方基础设施提供资金时，或者需要额外建设州有基础设施的情况下适用。

新的税收将适用于未开发增长区域（greenfield growth areas，即城市增长区域或在地区增长规划中被制定的区域）以及战略开发区域（指已被列入墨尔本规划的城市区域，即目前仍未有任何开发规划的土地）。新的基础设施税将根据一个新的规划布局征收，即基础设施发展规划布局（Infrastructure Contributions Plan Overlay）。

新的立法一旦通过，政府也将公布新的税率。届时我们将可以提供更多的细节。

除了上述的新的立法以外，自2015年7月1日起，申请墨尔本市区土地的规划许可也将需缴纳新的城市规划税（如果相应的预估开发费用超过一百万澳元，该门槛每年会随CPI调整）。该项新的税收将由维多利亚州税务局征收，且纳税人需要同时递交现有的税务凭证。该项税收的税率为每1千澳元 征收1.3澳元（即全部开发费用的0.13%）。

Legislation has been introduced in Victoria to provide for new standard infrastructure levies to fund local infrastructure, such as roads, community centres, kindergartens, maternal and child health facilities, local parks and sporting facilities. A supplementary levy is also proposed as an optional levy for use by Councils when the standard levy cannot adequately fund the required local infrastructure, or where additional state infrastructure is required.

The levies are proposed to be applied to both 'greenfield growth areas' (land within the Urban Growth Zone or identified for growth in regional growth plans) and identified 'strategic development sites' (locations within existing urban areas that have been identified in Plan Melbourne) where there are no current development contributions plans. The levy will be imposed by way of a new planning overlay tool – the Infrastructure Contributions Plan Overlay.

Once the legislation is passed and details of the rates have been published by the Government, we can provide further details.

In addition to the new infrastructure levies, from 1 July 2015, if a planning permit application is for land within Metropolitan Melbourne and the estimated cost of the development exceeds \$1 million (adjusted annually by CPI) a new Metropolitan Planning Levy is payable to the State Revenue Office and a current levy certificate must be submitted with the permit application to evidence the payment of the levy. The levy rate is set at \$1.30 per \$1000 (or 0.13% of the whole value of the development).

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