



AUSTRALIAN CAPITAL TERRITORY

Taxation (Administration) (Amendment) Act (No. 3) 1990

No. 17 of 1990

An Act to amend the *Taxation (Administration) Act 1987*

[Notified in ACT Gazette S28: 21 June 1990]

The Legislative Assembly for the Australian Capital Territory enacts as follows:

Short title

1. This Act may be cited as the *Taxation (Administration) (Amendment) Act (No. 3) 1990*.

Commencement

2. (1) Section 1 and this section commence on the day on which this Act is notified in the *Gazette*.

(2) The remaining provisions commence on 1 July 1990.

Principal Act

3. In this Act, “Principal Act” means the *Taxation (Administration) Act 1987*.¹

Tax laws

4. Section 3 of the Principal Act is amended by omitting paragraph (f) and substituting the following paragraphs:

- “(f) the Business Franchise (‘X’ Videos) Act 1990;
- (g) regulations under the Acts referred to in paragraphs (a) to (f) (inclusive)”.

Interpretation

5. Section 4 of the Principal Act is amended by omitting from subsection (1) the definition of “licence fee” and substituting the following definition:

“ ‘licence fee’ means any fee or amount payable under—

- (a) the *Business Franchise (Tobacco and Petroleum Products) Act 1984*; or
- (b) the *Business Franchise (‘X’ Videos) Act 1990*.”.

Powers of inspection

6. Section 12 of the Principal Act is amended—

- (a) by omitting from paragraph (1) (a) “and” (last occurring);
- (b) by adding at the end the following word and paragraph:
 - “; and (c) any ‘X’ video”;
- (c) by inserting after paragraph (2) (e) the following paragraphs:
 - “(ea) inspect any ‘X’ video on the premises;
 - (eb) seize any ‘X’ video that the tax officer believes on reasonable grounds to be connected with an offence against a tax law;”;
- (d) by inserting in paragraph (2) (f) “or the *Business Franchise (‘X’ Videos) Act 1990*” after “1984”; and

(e) by adding at the end the following subsection:

“(4) In this section—

‘ “X” video’ means a video tape or a video disc—

- (a) classified under the *Classification of Publications Ordinance 1983* as an ‘X’ film; or
- (b) not classified under that Ordinance, but which an authorised tax officer believes on reasonable grounds would be classified as an ‘X’ film if it were to be classified under that Ordinance.”.

Seizure

7. Section 12A of the Principal Act is amended by inserting in subsections (1), (2) and (3) “or video” after “tobacco” (wherever occurring).

Trustees’ duties

8. Section 14 of the Principal Act is amended—

- (a) by inserting “, or provide any document, notice or information under a tax law,” after “returns”; and
- (b) by inserting “or provide” after “lodge” (last occurring).

Assessment of tax, duties and licence fees

9. Section 15 of the Principal Act is amended by omitting from subsection (1) all the words after “payable” and substituting “under a tax law from the information in and accompanying the relevant return, application or notice and any other available information”.

Further information

10. Section 18 of the Principal Act is amended:

- (a) by omitting from paragraph (1) (b) “or” (last occurring);
- (b) by adding after paragraph (1) (c) the following word and paragraph:

“or (d) made an application under a tax law;”;

and
- (c) by omitting from subsection (1) “or information” and substituting “, information or application”.

Failure to lodge documents etc.

11. Section 30 of the Principal Act is amended—

(a) by inserting after paragraph (1) (a) the following paragraph:

“(aa) to make an application for the renewal of a licence;”; and

(b) by omitting from subsection (1) all the words after “amount of tax” and substituting “, licence fee or duty payable in respect of the matter, thing, renewal or instrument, as the case requires”.

NOTE

1. Ordinance No. 41, 1987 as amended to date. For further amendments, *see* the Note to Act No. 2, 1990 and *see also* Acts Nos. 2 and 8, 1990.

[Presentation speech made in Assembly on 31 May 1990.]

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