

AUSTRALIAN CAPITAL TERRITORY

Taxation (Administration) (Amendment) Ordinance (No. 2) 1988

No. 33 of 1988

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Ordinance under the *Seat of Government (Administration) Act 1910*.

Dated 30 June 1988.

N. M. STEPHEN
Governor-General

By His Excellency's Command,

GARY PUNCH
Minister of State for the Arts
and Territories

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

Short title

1. This Ordinance may be cited as the *Taxation (Administration) (Amendment) Ordinance (No. 2) 1988*.¹

(Ord. 49/88)—Cat. No.

Authorised by the ACT Parliamentary Counsel—also accessible at www.legislation.act.gov.au

Commencement

2. (1) Subsection 5 (1) shall be deemed to have come into operation on 1 August 1987.

(2) The remaining provisions of this Ordinance shall come into operation on 1 July 1988.

Principal Ordinance

3. In this Ordinance, “Principal Ordinance” means the *Taxation (Administration) Ordinance 1987*.²

Remissions of duty or tax

4. Section 25 of the Principal Ordinance is amended by omitting “that is payable but has not been paid”.

Determinations

5. (1) Section 99 of the Principal Ordinance is amended—

(a) by omitting from paragraph (1) (b) “or” (last occurring); and

(b) by adding at the end of subsection (1) the following paragraphs:

“(d) the value of meals or other sustenance of the value of the use of premises for the purposes of subsection 3 (2) of the *Payroll Tax Ordinance 1987*; or

(e) a rate for the purposes of subsection 16 (1) of the *Payroll Tax Ordinance 1987*.”.

(2) Section 99 of the Principal Ordinance is amended—

(a) by omitting from paragraph (1) (d) “or” (last occurring);

(b) by inserting after paragraph (1) (d) the following paragraph:

“(da) a rate for the purposes of subsection 10 (1) or (2), 11 (1), (2) or (3), 12 (1) or (2) or 13 (1) or (2) of the *Payroll Tax Ordinance 1987*;”; and

(c) by adding at the end of subsection (1) the following word and paragraph:

“; or (f) an amount for the purposes of subsection 16 (1) of the *Payroll Tax Ordinance 1987*.”.

NOTES

1. Notified in the *Commonwealth of Australia Gazette* on 30 June 1988.
2. No. 41, 1987 as amended by No. 6, 1988.