

AUSTRALIAN CAPITAL TERRITORY

Taxation (Administration) (Amendment) Ordinance (No. 3) 1988

No. 53 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 31 August 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. 3) 1988*.¹

Principal Ordinance

2. In this Ordinance, "Principal Ordinance" means the *Taxation (Administration) Ordinance 1987*.²

Annual report

(Ord. 66/88)—Cat. No.

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

3. Section 11 of the Principal Ordinance is amended by adding at the end the following subsection:

“(2) The Minister shall cause a copy of the report to be laid before each House of the Parliament within 15 sitting days of that House after its receipt by the Minister.”.

Powers of inspection

4. Section 12 of the Principal Ordinance is amended—

- (a) by omitting from paragraph (2) (f) “the premises” and substituting “premises licensed under the *Business Franchise (Tobacco and Petroleum Products) Ordinance 1984*”; and
- (b) by inserting in paragraph (2) (g) “and reasonable” after “necessary”.

Insertion

5. After section 12 of the Principal Ordinance the following section is inserted in Part II:

Seizure of tobacco

“12A. (1) Where any tobacco is seized under section 12—

- (a) the tax officer who seized the tobacco shall give a receipt to the occupier of the premises from which it was seized; and
- (b) the tobacco shall be kept in the custody of the Commissioner.

“(2) If a prosecution for an offence against a tax law in relation to the tobacco is not instituted within a period of 60 days after its seizure, reasonable steps shall be taken to return the tobacco to the occupier within the period of 120 days after its seizure.

“(3) If—

- (a) a person is convicted of an offence referred to in subsection (2); or
- (b) the tobacco is not returned under subsection (2);

the tobacco is forfeited to the Commonwealth and may be disposed of as the Minister directs.”.

Further information

6. Section 18 of the Principal Ordinance is amended by inserting in paragraph (2) (b) “(being a time and place that are reasonable in the circumstances)” after “place”.

Substitution

7. Section 19 of the Principal Ordinance is repealed and the following section substituted:

Self-incrimination

“19. (1) A person is not excused from giving information, answering a question or producing a document in compliance with—

- (a) an instrument served under section 18; or
- (b) an order of the court under section 47;

on the ground that the giving of the information, the answering of the question or the production of the document might tend to incriminate the person.

“(2) The information, answer or document obtained under subsection (1), or any information, document or thing obtained as a direct or indirect consequence of that information, answer or document, is not admissible in evidence against the person in criminal proceedings other than proceedings for a tax offence.”.

Investigation of referred matters

8. Section 66 of the Principal Ordinance is amended by inserting in paragraph (2) (b) “(being a time and place that are reasonable in the circumstances)” after “notice”.

Service of documents

9. Section 84 is amended—

- (a) by omitting from paragraph (a) “or” (last occurring); and
- (b) by inserting after paragraph (b) the following word and paragraph:
“or (c) on any agent or attorney of the company;”.

Liability of directors or other officers

10. Section 86 of the Principal Ordinance is amended—

- (a) by omitting “or any agent or attorney of the company”; and
- (b) by omitting “, officer, agent or attorney” and substituting “or officer”.

Review of decisions

11. Section 91 of the Principal Ordinance is amended—

- (a) by inserting before paragraph (1) (a) the following paragraphs:
- “(aa) that a person is not a member of a group under subsection 77 (2);
 - (ab) revoking a determination under subsection 77 (5);”;
- (b) by omitting from subsection (2) “served on the objector pursuant to subsection” and substituting “given or served under subsection 77 (3), 77 (6),”.

Notification of decisions

12. Section 92 of the Principal Ordinance is amended by omitting from subsection (1) “served on an objector pursuant to subsection” and substituting “given or served under subsection 77 (3), 77 (6),”.

NOTES

1. Notified in the *Commonwealth of Australia Gazette* on 7 September 1988.
2. No. 41, 1987 as amended by Nos. 6 and 33, 1988.