



AUSTRALIAN CAPITAL TERRITORY

Taxation (Administration) (Amendment) Act 1990

No. 2 of 1990

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

[Notified in ACT Gazette S8: 2 March 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 1990*.

Principal Act

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

Interpretation

3. Section 4 of the Principal Act is amended by omitting from the definitions of “Commissioner” and “Deputy Commissioner” in subsection (1) “Collections”.

Commissioner

4. Section 5 of the Principal Act is amended—
- (a) by omitting from subsection (1) “Collections”; and
 - (b) by omitting subsection (2).

Deputy Commissioner

5. Section 6 of the Principal Act is amended—
- (a) by omitting from subsection (1) “Collections”; and
 - (b) by omitting from subsection (2) “under a tax law, and reference in a tax law to the Commissioner shall” and substituting “and a reference in any law to the Commissioner is to”.

Delegation

6. Section 9 of the Principal Act is amended—
- (a) by omitting subsection (1) and substituting the following subsection:

“(1) The Commissioner may, by writing signed by him or her, delegate any of his or her powers or functions.”; and
 - (b) by omitting subsections (2) and (3).

Acting appointments

7. Section 10 of the Principal Act is amended—
- (a) by omitting paragraphs (1) (a) and (b) and substituting the following paragraphs:
 - “(a) during a vacancy in the relevant office, whether or not an appointment has previously been made to the office; or
 - (b) during any period, or during all periods, when the holder of the relevant office is absent from duty or from the Territory or is, for any other reason, unable to perform the functions of that office;”;
 - (b) by omitting from paragraph 4 (b) “respective”; and

- (c) by omitting from subsection (7) all the words after “functions” (first occurring) and substituting “of the relevant office and a reference in any law to the Commissioner or the Deputy Commissioner, as the case may be, is to be read, so far as is necessary to give effect to this subsection, as including a reference to the person acting in the relevant office”.

Annual report

8. Section 11 of the Principal Act is amended by omitting “working of each tax law” and substituting “exercise of the Commissioner’s powers and functions”.

NOTE

1. Ordinance No. 41, 1987, as amended by Ordinance Nos. 6, 33, 53 and 54, 1988; Nos. 20, 21 and 38, 1989.

[Presentation speech made in Assembly on 23 November 1989.]