



AUSTRALIAN CAPITAL TERRITORY

Taxation (Administration) (Amendment) Act (No. 2) 1990

No. 8 of 1990

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

[Notified in ACT Gazette S20: 9 May 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. 2) 1990*.

Commencement

2. This Act commences 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 inserting after paragraph (a) the following paragraph:

“(aa) the *Ambulance Service Levy Act 1990*”.

Interpretation

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

“ ‘tax’ means tax or levy payable under a tax law;”.

Assessment of tax payable on returns

6. Section 15 of the Principal Act is amended by adding at the end the following subsection:

“(2) In assessing the amount of ambulance levy payable by a health benefits organization under the *Ambulance Service Levy Act 1990* in respect of a return, the Commissioner may, where he or she is not able to determine accurately a matter that is required to be determined for the purpose of assessing that amount, make such a determination of the matter as the Commissioner considers reasonable in the circumstances of the case.”.

Determination of amounts payable under tax laws

7. Section 99 of the Principal Act is amended—

- (a) by inserting in paragraph (1) (a) “relevant” before “tax law”;
- (b) by inserting in paragraph (1) (b) “relevant” before “tax law”; and
- (c) by adding at the end the following subsection:

“(3) In this section—

‘relevant tax law’ means a tax law other than the *Ambulance Service Levy Act 1990*.”.

NOTE

1. Ordinance No. 41, 1987 as amended by Nos. 6, 33, 53 and 54, 1988; Nos. 20, 21 and 38, 1989; Act No. 2, 1990.

[Presentation speech made in Assembly on 29 March 1990.]

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