



AUSTRALIAN CAPITAL TERRITORY

## **Taxation (Administration) (Amendment) Act 1993**

**No. 55 of 1993**

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

*[Notified in ACT Gazette S165: 27 August 1993]*

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 1993*.

#### **Commencement**

**2.** This Act commences on the day on which it is notified in the *Gazette*.

#### **Principal Act**

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

**Powers of inspection**

4. Section 12 of the Principal Act is amended—
- (a) by omitting from paragraph (1) (aa) “to which the *Gaming Machine Act 1987* applies”; and
  - (b) by inserting after paragraph (2) (ca) the following paragraph:
    - “(cb) seize any gaming machine that the tax officer believes on reasonable grounds to be connected with an offence against a tax law;”.

**Seizure**

5. Section 12A of the Principal Act is amended—
- (a) by omitting from subsection (1) “any tobacco or video” and substituting “a gaming machine, tobacco or a video”;
  - (b) by omitting from paragraph (1) (a) “tobacco or video” and substituting “item”;
  - (c) by omitting from paragraph (1) (b) “tobacco or video” and substituting “seized item”;
  - (d) by omitting from subsection (2) “the tobacco or video” (first occurring) and substituting “a seized item”;
  - (e) by omitting from subsection (2) “tobacco or video” (last occurring) and substituting “item”;
  - (f) by omitting from paragraph (3) (b) “the tobacco or video” and substituting “a seized item”;
  - (g) by omitting from subsection (3) “tobacco or video” (last occurring) and substituting “seized item”; and
  - (h) by adding at the end the following subsection:
    - “(4) In this section—
      - ‘seized item’ means a gaming machine, tobacco or a video seized under section 12.”.

**NOTE**

1. Reprinted as at 31 March 1992. See also Act No. 30, 1992; No. 18, 1993.

*[Presentation speech made in Assembly on 17 June 1993]*

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