Australian Capital Territory

Taxation Administration Act 1999

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About this republication

The republished law

This is a republication of the *Taxation Administration Act 1999* (including any amendment made under the *Legislation Act 2001*, part 11.3 (Editorial changes)) as in force on 1 July 2025. It also includes any commencement, amendment, repeal or expiry affecting this republished law to 1 July 2025.

The legislation history and amendment history of the republished law are set out in endnotes 3 and 4.

Kinds of republications

The Parliamentary Counsel's Office prepares 2 kinds of republications of ACT laws (see the ACT legislation register at www.legislation.act.gov.au):

- authorised republications to which the *Legislation Act 2001* applies
- unauthorised republications.

The status of this republication appears on the bottom of each page.

Editorial changes

The *Legislation Act 2001*, part 11.3 authorises the Parliamentary Counsel to make editorial amendments and other changes of a formal nature when preparing a law for republication. Editorial changes do not change the effect of the law, but have effect as if they had been made by an Act commencing on the republication date (see *Legislation Act 2001*, s 115 and s 117). The changes are made if the Parliamentary Counsel considers they are desirable to bring the law into line, or more closely into line, with current legislative drafting practice.

This republication includes amendments made under part 11.3 (see endnote 1).

Uncommenced provisions and amendments

If a provision of the republished law has not commenced, the symbol **U** appears immediately before the provision heading. Any uncommenced amendments that affect this republished law are accessible on the ACT legislation register (www.legislation.act.gov.au). For more information, see the home page for this law on the register.

Modifications

If a provision of the republished law is affected by a current modification, the symbol **M** appears immediately before the provision heading. The text of the modifying provision appears in the endnotes. For the legal status of modifications, see the *Legislation Act 2001*, section 95.

Penalties

At the republication date, the value of a penalty unit for an offence against this law is $160 for an individual and $810 for a corporation (see *Legislation Act 2001*, s 133).

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Taxation Administration Act 1999

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Australian Capital Territory

Taxation Administration Act 1999

An Act to provide for the administration of certain Acts relating to the imposition and collection of taxes

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Part 1 Preliminary

1 Name of Act

This Act is the *Taxation Administration Act 1999*.

2 Dictionary

The dictionary at the end of this Act is part of this Act.

Note 1 The dictionary at the end of this Act defines certain terms used in this Act, and includes references (***signpost definitions***) to other terms defined elsewhere.

For example, the signpost definition '***corporation***—see the Corporations Act, section 57A.' means that the term 'corporation' is defined in that section and the definition applies to this Act.

Note 2 A definition in the dictionary (including a signpost definition) applies to the entire Act unless the definition, or another provision of the Act, provides otherwise or the contrary intention otherwise appears (see Legislation Act, s 155 and s 156 (1)).

3A Notes

A note included in this Act is explanatory and is not part of this Act.

Note See the Legislation Act, s 127 (1), (4) and (5) for the legal status of notes.

4 Meaning of *tax law*

For this Act, each of the following is a ***tax law***:

(a) this Act;

(b) the *Betting Operations Tax Act 2018*;

(c) the *Duties Act 1999*;

(d) the *Emergencies Act 2004*, schedule 1 (Ambulance levy);

(e) the *Land Rent Act 2008*;

(f) the *Land Tax Act 2004*;

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(g) the *Land Titles Act 1925*, section 47C (Registration of instruments effecting dutiable transaction) and section 178B (Registrar-general must give information about certain transactions and instruments to revenue commissioner);

(h) the *Payroll Tax Act 2011*;

(i) the *Planning Act 2023*, division 10.7.3 (Variation of nominal rent leases);

(j) the *Rates Act 2004*;

(k) the *Short-Term Rental Accommodation Levy Act 2025*;

(l) the *Utilities Act 2000*, part 3A (Energy industry levy);

(m) the *Utilities (Network Facilities Tax) Act 2006*;

(n) an Act declared by regulation to be a tax law.

5 Act binds Territory

(1) This Act applies to the Territory so far as it requires or otherwise provides for the payment of money that, on payment, would form part of the public money of the Territory.

(2) This section has effect despite the Legislation Act, section 121 (2).

Note Section 121 (2) provides that an Act does not bind the Territory to the extent that it requires or otherwise provides for the payment of money that, on payment, would form part of the public money of the Territory.

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5A Offences against Act—application of Criminal Code etc

Other legislation applies in relation to offences against this Act.

Note 1 *Criminal Code*

The Criminal Code, ch 2 applies to the following offences against this Act (see Code, pt 2.1):

- s 71 (6) (Orders to comply with requirements)
- s 90D (3) (Authorised valuers—identity cards)
- s 90H (2) (General powers on entry to premises)

The chapter sets out the general principles of criminal responsibility (including burdens of proof and general defences), and defines terms used for offences to which the Code applies (eg ***conduct***, ***intention***, ***recklessness*** and ***strict liability***).

Note 2 *Penalty units*

The Legislation Act, s 133 deals with the meaning of offence penalties that are expressed in penalty units.

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Part 2 Purpose of Act and relationship with other tax laws

6 Purpose of Act and relationship with other tax laws

(1) The purpose of this Act is to make general provision in relation to the administration and enforcement of the other tax laws.

(2) The other tax laws include provisions in relation to—

(a) the imposition of tax and its payment; and

(b) exceptions to and exemptions from liability to the tax; and

(c) entitlements to refunds.

(3) This Act includes general provisions in relation to—

(a) the assessment and reassessment of tax liability; and

(b) payment of tax, if this is not provided for in the tax law concerned; and

(c) entitlements to and the obtaining of refunds of tax; and

(d) the imposition of interest and penalty tax; and

(e) approval of special tax return arrangements; and

(f) the collection of tax; and

(g) record keeping obligations of taxpayers and general offences; and

(h) tax officers and their investigative powers and secrecy obligations; and

(i) objections and appeals; and

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(j) cooperation with other jurisdictions in conducting investigations and enforcing tax laws; and

(k) miscellaneous matters, including, the service of documents, corporate criminal liability, evidence and tax deferral, exemption and rebate schemes.

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Part 3 Assessment of tax liability

7 General power to make assessment

(1) The commissioner may make an assessment of the tax liability of a taxpayer.

(2) An assessment of a tax liability may—

(a) consist of a determination that there is not a particular tax liability; or

(b) include an assessment of the value of anything for the purpose of assessing tax liability.

(3) The commissioner has the same powers of assessment in relation to a trustee of a deceased person as the commissioner would have in relation to the person if the person were alive.

8 Tax avoidance schemes made ineffective

(1) If the commissioner is satisfied that a person has used a tax avoidance scheme, the commissioner may—

(a) determine the tax to which the person and other people would have been liable apart from the use of the scheme; and

(b) take the action that the commissioner considers necessary to allow assessments of tax so determined.

Note The commissioner's decision in relation to a tax avoidance scheme used by a person is an internally reviewable decision (see s 107, def ***internally reviewable decision***), and the commissioner must give an internal review notice to the person (see s 107B).

(2) If the commissioner makes a determination under subsection (1), each person benefiting from the scheme is liable for tax in accordance with the determination.

(3) This section applies in relation to a scheme wherever and whenever entered into.

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(4) This section does not prevent a person from agreeing to pay tax payable by another or from entering a tax-sharing agreement.

(5) In this section:

scheme includes—

(a) any plan, action or conduct of a person; and

(b) any trust, agreement, arrangement or other understanding between people, whether oral or in writing, whether express or implied and whether or not it is intended to be legally binding; and

(c) any series or combination of schemes mentioned in paragraphs (a) and (b).

tax avoidance scheme means a scheme by which a person obtains or seeks to obtain a reduction in, or exemption from, tax that would otherwise be payable and where, having regard to—

(a) the way in which the scheme was entered into or carried out; or

(b) the form and substance of the scheme; or

(c) the time when the scheme was entered into and the length of time during which it was carried out; or

(d) the extent to which the scheme reduces the tax that would otherwise be payable; or

(e) whether the scheme has resulted in, or can reasonably be expected to result in, a change in any person's financial position, or in any other consequence for any person; or

(f) the nature of any connection (whether of a business, family or any other nature) between the person and a person mentioned in paragraph (e);

it would be reasonable to conclude that the person entered into or carried out the scheme principally for the purpose of obtaining the reduction in, or exemption from, tax.

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9 Reassessment

(1) The commissioner may make 1 or more reassessments of a tax liability of a taxpayer.

(2) A reassessment of a tax liability must be made in accordance with the legal interpretations and assessment practices generally applied by the commissioner in relation to matters of that kind at the time the tax liability arose except to the extent that any departure from those interpretations and practices is required by a change in the law (whether legislative or non-legislative) made after that time.

(3) The commissioner must not make a reassessment of a tax liability—

(a) more than 5 years after the initial assessment of the liability, unless—

(i) the purpose of the reassessment is to give effect to a decision on an objection or appeal as to the initial assessment; or

(ii) at the time the initial assessment or a reassessment was made, all the facts and circumstances affecting the liability under the relevant tax law of the person in relation to whom the assessment or reassessment was made were not fully and truly disclosed to the commissioner; and

(b) for an excluded organisation in relation to which a beneficial organisation determination does not apply—if the purpose of the reassessment is to give effect to a decision that the organisation has a tax liability, or has no tax liability, under a relevant provision.

(4) The initial assessment of a tax liability remains the initial assessment of the liability for this Act even if it is withdrawn under section 13.

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(5) In this section:

excluded organisation—see section 18C.

relevant provision means—

(a) the *Duties Act 1999*, section 232 (Charitable organisations); and

(b) the *Payroll Tax Act 2011*, section 48 (Charitable organisations) and schedule 2, section 2.13 (Exemption from payroll tax—charitable organisations); and

(c) the *Rates Act 2004*, section 8 (1) (b) (iii) (Meaning of *rateable land*).

10 Requirement for full and true disclosure of relevant facts and circumstances

(1) A person who is liable to pay tax under a tax law must, before or at the time an assessment of the tax liability is made, fully and truly disclose to the commissioner all the facts and circumstances affecting the tax liability under the relevant tax law.

Maximum penalty: 50 penalty units, imprisonment for 6 months or both.

(2) It is a defence to a charge under this section that the defendant reasonably relied on some other person to ensure that the requirements of this section were satisfied.

11 Information on which assessment is made

(1) The commissioner may make an assessment on the information that the commissioner has from any source at the time the assessment is made.

(2) If the commissioner has insufficient information to make an exact assessment of a tax liability, the commissioner may make an assessment by way of estimate.

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12 Compromise assessment

(1) If it is difficult or impracticable for the commissioner to determine a person's tax liability under a tax law without undue delay or expense because of the complexity or uncertainty of the case or for any other reason, the commissioner may make an assessment in accordance with this section.

(2) The commissioner may, with the agreement of the taxpayer, assess liability in an amount specified in, or determined in accordance with, the agreement.

(3) Despite section 9, the commissioner must not make a reassessment of a tax liability assessed in accordance with this section unless—

(a) the taxpayer agrees to the reassessment; or

(b) the assessment under this section was procured by fraud or there was a deliberate failure to disclose material information.

(4) This section does not limit the power of the commissioner to make an assessment by way of estimate under section 11.

13 Withdrawal of assessment

The commissioner may withdraw an assessment for which a notice of assessment has been issued at any time within 5 years after the date of issue of the notice, whether or not the amount of tax specified in the assessment has been paid.

14 Notice of assessment, reassessment or withdrawal of assessment

(1) The commissioner may issue a notice of assessment, showing the amount of the assessment.

Note An assessment is an internally reviewable decision (see s 107, def ***internally reviewable decision***), and the commissioner must give an internal review notice to the taxpayer (see s 107B).

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(2) If the commissioner has not issued a notice of assessment of the tax liability of a taxpayer, the commissioner must issue the notice if a request to do so is made by the taxpayer within 5 years after the liability arose.

(3) If the commissioner makes a reassessment, the commissioner must issue a notice of assessment, showing the amount of the reassessment and the amount by which the assessment has been increased or decreased.

(4) If the commissioner withdraws an assessment, the commissioner must issue a notice of withdrawal of assessment.

14A Notice of assessment—multiple blocks or sections in parcel

(1) This section applies if the commissioner issues a notice of assessment of the tax liability of a taxpayer in relation to a parcel of land comprising more than 1 block or section.

(2) The notice of assessment may identify the parcel of land by referring to 1 or more of the blocks or sections comprising the parcel.

15 Inclusion of interest and penalty tax in notice of assessment

A notice of assessment of a taxpayer's tax liability issued following a tax default by the taxpayer must specify any interest and penalty tax that are payable, or will become payable by the taxpayer under part 5 in relation to the default.

16 Validity of assessment

The validity of an assessment is not affected only because a provision of a tax law has not been complied with.

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17 Acceptance of money not necessarily an assessment

If money is paid in connection with the lodging of any document, the acceptance of the money by the commissioner does not, of itself, constitute an assessment.

18 Remissions of tax

Tax must be remitted in the same circumstances as those in which it would be refunded under a tax law if it had been paid.

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Part 3A Charitable organisations

Division 3A.1 Preliminary

18A Meaning of *organisation*—pt 3A

In this part:

organisation means an association, society, institution or body.

18B Meaning of *charitable organisation*

For a tax law:

charitable organisation—

(a) means an organisation carried on for a religious, educational, benevolent or charitable purpose; but

(b) does not include—

(i) an organisation carried on for securing pecuniary benefits to its members; or

(ii) an excluded organisation unless a beneficial organisation determination is in force for the excluded organisation.

18C Meaning of *excluded organisation*—pt 3A

(1) In this part:

excluded organisation means—

(a) a political party; or

(b) an industrial organisation; or

(c) a professional organisation; or

(d) an organisation that promotes trade, industry or commerce; or

(e) a class of organisation prescribed by regulation.

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(2) In this section:

industrial organisation means any of the following:

(a) an association of employees, or an association of employers, registered as an organisation, or recognised, under the *Fair Work (Registered Organisations) Act 2009* (Cwlth);

(b) an association of employees registered or recognised as a trade union (however described) under the law of a State or a Territory;

(c) an association of employers registered or recognised as such (however described) under the law of another State or a Territory;

(d) an association of employees which has an exclusive or predominant purpose of protecting and promoting the employees' interests in matters concerning their employment.

organisation that promotes trade, industry or commerce means an organisation that has as one of its purposes promoting, or advocating for, trade, industry or commerce, whether generally or for a particular kind of trade, industry or commerce.

political party means an organisation that has as one of its purposes the promotion of the election to the Legislative Assembly, the Commonwealth parliament or a State parliament, of a candidate endorsed by it.

Note ***State*** includes the Northern Territory (see Legislation Act, dict, pt 1).

professional organisation means an organisation that has as one of its purposes the promotion of the interests of its members in a profession.

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18D Determining the purpose of organisation

For this part, the purpose or purposes of an organisation are to be determined having regard to all the relevant circumstances including the organisation's stated objects (if any) and its activities.

Division 3A.2 Beneficial organisation determinations

18E Beneficial organisation determinations—application

The following organisations may apply to the commissioner for a beneficial organisation determination:

(a) a professional organisation mentioned in section 18C (1), definition of ***excluded organisation***, paragraph (c);

(b) an organisation that promotes trade, industry or commerce mentioned in section 18C (1), definition of ***excluded organisation***, paragraph (d);

(c) an organisation in a class of organisation prescribed by regulation under section 18C (1), definition of ***excluded organisation***, paragraph (e), if the regulation prescribing the class of organisation states that this section applies to the class of organisation.

18F Beneficial organisation determinations—decision

(1) If the commissioner receives an application for a beneficial organisation determination from an organisation, the commissioner may make the determination if satisfied that—

(a) the predominant purpose of the organisation is to advance religion, advance education, relieve poverty, or otherwise benefit the community; and

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(b) the objects and activities of the organisation that make the organisation an excluded organisation are not significant in relation to the purpose of the organisation considered as a whole; and

(c) the purpose of the organisation is not, or is not intended to be, beneficial to a particular class of people (whether or not members of the organisation) rather than the community generally.

(2) A beneficial organisation determination is a notifiable instrument.

Note 1 A notifiable instrument must be notified under the Legislation Act.

Note 2 The power to make the beneficial organisation determination includes the power to amend or repeal the determination. The power to amend or repeal the determination is exercisable in the same way, and subject to the same conditions, as the power to make the determination (see Legislation Act, s 46).

18G Beneficial organisation determinations—effect

(1) If the commissioner makes a beneficial organisation determination for an organisation, the determination takes effect on the day the organisation applied for the determination.

(2) A beneficial organisation determination for an organisation applies to the organisation in relation to any liability to pay—

(a) duty for any of the following dutiable transactions registered with the registrar-general under the *Land Titles Act 1925* while the determination is in effect:

(i) an agreement for the transfer of dutiable property;

(ii) a grant of a Crown lease;

(iii) a grant of a declared land sublease;

(iv) a transaction prescribed by regulation for the *Land Titles Act 1925*, section 178B (1); and

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(b) duty for any other dutiable transaction entered into while the determination is in effect; and

(c) payroll tax and rates for a financial year in which the determination is in effect.

(3) The commissioner—

(a) must reassess an organisation's liability to duty, payroll tax or rates for the period beginning on the day the beneficial organisation determination takes effect; but

(b) must not make a reassessment more than 5 years after the determination is made.

(4) In this section:

dutiable transaction—see the *Duties Act 1999*, section 7 (2).

payroll tax—see the *Payroll Tax Act 2011*, dictionary.

rates—see the *Rates Act 2004*, dictionary.

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Part 4 Refunds of tax

19 Entitlement to refund

(1) If a taxpayer has paid a greater amount of tax in relation to a tax liability than the amount assessed for that liability, the commissioner must refund the difference to the taxpayer, subject to this part.

(2) To remove any doubt, it is declared that an amount by which tax is overpaid is taken to be tax for this part.

19A Application for refund

(1) If a taxpayer claims to be entitled to a refund of tax paid under a tax law, the taxpayer may apply to the commissioner for a refund.

(2) The application must be made within 5 years after the tax was paid.

(3) This section does not affect the operation of any other provision of a tax law that authorises or requires a refund of tax paid.

20 Offset of refund against other tax liability

(1) Instead of making a refund to a taxpayer, the commissioner may apply the amount that would otherwise be refunded to meet tax or any other amount payable by the taxpayer under a tax law.

(2) A refund may be credited towards a taxpayer's future liability, but only with the taxpayer's consent.

21 Limitation of refunds of revenue amounts

(1) The commissioner must not refund a revenue amount unless the person claiming the refund (the ***claimant***)—

(a) satisfies the commissioner that—

(i) the claimant has not charged to, or recovered from, any other person an amount paid in relation to the whole or any part of the revenue amount; or

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(ii) if the claimant has so charged or recovered any such amount—the claimant has repaid the amount; and

(b) gives the commissioner a written undertaking that the claimant will not charge to, or recover from, any other person an amount paid in relation to the whole or any part of the revenue amount.

(2) If the commissioner is not satisfied about the matters mentioned in subsection (1) (a), the commissioner must give the claimant written notice of his or her decision.

(3) A person who contravenes an undertaking that the person has given under subsection (1) (b) is liable to pay the commissioner, as a penalty, an amount equal to double the amount that the person has charged to, or recovered from, another person by the contravention.

22 Judgments for the recovery of revenue amounts

(1) Judgment must not be entered for a plaintiff or claimant in a proceeding against the Territory for the recovery of a revenue amount unless—

(a) the court is satisfied that—

(i) the plaintiff or claimant has not charged to, or recovered from, any other person an amount paid in relation to the whole or any part of the revenue amount; or

(ii) if the plaintiff or claimant has so charged or recovered any such amount—he or she has repaid the amount; and

(b) the plaintiff or claimant gives to the court an undertaking in writing that he or she will not charge to, or recover from, any other person an amount paid in relation to the whole or any part of the revenue amount.

(2) A person who contravenes an undertaking that the person has given under subsection (1) (b) is liable to pay to the commissioner, as a penalty, an amount equal to double the amount that the person has charged to, or recovered from, another person by the contravention.

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(3) In subsection (1):

Territory includes an officer, Minister and territory authority.

23 No recovery of revenue amounts following non-legislative change in law

(1) A revenue amount paid before a non-legislative change of the law is not recoverable from the Territory on a ground of invalidity if the ground came into existence because of the change of law.

(2) If a revenue amount paid before a non-legislative change of the law would have been refundable as an overpayment if the purported tax had been valid, that amount is refundable as if the purported tax had indeed been valid.

(3) In this section:

ground of invalidity means—

(a) the ground of invalidity of a tax law; or

(b) the ground of mistake (whether law or a fact) about the validity or invalidity of a tax law; or

(c) any other restitutionary ground relating to the validity or invalidity of a tax law.

non-legislative change of the law means a change of the law or of legal principles, or a change in what is generally perceived to be the state of the law or legal principles, but does not include a change made by legislation.

Territory includes an officer, Minister and territory authority.

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24 Characterisation

(1) For the purpose of the application of the rules of conflict of laws, this part is part of the substantive law of the ACT.

(2) This section does not affect the characterisation of any other provision in this Act.

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Part 5 Interest and penalty tax

Division 5.1 Interest

25 Interest in relation to tax defaults

(1) If a tax default happens, the taxpayer is liable to pay interest on the amount of tax unpaid calculated on a daily basis from the end of the last day for payment until the day it is paid at the interest rate from time to time applying under this division.

(2) Interest is payable under this section in relation to a tax default that consists of a failure to pay penalty tax under division 5.2 but is not payable in relation to any failure to pay interest under this division.

26 Interest rate

(1) The interest rate is the sum of—

(a) the market rate component; and

(b) the premium component.

(2) The ***market rate component*** for a day is—

(a) if a determination of a rate is, under section 139 (1) (b) (Determination of amounts payable under tax laws), in force for this paragraph for the day—the determined rate; or

(b) if paragraph (a) does not apply—the monthly 90-day bank bill rate worked out in accordance with table 26 and rounded to the 2nd decimal place (with 0.005 rounded to 0.01).

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Table 26

If the day is….	**the monthly 90-day bank bill rate is….**
in the 1st 6 months of a year	(a) if, before 1 January of the year, the monthly 90-day bank bill rate for the previous November had been published—that rate; or (b) if paragraph (a) does not apply—the last monthly 90-day bank bill rate published before 1 January of the year.
in the 2nd 6 months of a year	(a) if, before 1 July of the year, the monthly 90-day bank bill rate for the previous May had been published—that rate; or (b) if paragraph (a) does not apply—the last monthly 90-day bank bill rate published before 1 July of the year.

(3) The ***premium component*** is 8% per annum.

(4) In this section:

monthly 90-day bank bill rate means the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for a particular month.

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27 No interest imposed if amount would be small

(1) No interest is payable under a tax law if the amount that would otherwise be payable is less than $20.

(2) This section does not apply to the following tax laws:

(a) the *Land Rent Act 2008*;

(b) the *Land Tax Act 2004*;

(c) the *Rates Act 2004*.

28 Interest rate to prevail over interest otherwise payable on a judgment debt

If judgment is given by or entered in a court for an amount of unpaid tax (or an amount that includes an amount of unpaid tax), the interest rate determined in accordance with this division continues to apply, to the exclusion of any other interest rate, until the tax is paid.

29 Remission of interest

The commissioner may, if the commissioner considers it appropriate in the circumstances, remit interest by any amount.

Note The commissioner's decision refusing to remit interest is a commissioner-reviewable decision (see s 107, def ***commissioner-reviewable decision***), and the commissioner must give an internal review notice to the person (see s 107B).

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Division 5.2 Penalty tax

30 Penalty tax in relation to certain tax defaults

(1) If a tax default happens, the taxpayer is liable to pay penalty tax in addition to the amount of tax unpaid.

Note A taxpayer may also be liable to pay penalty tax under the *Land Tax Act 2004*, s 19A (4) (Interest and penalty tax payable on land tax if no disclosure).

(2) Penalty tax imposed under this division is in addition to interest.

(3) Penalty tax is not payable in relation to a tax default that consists of a failure to pay—

(a) interest under division 5.1; or

(b) penalty tax previously imposed under this division.

31 Amount of penalty tax

(1) The amount of penalty tax payable in relation to a tax default is 25% of the amount of tax unpaid, subject to this division.

(2) The commissioner may increase the amount of penalty tax payable in relation to a tax default to 50% of the amount of tax unpaid if the commissioner is satisfied that the tax default—

(a) was caused wholly or partly by the taxpayer (or a person acting on behalf of the taxpayer)—

(i) delaying the payment of tax; or

(ii) delaying the provision of information required for the assessment of tax; or

(iii) providing information required under a tax law that is incorrect, incomplete or misleading; or

(b) is the taxpayer's second or subsequent tax default in relation to a tax liability, or in relation to a similar or related tax liability.

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(3) Subsection (2) applies to a tax default in the same way whether the tax default happened before or after the subsection commenced.

(4) The commissioner may increase the amount of penalty tax payable in relation to a tax default to 75% of the amount of tax unpaid if the commissioner is satisfied that the tax default was caused wholly or partly by the intentional disregard by the taxpayer (or a person acting on behalf of the taxpayer) of a tax law.

(5) No penalty tax is payable in relation to a tax default if the commissioner is satisfied that—

(a) the taxpayer (or a person acting on behalf of the taxpayer) took reasonable care to comply with the tax law; or

(b) the tax default happened solely because of circumstances beyond the taxpayer's control (or if a person acted on behalf of the taxpayer, because of circumstances beyond either the person's or the taxpayer's control) but not amounting to financial incapacity.

Note The commissioner's decision to impose penalty tax is an internally reviewable decision (see s 107, def ***internally reviewable decision***), and the commissioner must give an internal review notice to the taxpayer (see s 107B).

32 Reduction in penalty tax for voluntary disclosure

The amount of penalty tax determined under section 31 is reduced by 80% if, before the commissioner informs the taxpayer that an investigation relating to the taxpayer is to be carried out, the taxpayer discloses to the commissioner, in writing, sufficient information to enable the nature and extent of the tax default to be determined.

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33 Reduction in penalty tax for disclosure before investigation

The amount of penalty tax determined under section 31 is reduced by 20% if, after the commissioner informs the taxpayer that an investigation relating to the taxpayer is to be carried out and before it is begun, the taxpayer discloses to the commissioner, in writing, sufficient information to enable the nature and extent of the tax default to be determined.

34 Increase in penalty tax for concealment

The amount of penalty tax payable in relation to a tax default is 90% of the amount of tax unpaid if the commissioner is satisfied that, after the commissioner has informed the taxpayer that an investigation is to be carried out and before the investigation is completed, the taxpayer (or a person acting on behalf of the taxpayer)—

(a) deliberately damages or destroys records required to be kept under the tax law to which the investigation relates; or

(b) fails, without reasonable excuse, to comply with a requirement made by the commissioner under division 9.2 for the purposes of determining the taxpayer's tax liability; or

(c) hinders or obstructs an authorised officer exercising functions under division 9.2, or an authorised valuer exercising functions under division 9.2A, for the purposes of determining the taxpayer's liability; or

(d) otherwise shows intentional disregard for a tax law.

Note 1 The Legislation Act, dict, pt 1 defines ***fail*** to include refuse.

Note 2 The commissioner's decision to impose increased penalty tax is an internally reviewable decision (see s 107, def ***internally reviewable decision***), and the commissioner must give an internal review notice to the taxpayer (see s 107B).

Note 3 Table 34 contains a summary of the effect of s 31 to s 34.

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Table 34 Rates of penalty tax

column 1 item	column 2	column 3	column 4	
		basic rate	**reduced rate**	
			voluntary disclosure	**disclosure before investigation**
1	taxpayer took reasonable care	0%	0%	0%
2	circumstances beyond taxpayer's control	0%	0%	0%
		basic rate	**reduced rate**	
			voluntary disclosure	**disclosure before investigation**
3	tax default	25%	5%	20%
4	• delayed payment of tax • delayed provision of information • provided incorrect, incomplete or misleading information • second or subsequent tax default	50%	10%	40%
5	intentional disregard of tax law	75%	15%	60%
6	concealment	90%	90%	90%

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35 Minimum amount of penalty tax

No penalty tax is payable if the amount that would otherwise be payable is less than $20.

36 Time for payment of penalty tax

Penalty tax must be paid by a taxpayer within the period stated in a notice of assessment of the tax liability of the taxpayer.

37 Remission of penalty tax

The commissioner may, if the commissioner considers it appropriate in the circumstances, remit penalty tax by any amount.

Note The commissioner's decision refusing to remit penalty tax payable by a person is an internally reviewable decision (see s 107, def ***internally reviewable decision***), and the commissioner must give an internal review notice to the person (see s 107B).

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Part 6 Returns

Division 6.1 General

39 Time of lodgment

Subject to the Legislation Act, part 19.5 (Service of documents), a return is lodged by a person when the action mentioned in section 127 (a), (b), (c) or (d) is taken.

40 Variation of time for lodgment of return or of period covered by return

(1) A person may apply to the commissioner to—

(a) extend the time by which a return must be lodged; or

(b) vary the period to which the return is to relate.

(2) An application must—

(a) be in writing, addressed to the commissioner; and

(b) specify—

(i) the name and address of the applicant; and

(ii) the grounds on which the variation is sought.

(3) If the commissioner is satisfied that it would be unduly onerous for a person to lodge a return in accordance with a tax law, the commissioner may, by written notice addressed to the applicant, vary the period in relation to which, or the time within which, the applicant is to lodge the return.

Note The commissioner's decision refusing to vary a period or time in accordance with a taxpayer's application is a commissioner-reviewable decision (see s 107, def ***commissioner-reviewable decision***), and the commissioner must give an internal review notice to the taxpayer (see s 107B).

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(4) While a notice under this section is in force in relation to a person, the person must lodge returns in accordance with the notice.

(5) If the commissioner is no longer satisfied that it would be unduly onerous for the person to lodge returns in accordance with the relevant tax law, the commissioner may, by written notice addressed to the person, revoke a notice under this section.

Note The commissioner's decision to revoke a notice given to a person is an internally reviewable decision (see s 107, def ***internally reviewable decision***), and the commissioner must give an internal review notice to the person (see s 107B).

(6) A notice of revocation has effect 21 days after it is made.

(7) This section does not apply to returns the lodging of which may be varied under the *Payroll Tax Act 2011*, section 87A.

41 Authenticity of returns

A return purporting to be made and signed by or on behalf of a person must be presumed to have been made and signed by the person or with his or her authority.

Division 6.2 Special arrangements for making returns and paying tax

42 Special arrangements for classes of people

(1) The commissioner may approve special arrangements that vary the provisions of a tax law in relation to—

(a) the lodging of returns; and

(b) the way of payment of amounts of tax;

that are due under a tax law.

(2) An approval must apply in relation to—

(a) a specified class of taxpayers; or

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(b) a specified class of people who act as agents on behalf of a specified class of taxpayers.

(3) An approval, among other things, may—

(a) provide an exemption for the taxpayers from stated provisions of the tax law to which it applies; or

(b) authorise payments of tax to be made by return; or

(c) authorise the lodging of returns and payments of tax by electronic means.

(4) An approval under this section is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the Legislation Act.

43 Special arrangements for individual applicants

(1) The commissioner may, on an application by—

(a) a taxpayer; or

(b) a person who acts, or proposes to act, as an agent for taxpayers of a specified class;

by written notice approve special arrangements that vary the provisions of a tax law in relation to—

(c) the lodging of returns; and

(d) the way of payment of amounts of tax;

that are due under a tax law.

(2) An approval, among other things, may—

(a) provide an exemption for the taxpayers from stated provisions of the tax law to which it applies; or

(b) authorise payments of tax to be made by return; or

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(c) authorise the lodging of returns and payments of tax by electronic means.

(3) An application for an approval under this section must be made to the commissioner.

(4) The commissioner may grant or refuse an application.

Note The commissioner's decision to refuse a person approval is an internally reviewable decision (see s 107, def ***internally reviewable decision***), and the commissioner must give an internal review notice to the person (see s 107B).

(5) The commissioner must not grant an application under this section for an arrangement consisting only of 1 or more of the following:

(a) an extension of time for lodgment of a return;

(b) a variation of a period covered by a return;

(c) an extension of time for payment of tax;

(d) an arrangement to pay by instalments;

(e) an approval of a means of payment.

Note These variations can be granted under s 40, s 52 and s 122.

44 Conditions of approval

(1) An approval under section 42 or section 43 is subject to conditions specified by the commissioner in the notice of approval or by subsequent written notice.

Note The commissioner's decision to impose a condition on a person's approval is an internally reviewable decision (see s 107, def ***internally reviewable decision***), and the commissioner must give an internal review notice to the person (see s 107B).

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(2) The conditions of an approval may include conditions—

(a) limiting the approval to tax liabilities of a specified class; and

(b) limiting the approval to transactions effected by instruments of a specified class; and

(c) requiring the lodging of returns at specified times and about the contents of the returns; and

(d) requiring payments of tax at specified times; and

(e) about how returns are to be lodged or payments of tax are to be made; and

(f) requiring a taxpayer or agent to whom the approval applies to keep specified records.

45 Variation and cancellation of approvals

The commissioner may vary or cancel an approval under section 43 by written notice given to the taxpayer or agent to whom the approval was given.

Note The commissioner's decision to vary or cancel a person's approval is an internally reviewable decision (see s 107, def ***internally reviewable decision***), and the commissioner must give an internal review notice to the person (see s 107B).

46 Taxpayers and agents must comply with conditions

(1) A taxpayer who relies on an approval under section 42 (2) (a) or section 43 (1) (a) in relation to the lodgment of a return or the payment of an amount of tax must not breach a condition attaching to the approval.

Maximum penalty: 50 penalty units.

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(2) An agent for a class of taxpayers who acts under an approval under section 42 (2) (b) or section 43 (1) (b) in relation to the lodgment of returns or the payment of amounts of tax must not breach a condition attaching to the approval.

Maximum penalty: 50 penalty units.

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Part 7 Collection of tax

Division 7.1 General

48 Tax payable to the commissioner

(1) Tax that is payable is payable to the commissioner, who may recover any amount unpaid in a court of competent jurisdiction as a debt to the commissioner.

(2) The commissioner has the same powers and remedies in relation to the trustee of a deceased person for the recovery of tax from the person's estate as the commissioner would have in relation to the person if the person were alive.

49 Costs of recovery are payable to the commissioner

If an amount by way of tax, penalty tax or interest payable under a tax law has not been paid, the person who is liable to pay that amount is also liable to pay to the commissioner an amount equal to the costs and expenses reasonably incurred by the commissioner in attempting to recover the amount of tax, penalty tax or interest.

50 Joint and several liability

(1) If 2 or more people are jointly or severally liable to pay an amount under a tax law, the commissioner may recover the whole of the amount from them, or any of them, or any 1 of them.

(2) Nothing in this Act prevents a person who is jointly or severally liable to pay an amount of tax and who pays the amount to the commissioner from recovering a contribution from any other person who is liable to pay the whole or part of that amount.

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51 Time for payment of tax

Subject to this Act, tax is due and payable—

(a) in accordance with the relevant tax law; or

(b) if that law makes no provision in relation to the time for payment—on the last day when the return or other document in relation to the tax is required to be lodged under that law.

52 Arrangements for payment of tax

(1) The commissioner may extend the time for payment of tax by a taxpayer and may accept the payment of tax by instalments.

(2) A decision of the commissioner under this section may be made subject to the conditions (for example, about the payment of interest) that the commissioner may determine.

(3) If the commissioner has accepted the payment of tax by instalments, each instalment is due and payable at the time determined by the commissioner in relation to the instalment.

(4) If an instalment of tax is not paid on or before the time that payment is due, the whole of the outstanding amount of the tax, duty or penalty tax becomes due and payable at that time.

Note The following decisions of the commissioner in relation to a person are each commissioner-reviewable decisions (see s 107, def ***commissioner-reviewable decision***), and the commissioner must give an internal review notice to the person (see s 107B):

- refuse to extend time for payment;
- refuse to accept payment by instalments;
- impose a condition on an extension or acceptance.

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53 Duties of agents, trustees etc

(1) This section applies if—

(a) a person (the ***agent***) has possession, control or management of a business or property of a taxpayer as an agent or trustee or in any other capacity; and

(b) obligations under a tax law (whether about the payment of tax or otherwise) remain undischarged by the taxpayer or will arise in relation to the business or property.

(2) The agent must, as soon as and so far as is practicable, ensure that—

(a) the obligations of the taxpayer under a tax law that remain undischarged are discharged; and

(b) all further obligations that arise under a tax law in relation to the business or property are discharged while the person continues to have possession, control or management of the business or property.

Maximum penalty: the penalty that could be imposed on the taxpayer for a failure to fulfil the obligation concerned.

(3) For those purposes the agent must set aside (and, so far as necessary, liquidate) assets of the taxpayer (or the taxpayer's estate) to the value of any tax that has become or becomes payable and use those assets to pay the tax.

Maximum penalty: 50 penalty units.

(4) If the agent fails, without the commissioner's written permission, to set aside, liquidate and use sufficient assets to pay the tax, the commissioner may recover from the agent as a debt the whole or a part of an amount that is assessed as being payable as tax in relation to the business or property and remains unpaid, but the agent will not otherwise be personally liable for the payment of the tax.

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(5) The agent is entitled to be indemnified by the taxpayer (or out of the taxpayer's estate) for payments made or action taken under this section.

(6) This section does not prevent the making of a payment to the agent out of the assets, in priority to tax, of any reasonable remuneration, charges and expenses to which the agent would, apart from this section, be entitled in relation to his or her exercise of the agent's functions.

54 Collection of tax from third parties

(1) The commissioner may require any of the following people instead of the taxpayer to pay tax that is payable but remains unpaid:

(a) a person from whom any money is due or accruing or may become due to the taxpayer;

(b) a person who holds or may subsequently hold money for or on account of the taxpayer;

(c) a person who holds or may subsequently hold money on account of some other person for payment to the taxpayer;

(d) a person having authority from some other person to pay money to the taxpayer.

(2) The commissioner's requirement must be made by written notice to the person concerned (the ***debtor***).

(3) A copy of the notice must be given to the taxpayer.

(4) If the money due to the taxpayer is payable in instalments, the commissioner may specify in the notice an amount to be paid by the debtor to the commissioner out of each instalment.

(5) If, apart from this subsection, money is not due or repayable on demand to the taxpayer unless a condition is fulfilled, for this section the money is taken to be respectively due or payable on demand even if the condition has not been fulfilled.

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(6) A notice under this section must require the debtor to pay to the commissioner—

(a) if, under subsection (4), the commissioner specifies an amount to be paid out of each instalment—the amount specified from each instalment until the unpaid tax is paid; or

(b) an amount, stated by the commissioner, not exceeding—

(i) if the money due, held or authorised to be paid to the taxpayer by the debtor is more than the amount of unpaid tax—the amount of unpaid tax; or

(ii) the money due, held or authorised to be paid to the taxpayer by the debtor.

(7) The money must be paid to the commissioner—

(a) on receipt of the notice; or

(b) when the money is held by the debtor and becomes due to the taxpayer; or

(c) after the period (if any) that may be specified by the commissioner;

whichever is the later.

(8) A debtor subject to a requirement of the commissioner under this section must comply with the requirement.

Maximum penalty: 50 penalty units.

(9) If a debtor is convicted of an offence against subsection (8) in relation to the refusal or failure of the debtor to pay an amount to the commissioner in accordance with a notice, the court may, in addition to imposing a penalty on the debtor, order the debtor to pay to the commissioner an additional amount not exceeding the firstmentioned amount.

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(10) A debtor who makes a payment in accordance with this section is taken to be acting under the authority of the taxpayer and of all other people concerned and is indemnified by this section in relation to the payment.

(11) If, after a person is given a notice under this section by the commissioner, the whole or a part of the amount is paid by another person, the commissioner must promptly notify the person to whom the notice is given of the payment and the notice is taken to be amended accordingly.

(12) In this section:

tax includes—

(a) a judgment debt or costs in relation to tax; and

(b) a fine or costs imposed by a court in relation to a tax offence; and

(c) an amount ordered by a court to be paid to the commissioner by a person convicted of a tax offence.

55 Money held for nonresidents

(1) This section applies if a person (the ***agent***)—

(a) has authority to receive, control or dispose of money belonging to; or

(b) is liable to pay money to;

a taxpayer who is not residing in Australia.

(2) The commissioner may, by written notice given to the agent in relation to an amount of a tax liability of the taxpayer, require the agent to pay to the commissioner an amount equal to the amount payable in relation to the liability, or equal to any amount that the agent is required to keep under subsection (3) (a), whichever is less.

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(3) On receiving a notice, the agent is, by force of this section—

(a) authorised and required to keep from time to time—

(i) any money received by the agent on behalf of the taxpayer; or

(ii) any money due to be paid by the agent to the taxpayer;

or so much of it as is equal to the amount payable in relation to the liability, whichever is less; and

(b) made personally liable for the amount payable in relation to the liability, after it becomes payable, to the extent of any amount that the agent is required to keep under paragraph (a); and

(c) indemnified by the taxpayer for all payments made on behalf of the taxpayer under a tax law.

56 Enforcement of payment orders

(1) If—

(a) the Supreme Court or the Magistrates Court orders a person to pay an amount to the commissioner; and

(b) for the Magistrates Court—the amount does not exceed the amount mentioned in the *Magistrates Court Act 1930*, section 257 (1) (Personal actions at law—amount or value);

the order is enforceable in all respects as a final judgment of the court in favour of the commissioner.

(2) If the Magistrates Court orders a person to pay to the commissioner an amount exceeding the amount mentioned in the *Magistrates Court Act 1930*, section 257 (1) (Personal actions at law—amount or value), the registrar of the court must give the commissioner a certificate containing the following particulars:

(a) the name of the court;

(b) the date the order was made;

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(c) the tax law under which the order was made;

(d) the amount to be paid to the commissioner;

(e) the name and address of the person ordered to pay the amount.

(3) A certificate may be registered in the Supreme Court, by the registrar of the court, by entering the particulars in a book kept for the purpose.

(4) If the order to which a certificate relates was made more than 12 months before registration is sought, the certificate must not be registered without the leave of the court.

(5) On registration, a certificate is enforceable in all respects as if it were a final judgment of the Supreme Court in favour of the commissioner.

(6) The costs of registering a certificate and of any other proceeding in relation to the enforcement or registration of an order for payment of an amount to the commissioner are, subject to any prescribed conditions, payable by the person to whom the order relates.

Division 7.2 Recovery of tax from directors of corporations

56A Definitions for div 7.2

In this division:

arrangement, for payment of an assessment amount, means an extension of time for payment, or the acceptance of payment by instalments, under section 52 (Arrangements for payment of tax).

assessment amount, for a corporation, means the amount of tax liability in an assessment notice issued to the corporation.

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56B Liability of directors and former directors for amounts of tax

(1) This section applies if a corporation does not pay an assessment amount.

(2) The commissioner may give a written notice about the assessment amount (a ***compliance notice***) to 1 or more of the following:

(a) a director of the corporation;

(b) a person who was a director of the corporation when the corporation first became liable to pay the assessment amount, or any part of the assessment amount, or at any time afterwards (a ***former director***).

Note For how documents may be served, see the Legislation Act, pt 19.5.

(3) The compliance notice must state—

(a) the assessment amount; and

(b) a period (of at least 21 days after the day the notice is given to the director or former director) within which the notice must be complied with; and

(c) that the director or former director will be liable to pay the assessment amount if the amount is not paid, or the assessment is not withdrawn, within the stated period.

(4) If the assessment amount is not paid, or the assessment is not withdrawn, within the period stated in the compliance notice, the director or former director is jointly and severally liable with the corporation to pay the assessment amount.

(5) For this section, an assessment is taken to be withdrawn if—

(a) the commissioner makes an arrangement with the corporation for the payment of the assessment amount; or

(b) an administrator of the corporation is appointed under the Corporations Act, part 5.3A; or

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(c) the corporation begins to be wound up within the meaning of the Corporations Act.

(6) A person does not cease to be liable to pay an assessment amount because the person ceases to be a director of the corporation.

(7) A former director of a corporation is not liable for any tax for which the corporation first became liable after the director ceased to be a director of the corporation, other than interest on an assessment amount for which the former director is liable.

56C Failure to comply with arrangement for payment

(1) This section applies if—

(a) a compliance notice is given to a director or former director of a corporation under section 56B in relation to an assessment amount; and

(b) the assessment is taken to be withdrawn because the commissioner makes an arrangement for payment with the corporation; and

(c) the corporation fails to pay the assessment amount in accordance with the arrangement.

(2) The commissioner may give a further compliance notice to the director or former director for the amount or any part of the amount.

56D Right of indemnity of director or former director

(1) This section applies if a director or former director of a corporation is liable to pay an amount under this division and an amount is paid by the director or former director in discharge of the liability.

(2) The director or former director is entitled to be indemnified by the corporation for payment of the amount.

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56E Defence to proceeding for recovery of tax from director or former director

It is a defence to a proceeding for recovery of an assessment amount from a director or former director of a corporation if the director or former director establishes that he or she took all reasonable steps in the circumstances to ensure that the corporation paid the assessment amount.

Division 7.3 Tax in arrears—recovery measures

56F Application—div 7.3

This division applies to a tax under the following tax laws:

(a) the *Duties Act 1999*;

(b) the *Land Tax Act 2004*;

(c) the *Planning Act 2023*, division 10.7.3 (Variation of nominal rent leases);

Note An unpaid amount of tax may arise under the *Planning Act 2023*, div 10.7.3 if an amount is deferred under a deferral arrangement or due to a reconsideration, reassessment or review.

(d) the *Rates Act 2004*.

56G Definitions—div 7.3

(1) In this division:

owner, of a parcel of land means—

(a) the registered proprietor of an interest in the parcel, other than an interest in a lease granted by a person other than the Territory or the Commonwealth; or

(b) if the registered proprietor has sold the interest to another person (the ***new owner***) and the new owner is in possession of the parcel but not yet registered as the proprietor—the new owner; or

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(c) a mortgagee in possession of the parcel; or

(d) a person holding the parcel under a sublease from the Territory, if the Territory holds the parcel under a lease from the Commonwealth; or

(e) for a parcel held under a declared land sublease—the sublessee; or

(f) for a parcel of land that is property transferred under a dutiable transaction—the transferee in relation to the dutiable transaction.

parcel, of land, includes—

(a) a part of a parcel of land that is separately held by an occupier, tenant, lessee or owner; and

(b) land held under a declared land sublease; and

(c) in relation to a dutiable transaction—property transferred under the dutiable transaction.

tax payable, in relation to a parcel of land, includes duty payable in relation to a dutiable transaction.

(2) In this section:

declared land sublease—see the *Planning Act 2023*, section 365 (1).

dutiable transaction—see the *Duties Act 1999*, section 7 (2).

property transferred—see the *Duties Act 1999*, section 8 (2) (a).

transferee, in relation to property transferred—see the *Duties Act 1999*, section 8 (2) (b).

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56H Tax payable is charge on land

(1) Tax payable in relation to a parcel of land is a charge on the interest held by the owner of the parcel.

(2) The charge takes priority over a sale, conveyance, transfer, mortgage, charge, lien or encumbrance in relation to the parcel.

(3) The commissioner may give the registrar-general written notice of the charge.

Note If the registrar-general is given notice that land is affected by a territory or Commonwealth law, or anything done under it, under the *Land Titles Act 1925*, s 14 (3), the registrar-general must record the effect of the law in the register kept under that Act, s 43.

(4) The commissioner may notify a mortgagee of the parcel or credit provider of the owner of the parcel, about the tax payable (the ***tax debt***) by the owner (the ***debtor***), the charge and the effect of subsection (2).

(5) However, the commissioner may notify a mortgagee or credit provider only if—

(a) the charge has been recorded in the register under the *Land Titles Act 1925*; and

(b) the tax debt is in arrears; and

(c) the tax debt is more than—

(i) $2 000; or

(ii) another amount determined by the Minister; and

(d) the commissioner has—

(i) taken reasonable steps to make arrangements for the debtor to pay the tax debt; and

(ii) notified the debtor, in writing, that the mortgagee or credit provider will be notified under subsection (4) not earlier than 28 days after the date of the notice to the debtor.

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(6) A determination under subsection (5) (c) is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the Legislation Act.

(7) If the commissioner notifies the mortgagee or credit provider under subsection (4), the commissioner must give a copy of the notice to the debtor.

(8) The charge does not have effect against an honest purchaser of the parcel of land for value if—

(a) the purchaser had obtained a certificate under—

(i) for tax payable under the *Duties Act 1999*—the *Duties Act 1999*, section 244 (Certificate of duty and other charges); or

(ii) for tax payable under the *Land Rent Act 2008*—the *Land Rent Act 2008*, section 31 (Certificate of land rent and other charges) in relation to the parcel before the purchase; or

(iii) for tax payable under the *Land Tax Act 2004*—the *Land Tax Act 2004*, section 41 (Certificate of land tax and other charges) in relation to the parcel before the purchase; or

(iv) for tax payable under the *Rates Act 2004*—the *Rates Act 2004*, section 76 (Certificate of rates and other charges) in relation to the parcel before the purchase; or

(v) for tax payable under the *Planning Act 2023*, division 10.7.3 (Variation of nominal rent leases)—the *Planning Act 2023*, section 346 (Certificate of lease variation charge and other amounts) in relation to the parcel before the purchase; and

(b) at the time of purchase, the purchaser did not have notice of liability under the charge.

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(9) In this section:

register—see the *Land Titles Act 1925*, dictionary.

56HA Recovery of tax from mortgagee

(1) This section applies if—

(a) a mortgagee of a parcel of land has been notified about a tax debt under section 56H (4); and

(b) the tax debt has been in arrears for at least 1 year.

(2) The commissioner must, in writing, notify the debtor that—

(a) the tax debt is in arrears; and

(b) if the tax debt is not paid within 90 days after the date of the notice, the tax debt will be recovered from the mortgagee of the parcel.

(3) If the tax debt is not paid within the 90-day period, the commissioner may, by written notice, require the mortgagee of the parcel to pay the tax debt for the debtor.

(4) However, before recovering the tax debt from the mortgagee, the commissioner must be satisfied that the recovery is reasonable in the circumstances including, from the information available, whether the recovery is likely to cause substantial hardship to the debtor or other people.

Example

partner or dependent children occupying the parcel as their principal place of residence

(5) If the commissioner notifies the mortgagee of the parcel under subsection (3), the commissioner must give a copy of the notice to the debtor.

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(6) The tax debt must be paid to the commissioner on the later of the following:

(a) receipt of the notice;

(b) the date stated in the notice.

(7) If the mortgagee pays the tax debt for the debtor—

(a) the mortgagee may recover the tax debt from the debtor as a debt; and

(b) the tax debt is taken to be secured by the mortgage in addition to any other amount secured by it.

(8) To remove any doubt, a tax debt that a mortgagee of a parcel of land is required to pay for a debtor under this section is tax that is payable under section 48.

Note Under s 48, tax that is payable is payable to the commissioner, who may recover any amount unpaid in a court of competent jurisdiction as a debt to the commissioner.

(9) In this section:

debtor—see section 56H (4).

tax debt—see section 56H (4).

56I Notice of tax in arrears

(1) If tax payable for a parcel of land has been in arrears for at least 1 year, the commissioner may give the owner of the parcel written notice that the tax is in arrears.

(2) At any time after giving notice, the commissioner may declare, in writing, that the tax for the parcel of land is in arrears.

(3) A declaration is a notifiable instrument.

Note A notifiable instrument must be notified under the Legislation Act.

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(4) If the commissioner makes a declaration under subsection (2), the commissioner must give additional public notice that the tax for the parcel of land is in arrears.

Note ***Public notice*** means notice on an ACT government website or in a daily newspaper circulating in the ACT (see Legislation Act, dict, pt 1). The requirement in s (4) is in addition to the requirement for notification on the legislation register as a notifiable instrument.

56J Sale of land for nonpayment of tax

(1) This section applies if—

(a) a parcel of land is held by the owner under a lease from the Commonwealth for a term of years; and

(b) the commissioner has complied with section 56I in relation to the parcel; and

(c) tax payable for the parcel is in arrears for at least 90 days after the day of notification under section 56I in relation to the parcel.

(2) The commissioner may apply to a court of competent jurisdiction for an order for the sale of—

(a) the lease; and

(b) any improvements made on or to the parcel of land under the lease.

(3) In the application, the commissioner may ask that the proceeds of the sale also be applied in paying the total amount of any other tax liability under this Act in arrears for 1 or more related parcels of land stated in the application.

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(4) If the court is satisfied that this section applies to the parcel, the court may—

(a) order the sale by public auction of the parcel, or as much of the parcel as will be enough to pay the total of the following:

(i) the total amount of tax liability under this Act in arrears for the parcel at the time the court makes the order;

(ii) costs and expenses in relation to the declaration, application and sale in relation to the parcel;

(iii) if the commissioner has made a request mentioned in subsection (3) in the application in relation to another parcel of land and the court is satisfied that the parcel is a related parcel of land—the total amount of any tax liability under this Act in arrears for the other parcel, at the time the court makes the order; and

(b) order that the proceeds be paid into court; and

(c) order that the title to the parcel be transferred to the purchaser free from mortgages and other encumbrances.

(5) The proceeds of the sale must be applied in the following order:

(a) first, the commissioner is entitled to be paid the total of the amounts mentioned in subsection (4) (a) (i) and (ii);

(b) second, a person who was a mortgagee of the parcel before the sale is entitled to be paid the amount owing to the person under the mortgage (or, if that amount is more than the amount of any remaining proceeds, the remaining proceeds);

(c) third, subject to subsection (9), the commissioner is entitled to be paid the total of amounts to which subsection (4) (a) (iii) applies (or, if that amount is more than the amount of any remaining proceeds, the remaining proceeds);

(d) finally, subject to subsection (10), the person who was the owner of the parcel before the sale is entitled to be paid any balance.

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(6) The commissioner must be paid out of court any amounts to which the commissioner is entitled under subsection (5) without a court order.

(7) If a person who was the owner or mortgagee of the parcel before the sale hands over to the court the certificate or other title to the parcel, the person must be paid out of court any amount to which the person is entitled under subsection (5) without a court order.

(8) If there were 2 or more mortgagees of the parcel before the sale, the court may make the orders about their respective entitlements that the court considers just.

(9) On application by a person who has an interest in the land otherwise than as owner or mortgagee, the court may order that the person is entitled to be paid the value of the person's interest (as decided by the court) in priority to the commissioner's entitlement under subsection (5) (c).

(10) On application by any other interested person, the court may order payment out of court of all or part of any balance to a person other than the person who was the owner before the sale if the court considers it just to do so.

(11) Any sale of the parcel or a part of the parcel under this section must be abandoned if the owner pays—

(a) the total tax liability under this Act in arrears for the parcel at the time of the payment; and

(b) the costs and expenses incurred up to the time of payment in relation to the declaration, application and sale in relation to the parcel; and

(c) the costs and expenses reasonably incurred in relation to the abandonment of the sale; and

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(d) if the commissioner has made a request under subsection (3) in the application in relation to 1 or more related parcels of land—the total amount of any tax liability under this Act in arrears for the related parcel or parcels at the time of the payment.

Example—par (c)
advising the public that an auction has been cancelled

(12) In this section:

costs and expenses includes legal costs.

related—a parcel of land is a ***related*** parcel of land in relation to another parcel of land if—

(a) the parcels have the same owner; and

(b) the commissioner has complied with section 56I in relation to them.

56K Application may relate to more than one parcel

(1) The commissioner may make a single application under section 56J in relation to more than 1 parcel of land even if—

(a) the parcels belong to different owners; or

(b) the notices under section 56I for the parcels were given at different times.

(2) If the commissioner makes an application in relation to 2 or more parcels of land, the following provisions apply:

(a) if the parcels or 2 or more of them have the same owner—the court may, on application by the commissioner, make a single order under section 56J in relation to all of those parcels;

(b) the court may make the orders about apportionment of tax, and any other amounts payable, that the court considers just;

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(c) if the court makes an order under paragraph (a)—the court may, on application by the commissioner, also make any consequential or ancillary orders that the court considers appropriate.

56L Creation of charge on other land

(1) This section applies if—

(a) a person (the ***debtor***) is liable to pay an amount of tax (a ***tax debt***) that is more than—

(i) $2 000; or

(ii) another amount determined by the Minister; and

(b) the tax debt is in arrears; and

(c) the debtor is the owner of 1 or more parcels of land, either solely or jointly with another person (the ***joint owner***); and

(d) the tax debt is not related to the parcel or parcels of land.

Note Section 56H deals with tax payable that relates to a parcel of land.

(2) A determination under subsection (1) (a) is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the Legislation Act.

(3) The commissioner may, by written notice to the registrar-general, create a charge on 1 of the parcels.

Note If the registrar-general is given notice that land is affected by a territory or Commonwealth law, or anything done under it, under the *Land Titles Act 1925*, s 14 (3), the registrar-general must record the effect of the law in the register kept under that Act, s 43.

(4) The written notice must identify the parcel of land subject to the charge.

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(5) However, the commissioner may create the charge only if the commissioner has—

(a) taken reasonable steps to make arrangements for the debtor to pay the tax debt; and

(b) if the charge is to be created on a jointly-owned parcel—considered from the information available whether the charge is likely to cause substantial hardship to the debtor, the joint owner or other people; and

Example

partner or dependent children occupying the parcel as their principal place of residence

(c) notified the debtor and any joint owner, in writing, that the commissioner intends to create a charge on the parcel not earlier than 28 days after the date of the notice to the debtor and joint owner.

(6) If the commissioner creates a charge under subsection (3), the commissioner must notify the debtor and any joint owner, in writing, of the existence of the charge.

56M Registered charge on other land takes priority

(1) This section applies if a charge on a parcel of land is created under section 56L (3).

(2) The charge takes priority over a sale (other than as provided under subsection (7)), conveyance, transfer, mortgage, charge, lien or encumbrance in relation to the parcel.

(3) The commissioner may notify the mortgagee of the parcel or a credit provider of the debtor about the tax debt, charge and the effect of subsection (2).

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(4) However, the commissioner may notify a mortgagee or credit provider only if the commissioner has notified the debtor and any joint owner, in writing, that the mortgagee or credit provider will be notified under subsection (3) not earlier than 28 days after the date of the notice to the debtor and joint owner.

(5) If the commissioner notifies the mortgagee or credit provider under subsection (3), the commissioner must give a copy of the notice to the debtor and any joint owner.

(6) The charge does not have effect against an honest purchaser of the parcel of land for value if—

(a) the purchaser had obtained a certificate under—

(i) for tax payable under the *Duties Act 1999*—the *Duties Act 1999*, section 244 (Certificate of duty and other charges); or

(ii) for tax payable under the *Land Rent Act 2008*—the *Land Rent Act 2008*, section 31 (Certificate of land rent and other charges) in relation to the parcel before the purchase; or

(iii) for tax payable under the *Land Tax Act 2004*—the *Land Tax Act 2004*, section 41 (Certificate of land tax and other charges) in relation to the parcel before the purchase; or

(iv) for tax payable under the *Rates Act 2004*—the *Rates Act 2004*, section 76 (Certificate of rates and other charges) in relation to the parcel before the purchase; or

(v) for tax payable under the *Planning Act 2023*, division 10.7.3 (Variation of nominal rent leases)—the *Planning Act 2023*, section 346 (Certificate of lease variation charge and other amounts) in relation to the parcel before the purchase; and

(b) at the time of purchase, the purchaser did not have notice of liability under the charge.

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(7) The charge ends on the earlier of the following:

(a) the commissioner applies under the *Land Titles Act 1925* to remove the charge;

(b) the sale or disposition of the parcel of land with the commissioner's consent.

(8) In this section:

debtor—see section 56L (1).

joint owner—see section 56L (1).

tax debt—see section 56L (1).

56N Recovery of tax from mortgagee of other land

(1) This section applies if—

(a) a mortgagee of a parcel of land has been notified about a tax debt under section 56M (3); and

(b) the tax debt has been in arrears for at least 1 year.

(2) The commissioner must, in writing, notify the debtor—

(a) that the tax debt is in arrears; and

(b) if the tax debt is not paid within 90 days after the date of the notice, the tax debt will be recovered from the mortgagee of the parcel.

(3) If the tax debt is not paid within the 90-day period, the commissioner may, by written notice, require the mortgagee to pay the tax debt for the debtor.

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(4) However, before recovering the tax debt from the mortgagee, the commissioner must be satisfied that the recovery is reasonable in the circumstances including, from the information available, whether the recovery is likely to cause substantial hardship to the debtor, any joint owner or other people.

Example

partner or dependent children occupying the parcel as their principal place of residence

(5) If the commissioner notifies the mortgagee under subsection (3), the commissioner must give a copy of the notice to the debtor and any joint owner.

(6) The tax debt must be paid to the commissioner, on the later of the following:

(a) receipt of the notice;

(b) the date stated in the notice.

(7) If the mortgagee pays the tax debt for the debtor—

(a) the mortgagee may recover the tax debt from the debtor as a debt; and

(b) the tax debt is taken to be secured by the mortgage in addition to any other amount secured by it.

(8) To remove any doubt, a tax debt that a mortgagee of a parcel of land is required to pay for a debtor under this section is tax that is payable under section 48.

Note Under s 48, tax that is payable is payable to the commissioner, who may recover any amount unpaid in a court of competent jurisdiction as a debt to the commissioner.

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(9) In this section:

debtor—see section 56L (1).

joint owner—see section 56L (1).

tax debt—see section 56L (1).

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Part 8 Record keeping and general offences

Division 8.1 Record keeping

57 Requirement to keep proper records

(1) A person must keep the records that are necessary to enable the person's tax liability under a tax law to be properly assessed.

(2) A person who is given a notice under the *Duties Act 1999*, section 239 (5) (b) (Electronic assessment and payment of duty) in relation to a transaction or instrument must keep the records necessary to enable liability for duty in relation to the transaction or instrument to be properly assessed.

(3) This section does not affect a provision of any other tax law about the keeping of records.

58 Additional records

(1) The commissioner may, by written notice given to a person who is required by a tax law to keep a record or cause a record to be kept, require the person to keep, or cause to be kept, the additional records that are specified in the notice.

(2) A person to whom a notice is given under this section must comply with the notice.

Maximum penalty: 50 penalty units.

59 Failure to keep proper records

(1) A person who is required under a tax law to keep any accounts, accounting records or other records must not keep them in such a way that they do not correctly record and explain the matters, transactions, acts or operations to which they relate.

Maximum penalty: 30 penalty units.

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(2) It is a defence to a charge under subsection (1) that the person did not know, and could not reasonably be expected to have known, that the accounts, accounting records or other records did not correctly record and explain the matters, transactions, acts or operations to which they relate.

(3) A person who is required under a tax law to make a record of any matter, transaction, act or operation must not make it in such a way that it does not correctly record the matter, transaction, act or operation.

Maximum penalty: 30 penalty units.

(4) It is a defence to a charge under subsection (3) that the person did not know, and could not reasonably be expected to have known, that the record did not correctly record the matter, transaction, act or operation.

60 Reckless or deliberate failure to keep proper records

(1) A person who is required under a tax law to keep any accounts, accounting records or other records must not recklessly or knowingly keep them in such a way that they do not correctly record and explain the matters, transactions, acts or operations to which they relate.

Maximum penalty: 50 penalty units, imprisonment for 6 months or both.

(2) A person who is required under a tax law to make a record of any matter, transaction, act or operation must not recklessly or knowingly make it in such a way that it does not correctly record the matter, transaction, act or operation.

Maximum penalty: 50 penalty units, imprisonment for 6 months or both.

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61 Keeping accounts or records intended to deceive

A person must not—

(a) keep any accounts, accounting records or other records in such a way that they—

(i) do not correctly record and explain the matters, transactions, acts or operations to which they relate; or

(ii) are (whether wholly or partly) illegible, indecipherable or incapable of being identified; or

(iii) cannot be displayed and printed out or otherwise reproduced in legible form; or

(b) make a record of any matter, transaction, act or operation in such a way that it does not correctly record the matter, transaction, act or operation; or

(c) alter, deface, mutilate, falsify, damage, remove, conceal or destroy any accounts, accounting records or other records (whether wholly or partly); or

(d) do or omit to do any other act or thing to any accounts, accounting records or other records;

with the intention of—

(e) deceiving or misleading the commissioner or another tax officer; or

(f) hindering or obstructing the investigation of a tax offence; or

(g) hindering or obstructing the commissioner or another tax officer (otherwise than in the investigation of a tax offence); or

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(h) hindering, obstructing or defeating the administration, execution or enforcement of a tax law; or

(i) defeating the purposes of a tax law.

Maximum penalty: 50 penalty units, imprisonment for 6 months or both.

62 Accessibility

A person who is required by a tax law to keep a record must keep the record so that it is able to be readily produced to the commissioner if the commissioner requires its production.

Maximum penalty: 20 penalty units.

63 Records must be accessible in English

A person who is required by a tax law to keep a record must keep the record in English.

Maximum penalty: 20 penalty units.

64 Period record to be kept

(1) A person who is required by a tax law to keep a record must keep the record for not less than 5 years after—

(a) the date it was made or obtained; or

(b) the date of completion of the transaction or act to which it relates;

whichever is the later.

Maximum penalty: 20 penalty units.

(2) A person may, with the written approval of the commissioner, destroy a record within the 5 year period unless another law requires the record to be kept for not less than 5 years.

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Division 8.2 General offences

65 Avoidance of tax

(1) A person liable to pay an amount of tax must not knowingly avoid paying, or disclosing his or her liability to pay, part or all of that amount.

Maximum penalty: 100 penalty units, imprisonment for 1 year or both.

(2) On convicting a person of an offence against this section, the court may, in addition to imposing the penalty for the offence and without affecting the person's liability to pay the amount of tax avoided, order the person to pay to the commissioner an amount not exceeding double the amount of tax avoided.

67 Failure to lodge documents

(1) A person must not fail to lodge a document, instrument, statement or return that is required to be lodged by a tax law.

Maximum penalty: 50 penalty units.

(2) A person must not fail to notify the commissioner or another person of any matter or thing of which notice is required to be lodged by a tax law.

Maximum penalty: 50 penalty units.

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68 Falsifying or concealing identity

A person must not—

(a) falsify or conceal the identity, or the address or location of a place of residence or business, of a taxpayer or of another person; or

(b) do, by act or omission, anything that facilitates the falsification or concealment of the identity, or the address or location of a place of residence or business, of a taxpayer or of another person.

Maximum penalty: 50 penalty units, imprisonment for 6 months or both.

Division 8.3 Supplementary offence provisions

69 General defence to a charge under a tax law

It is a defence to a charge of an offence against a tax law if the defendant proves that the offence was not committed deliberately and did not result from any failure by the defendant to take reasonable care to avoid the commission of the offence.

70 Penalties for second and subsequent offences against certain provisions

(1) If a person is convicted of an offence against—

(a) section 10, section 67 or section 82 (offences of failing to provide information, lodge documents, or appear to answer questions); or

(b) section 59, section 60, section 61, section 64 or section 68 (offences of failure to keep proper records or concealing identity); or

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(c) the Criminal Code, part 3.4 (False or misleading statements, information and documents);

(the ***subsequent offence***) and either—

(d) at the same sitting, the person is convicted or found guilty of a related offence that was committed within the period of 10 years ending on the day the subsequent offence was committed; or

(e) the court is satisfied that the person has been convicted or found guilty within that period of a related offence;

the court may impose twice the penalty otherwise provided for the subsequent offence.

(2) In this section:

related offence means—

(a) if the subsequent offence is an offence against section 10, section 67 or section 82—an offence against—

(i) section 10, section 67 or section 82; or

(ii) the *Taxation Administration Act 1953* (Cwlth), part 3, division 2, subdivision A; or

(b) if the subsequent offence is an offence against section 59, section 60, section 61, section 64 or section 68 or the Criminal Code, part 3.4—an offence against—

(i) section 59, section 60, section 61, section 64 or section 68; or

(ii) the Criminal Code, part 3.4; or

(iii) the *Taxation Administration Act 1953* (Cwlth), part 3, division 2, subdivision B; or

(iv) the *Crimes (Taxation Offences) Act 1980* (Cwlth); or

(v) the Criminal Code (Cwlth), section 135.1 that relates to a tax liability.

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(3) For this section, a reference to an offence against a law of the Commonwealth includes a reference to an offence against the *Crimes Act 1914* (Cwlth), section 6 or the *Criminal Code* (Cwlth), section 11.1, section 11.4 or section 11.5 that relates to an offence against that law of the Commonwealth.

Note A reference to an offence against a territory law includes a reference to a related ancillary offence, eg attempt (see Legislation Act, s 189).

(4) For subsection (1) (d) and (e), a reference to a person being ***found guilty*** includes a reference to an order being made in relation to the person under the *Crimes Act 1914* (Cwlth), section 19B (1).

71 Orders to comply with requirements

(1) This section applies if a person is convicted or found guilty of an offence against a tax law for a failure of the person to comply with a requirement (the ***relevant requirement***)—

(a) to provide to or lodge with the commissioner any information or document; or

(b) to attend before the commissioner or anyone else.

(2) The court may, by order, require the person, within a stated time or at a stated place and time, to do either or both of the following:

(a) to comply with the relevant requirement;

(b) to comply with any other requirements that have or could have been made in relation to the person under a tax law that the court considers necessary to ensure that the relevant requirement is complied with.

(3) The order may be made whether or not the time to comply with the relevant requirement or any other requirement has ended.

(4) If the order is not given orally to the person, the court's proper officer must give a copy of the order to the person.

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(5) The making of an order under this section does not limit the court's power to impose a sentence on the person for the offence or make any other order in relation to the offence.

(6) The person must comply with an order under this section to the extent that the person is capable of doing so.

Maximum penalty (subsection (6)): 100 penalty units, imprisonment for 1 year or both.

72 Orders to pay additional amounts

(1) If—

(a) a person (the ***convicted person***) is convicted of—

(i) an offence against section 59 or section 60 in relation to keeping any accounts, accounting records or other records (the ***relevant accounts***) or the making of a record; or

(ii) an offence against the Criminal Code, part 3.4 (False or misleading statements, information and documents) in relation to giving information to a tax officer; and

(b) the court is satisfied that the proper amount of tax that the convicted person or another person is liable to pay exceeds the amount that would have been payable if the amount had been assessed on the basis that the statement was not false or misleading, on the basis of the relevant accounts as they were kept, or on the basis that the record was correct, as the case requires;

the court may, in addition to imposing a penalty on the convicted person, order the convicted person to pay to the commissioner an amount not exceeding double the amount of the excess.

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(2) If—

(a) a person (the ***convicted person***) is convicted of an offence against section 61 or section 68 in relation to an act or omission; and

(b) the court is satisfied that the act or omission was intended to facilitate the avoidance of a tax liability of the convicted person or another person;

the court may, in addition to imposing a penalty on the convicted person, order the convicted person to pay to the commissioner an amount not exceeding double that amount.

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Part 9 Tax officers, investigation and secrecy provisions

Division 9.1 Tax officers

73 The commissioner

There must be a Commissioner for Australian Capital Territory Revenue appointed by the Minister.

73A Appointment of acting commissioner

The director-general or the under treasurer may appoint a person to act in the position of commissioner for 3 months or less, during—

(a) any vacancy in the position, whether or not an appointment has previously been made to the position; or

(b) any period when the commissioner cannot for any reason exercise the functions of the position.

74 General administration of the tax laws

The commissioner has the general administration of this Act and the other tax laws and may do all the things that are necessary or convenient to give effect to this Act and the other tax laws.

75 Commissioner authorised to exercise functions of Territory taxation officer under Commonwealth Act

The commissioner may exercise the functions of a Territory taxation officer under the *Taxation Administration Act 1953* (Cwlth), part 3A.

Note Territory taxation officer is defined in the *Taxation Administration Act 1953* (Cwlth), s 13D (1).

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77 Use of consultants and contractors

(1) The commissioner may engage the consultants and contractors that may be necessary or convenient to exercise the commissioner's functions.

(2) However, the commissioner must not enter into a contract of employment under this section.

78 Delegation by commissioner

The commissioner may delegate to any person the commissioner's functions under this or any other Act.

Note For the making of delegations and the exercise of delegated functions, see the Legislation Act, pt 19.4.

79 Authorised officers

(1) The commissioner is an authorised officer.

(2) The commissioner may appoint people to be authorised officers.

(3) A person who—

(a) is engaged in the administration or enforcement of a tax law of a reciprocating jurisdiction; and

(b) is recognised in a notice issued by the commissioner as an authorised officer for this subsection;

is an authorised officer for the time and for the purpose specified in the notice.

(4) A tax officer to whom the commissioner delegates functions under division 9.2 is an authorised officer.

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80 Identity cards for authorised officers

(1) An authorised officer must be issued with an identity card—

(a) containing the person's name and a photograph of the person; and

(b) stating that the person is an authorised officer for the tax laws.

(2) When recognising an officer of a reciprocating jurisdiction for section 79 (3), the commissioner may approve the use of the identity card issued by that jurisdiction, together with the notice issued under section 79 (3) (b), for subsection (1).

(3) A person who has been issued with an identity card under subsection (1) and ceases to be an authorised officer must return the card to the commissioner as soon as practicable.

Maximum penalty: 1 penalty unit.

81 Personal liability

A matter or thing done or omitted by the commissioner or a tax officer does not, if the matter or thing was done or omitted honestly for the purpose of—

(a) administering or enforcing a tax law of the Territory; or

(b) administering or enforcing a tax law of a reciprocating jurisdiction in accordance with division 9.3;

subject the commissioner or the tax officer so acting personally to any action, liability, claim or demand.

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Division 9.2 Powers of investigation

82 Power to require information, instruments or records or attendance for examination

(1) The commissioner may, for a purpose related to the administration or enforcement of a tax law, by written notice given to a person, require the person—

(a) to provide to the commissioner (either orally or in writing) information that is described in the notice; or

(b) to attend and give evidence before the commissioner or an authorised officer; or

(c) to produce to the commissioner a record or other document described in the notice that is in the person's custody or control.

(2) If a notice to a person under subsection (1) is made to determine that person's tax liability, the notice must state that the requirement is made for that purpose, but the commissioner is not otherwise required to identify a person in relation to whom any information, evidence, record or other document is required under this section.

(3) The commissioner—

(a) may specify whether information or evidence to be provided or given under this section must be given orally or in writing; and

(b) may require any information or evidence given in writing to be in the form of, or verified by, a statutory declaration; and

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(c) may require any information or evidence given orally to be given on oath or affirmation.

Note 1 The *Statutory Declarations Act 1959* (Cwlth) applies to the making of statutory declarations under ACT laws.

Note 2 It is an offence to make a false or misleading statement, give false or misleading information or produce a false or misleading document (see Criminal Code, pt 3.4).

(4) A person must not, without reasonable excuse, fail—

(a) to comply with the requirements of a notice under this section within the period specified in the notice or any further period allowed by the commissioner; or

(b) to comply with any other requirement of the commissioner about the giving of evidence or how information or evidence is to be provided or given under this section.

Maximum penalty: 50 penalty units.

(5) A person required to attend before an authorised officer to give oral evidence must be paid expenses in accordance with the scale of allowances determined under section 139.

(6) Subsection (5) does not apply to a person, or a representative of a person, giving evidence in relation to the person's own tax liability.

83 Powers of entry and inspection

(1) An authorised officer may, for a purpose related to the administration or enforcement of a tax law, enter and inspect any premises at any reasonable time and do any of the following:

(a) remain on the premises;

(b) examine all documents and seize and remove, or take copies of or extracts from, any document on behalf of the commissioner;

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(c) inspect any gaming machines and seize any gaming machine that the authorised officer believes on reasonable grounds to be connected with an offence against a tax law;

(d) require any person on the premises to answer questions or otherwise give information, including information about the identity of the person or another person;

(e) require any person on the premises to give access to any document in the person's custody or control, and to—

(i) produce or display the document; or

(ii) provide a copy of the document or a version of it in some form other than that in which it is normally kept;

in any printed, electronic or other form that it is reasonably practicable to provide;

(f) require any person on the premises to produce any gaming machine in the person's custody or control;

(g) require the owner or occupier of the premises to provide the authorised officer with the assistance and facilities that is or are reasonably necessary to enable the authorised officer to exercise powers under this part.

(2) An authorised officer who enters premises under subsection (1) and is requested by the occupier to identify himself or herself is not authorised to remain on the premises unless the authorised officer produces his or her identity card to the occupier.

(3) The powers of entry and inspection under this section must not be exercised in relation to premises, or a part of premises, used for residential purposes except with the consent of the owner or occupier of the premises or part.

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(4) In this section:

identity card means—

(a) an identity card issued under section 80 (1); or

(b) an identity card approved under section 80 (2), together with a notice issued under section 79 (3) (b).

occupier, in relation to premises, includes a person apparently in charge of or responsible for the premises.

84 Search warrant

(1) If a magistrate is satisfied, on the application of the commissioner supported by an affidavit or other sworn evidence, that there is a reasonable ground for suspecting that a document relevant to the assessment or payment of tax may be found in certain premises, the magistrate may issue a warrant authorising an authorised officer together with any assistants named or described in the warrant—

(a) to enter those premises, using the force that is necessary for the purpose; and

(b) to search the premises and to break open and search anything in the premises where a document or gaming machine may be stored or concealed; and

(c) to seize and remove, on behalf of the commissioner—

(i) any document that appears to be relevant to the assessment or payment of tax; or

(ii) any gaming machine that the authorised officer believes on reasonable grounds to be connected with an offence against a tax law.

(2) The powers given by this section are additional to, and do not limit, any other powers given under a law.

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85 Use and inspection of documents and records produced or seized

(1) This section applies to a document that has been produced to the commissioner or seized and removed by an authorised officer.

(2) The document may be kept for as long as is reasonably necessary to enable it to be inspected, copies of, or extracts or notes from it to be made, and for a decision to be made about whether subsection (3) applies.

(3) If the document is liable to tax, it may be kept until the tax is paid.

(4) If the document is required by the commissioner as evidence for the purposes of a legal proceeding, it may be kept until the proceeding is finally decided.

(5) The commissioner must permit a person who would be entitled to inspect the document if it were not in the possession of the commissioner to inspect the document at any reasonable time.

(6) This section does not prejudice a lien a person has on the document.

86 Use of goods produced or seized

(1) This section applies to any thing, other than a document, that has been produced to the commissioner or seized and removed by an authorised officer.

(2) The thing may be kept for as long as is reasonably necessary to enable it to be inspected and for a decision to be made about whether subsection (3) applies.

(3) If the thing is liable to tax, it may be kept until the tax is paid.

(4) If the thing is required by the commissioner as evidence for the purposes of a legal proceeding, it may be kept until the proceeding is finally decided.

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(5) If the owner of the thing is convicted as a result of the legal proceeding, the court may direct that the thing be forfeited to the Territory, and in that case it may be disposed of as the Minister directs.

(6) If the thing is no longer required by the commissioner, but the commissioner is unable to return it to the owner within 12 months despite reasonable efforts to do so (for example, because the owner has left the ACT), the commissioner may direct that the thing be disposed of by auction and the proceeds held for the owner instead of the thing.

(7) This section does not prejudice a lien a person has on the thing.

87 Self-incrimination

(1) A person is not excused from answering a question, providing information or producing a document, when required to do so under section 71 or section 82, on the ground that to do so might tend to incriminate the person or make the person liable to a penalty.

(2) If the person objects to answering the question, providing the information or producing the document on that ground, the answer, information or document is not admissible against the person in any criminal proceeding other than—

(a) a proceeding for an offence in relation to false or misleading statements, information or records; or

(b) a proceeding for an offence in the nature of perjury.

88 Failing to comply with requirement of inspector

(1) A person must not, without reasonable excuse, fail to comply with a requirement of an authorised officer under this division.

Maximum penalty: 50 penalty units.

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(2) A person does not commit an offence against this section arising from the entry of an authorised officer onto premises unless it is established that, at the material time, the authorised officer had—

(a) identified himself or herself as an authorised officer; and

(b) warned the person that a refusal or failure to comply with the requirement constituted an offence.

90 Access to public records without fee

The commissioner may inspect and take copies of any public record kept under an Act or other territory law without payment of any fee that would otherwise be payable.

Division 9.2A Authorised valuers

90A Definitions—div 9.2A

In this division:

at premises includes in or on the premises.

occupier, of premises, includes—

(a) a person believed on reasonable grounds to be an occupier of the premises; and

(b) a person apparently in charge of the premises.

90B Appointment of authorised valuers

The commissioner may appoint a person as an authorised valuer for this Act.

Note 1 For the making of appointments (including acting appointments), see the Legislation Act, pt 19.3.

Note 2 In particular, a person may be appointed for a particular provision of a law (see Legislation Act, s 7 (3)) and an appointment may be made by naming a person or nominating the occupant of a position (see Legislation Act, s 207).

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90C Authorised valuers—functions

An authorised valuer has the following functions:

(a) to conduct a valuation for the purposes of 1 or more of the following Acts:

(i) the *Duties Act 1999*;

(ii) the *Lands Acquisition Act 1994*;

(iii) the *Planning Act 2023*;

(iv) the *Rates Act 2004*;

(b) to exercise any other function given to the valuer under this Act or another territory law.

Note A provision of a law that gives an entity (including a person) a function also gives the entity powers necessary and convenient to exercise the function (see Legislation Act, s 196 and dict, pt 1, def ***entity***).

90D Authorised valuers—identity cards

(1) The commissioner must give an authorised valuer an identity card stating the person's name and that the person is an authorised valuer.

(2) The identity card must show—

(a) a recent photograph of the person; and

(b) the card's date of issue and expiry; and

(c) anything else prescribed by regulation.

(3) A person commits an offence if—

(a) the person stops being an authorised valuer; and

(b) the person does not return the person's identity card to the commissioner as soon as practicable after the day the person stops being an authorised valuer.

Maximum penalty: 1 penalty unit.

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(4) Subsection (3) does not apply to a person if the person's identity card has been—

(a) lost or stolen; or

(b) destroyed by someone else.

Note The defendant has an evidential burden in relation to the matters mentioned in s (4) (see Criminal Code, s 58).

(5) An offence against this section is a strict liability offence.

90E Power to enter premises

(1) An authorised valuer may, at any reasonable time, enter premises for the purpose of conducting a valuation under any of the following Acts:

(a) the *Duties Act 1999*;

(b) the *Lands Acquisition Act 1994*;

(c) the *Planning Act 2023*;

(d) the *Rates Act 2004*.

(2) However, subsection (1) does not authorise entry into a part of the premises used only for residential or private business purposes.

(3) An authorised valuer may, without the consent of the occupier of premises, enter land and any common property to ask for consent to enter the premises.

(4) To remove any doubt, an authorised officer may enter premises under subsection (1) without payment of an entry fee or other charge.

(5) In this section:

common property includes common property under the *Community Title Act 2001* and the *Unit Titles Act 2001*.

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part of the premises used only for residential or private business purposes—

(a) includes—

(i) the inside of a residential building; and

(ii) the inside of a building used to conduct a private business; but

(b) does not include the front yard, back yard or side yards of premises on which a residential building or a building used to conduct a private business are located.

90F Production of identity card

An authorised valuer must not remain at premises entered under this division if the valuer does not produce the valuer's identity card when asked by the occupier.

90G Consent to entry

(1) When seeking the consent of an occupier of premises to enter the premises under section 90E (3) (Power to enter premises), an authorised valuer must—

(a) produce the valuer's identity card; and

(b) tell the occupier—

(i) the purpose of the entry; and

(ii) that consent may be refused.

(2) If the occupier consents, the authorised valuer must ask the occupier to sign a written acknowledgment (an ***acknowledgment of consent***)—

(a) that the occupier was told—

(i) the purpose of the entry; and

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(ii) that consent may be refused; and

(b) that the occupier consented to the entry; and

(c) stating the time and date consent was given.

(3) If the occupier signs an acknowledgment of consent, the authorised officer must immediately give a copy to the occupier.

(4) A court must find that an occupier did not consent to entry to premises by the authorised valuer under this division if—

(a) the question arises in a proceeding in the court whether the occupier consented to the entry; and

(b) an acknowledgment of consent is not produced in evidence; and

(c) it is not proved that the occupier consented to the entry.

90H General powers on entry to premises

(1) An authorised valuer who enters premises under this division may do 1 or more of the following in relation to the premises or anything at the premises:

(a) inspect or examine;

(b) take measurements;

(c) take photographs, films, or audio, video or other recordings;

(d) require the occupier, or anyone at the premises, to produce documents or anything else that the occupier or person at the premises has, or has access to, that are reasonably needed to exercise a function under this division;

(e) require the occupier, or anyone at the premises, to give the authorised valuer copies of documents produced under paragraph (d) that are reasonably needed to exercise a function under this division;

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(f) require the occupier, or anyone at the premises, to give the authorised valuer reasonable assistance to exercise a function under this division.

(2) A person must take reasonable steps to comply with a requirement under subsection (1) (d), (e) or (f).

Maximum penalty: 50 penalty units.

Division 9.3 Cooperation with other jurisdictions

91 Cooperative agreements

The commissioner may make agreements with the responsible authorities of reciprocating jurisdictions governing cooperation under this division.

92 Investigation at request of reciprocating jurisdiction

(1) On the written request of an officer of a reciprocating jurisdiction who exercises functions in relation to a tax law of that jurisdiction, the commissioner may authorise a tax officer of the Territory or of the reciprocating jurisdiction to investigate a matter that relates to the administration or enforcement of a tax law of the reciprocating jurisdiction.

(2) This Act applies in relation to an investigation under this section as if it were an investigation into a matter relating to the administration or enforcement of a tax law of the Territory.

93 Disclosure of information to a reciprocating jurisdiction

Despite any secrecy provision in a tax law of the Territory—

(a) the commissioner may give information disclosed or obtained under such a tax law to a tax officer of a reciprocating jurisdiction; and

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(b) a tax officer of a reciprocating jurisdiction may give information disclosed or obtained under such a tax law to another person;

for the purposes of the administration or enforcement of a tax law of that jurisdiction.

Division 9.4 Secrecy

94 Meaning of *tax officer* for div 9.4

In this division:

tax officer includes any person who has acquired a confidential document or confidential information under a tax law or as a result of exercising functions under or in relation to a tax law.

95 Tax officers to respect confidentiality

(1) A person who is or has been a tax officer must not, otherwise than in the exercise of the person's duties as a tax officer, make a record of any confidential information about another person.

Maximum penalty: 50 penalty units, imprisonment for 6 months or both.

(2) A person who is or has been a tax officer must not disclose any information obtained under or in relation to the administration of a tax law, except as permitted by this part.

Maximum penalty: 50 penalty units, imprisonment for 6 months or both.

(3) The commissioner may require a tax officer to make an oath or affirmation, in a way specified by the commissioner in writing, to maintain secrecy in accordance with this section.

(4) For subsection (2), information disclosed to the commissioner by a person exercising a function under a law of the Commonwealth, a State or another Territory in relation to taxation is information obtained under this Act.

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96 Permitted disclosures of general nature

(1) The commissioner may disclose information obtained under or in relation to the administration of a tax law that does not and is not likely to—

(a) directly or indirectly identify a particular taxpayer; or

(b) disclose matters about the personal affairs of a particular taxpayer.

(2) The commissioner may disclose statistical information that does not satisfy subsection (1) if—

(a) the reason that a taxpayer or his or her affairs might be identified is that there are few taxpayers in particular categories; and

(b) the commissioner is satisfied that it is in the public interest to disclose that information.

97 Other permitted disclosures

(1) A tax officer may disclose information obtained under or in relation to the administration of a tax law—

(a) with the consent of the person to whom the information relates or of a person acting on behalf of the person to whom the information relates; or

(b) if—

(i) it is unreasonable or impracticable to obtain consent under paragraph (a); and

(ii) the tax officer reasonably believes that the disclosure is necessary to lessen or prevent a serious threat to a person's life, health or safety, or to public health or safety; or

(c) in connection with the administration or execution of a tax law (including for the purpose of any legal proceeding arising out of a tax law or a report of any such proceeding); or

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(d) in accordance with a requirement imposed under an Act; or

(e) to any of the following persons, or to a person authorised to receive the information by any of the following people:

(i) the ombudsman;

(ii) the integrity commissioner;

(iii) for the purpose of investigating an offence against a law of the Territory, the Commonwealth, a State or another Territory—the commissioner of police;

(iv) the auditor-general;

(v) for the *Workers Compensation Act 1951*—the DI fund manager and the director-general for the *Workers Compensation Act 1951*;

(vi) for the *Financial Management Act 1996*, section 130 (Act of grace payments) or section 131 (Waiver of debts etc)—the Treasurer;

(vii) for the administration or execution of a tax law or the *Fair Trading (Australian Consumer Law) Act 1992*—the commissioner for fair trading;

(viii) for the administration or execution of the *Australian Bureau of Statistics Act 1975* (Cwlth) or the *Census and Statistics Act 1905* (Cwlth)—the Australian statistician;

(ix) for the administration or execution of the *Australian Crime Commission Act 2002* (Cwlth), or a law of the Territory, a State or another Territory that makes provision for the operation of the Commission in the State or Territory—the Australian Crime Commission;

(x) for the administration or execution of the Corporations Act or the *Australian Securities and Investments Commission Act 2001* (Cwlth), part 3 (Investigations and information-gathering)—ASIC;

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(xi) for investigating an offence against, or enforcing, a law of the Territory, the Commonwealth, a State or another Territory—

(A) a Commonwealth enforcement body, in connection with its functions; or

(B) a Commonwealth intelligence body, in connection with its functions;

(xii) for the administration or execution of the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth)—the Australian Charities and Not-for-profits Commission;

(xiii) for the administration or execution of the *Child Support (Registration and Collection) Act 1988* (Cwlth) or the *Child Support (Assessment) Act 1989* (Cwlth)—the Child Support Registrar;

(xiv) for the administration or execution of the *Paid Parental Leave Act 2010* (Cwlth) or the *A New Tax System (Family Assistance) (Administration) Act 1999* (Cwlth)—the Chief Executive Centrelink;

(xv) for the administration or execution of the *Foreign Acquisitions and Takeovers Act 1975* (Cwlth) and supporting the administration of matters in relation to foreign investment—

(A) the body known as the Foreign Investment Review Board; or

(B) the Treasurer of the Commonwealth;

(xvi) for supporting the provision of community waste and recycling services, only if the information relates to the ownership of property—the director-general of the administrative unit responsible for transport and city services;

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(xvii) for the administration or execution of the *Government Procurement Act 2001*, part 2B (Secure local jobs code)—the secure local jobs code registrar;

(xviii) a Minister, to enable the Minister to respond to a constituent about the constituent's obligations under a tax law (whether about the payment of tax or otherwise);

(xix) a person prescribed by regulation for this section.

(2) If a tax officer may disclose information to a person under subsection (1) (e) (the ***primary recipient***) for a particular purpose, the tax officer may also disclose the information to another person (the ***secondary recipient***) to enable the secondary recipient to exercise a function, for or on behalf of the primary recipient, in relation to that purpose.

(3) In this section:

ASIC means the Australian Securities and Investments Commission under the *Australian Securities and Investments Commission Act 2001* (Cwlth).

Australian Crime Commission means the Australian Crime Commission established by the *Australian Crime Commission Act 2002* (Cwlth).

Chief Executive Centrelink—see the *Human Services (Centrelink) Act 1997* (Cwlth), section 7.

Child Support Registrar means the Child Support Registrar under the *Child Support (Registration and Collection) Act 1988* (Cwlth).

Commonwealth enforcement body means the following:

(a) the Office of National Intelligence established under the *Office of National Intelligence Act 2018* (Cwlth), section 6;

(b) that part of the Defence Department known as the Defence Intelligence Organisation;

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(c) that part of the Defence Department known as the Australian Geospatial-Intelligence Organisation;

(d) the National Anti-Corruption Commissioner appointed under the *National Anti-Corruption Commission Act 2022* (Cwlth), section 241.

Commonwealth intelligence body—see the *Information Privacy Act 2014*, section 25 (2).

Defence Department—see the *Information Privacy Act 2014*, section 25 (2).

secure local jobs code registrar means the secure local jobs code registrar appointed under the *Government Procurement Act 2001*, section 22V.

98 Prohibition on secondary disclosures of information

A person must not disclose any information provided to the person by a tax officer in accordance with this Act unless the disclosure is made with the consent of the commissioner or so as to enable the person to exercise a function given to the person by law for the purpose of the enforcement of a law or protecting the public revenue.

Maximum penalty: 50 penalty units, imprisonment for 6 months or both.

99 Restrictions on disclosures to courts and tribunals

(1) A person who is or has been a tax officer is not required to divulge protected information to a court, or produce a protected document or a document containing protected information to a court, unless its disclosure or production is necessary for the purpose of the administration or execution of a tax law.

(2) In this section:

court includes a tribunal, authority or person having power to require the production of documents or the answering of questions.

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divulge includes communicate.

produce includes allow access to.

protected document means a document obtained or created in the administration or execution of a tax law.

protected information means information obtained in the administration or execution of a tax law.

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Part 10 Objections and reviews

Division 10.1 Objections

100 Objection

(1) A taxpayer may lodge a written objection with the commissioner if the taxpayer is dissatisfied with—

(a) an assessment, other than a compromise assessment, that is shown in a notice of assessment given to the taxpayer; or

(b) a decision mentioned in schedule 1 or schedule 2; or

(c) a decision under a tax law that is prescribed under the law for this section.

Note Decisions are prescribed for this section under the following Acts:

- *Duties Act 1999*, s 252
- *Land Rent Act 2008*, s 33
- *Land Tax Act 2004*, s 38
- *Rates Act 2004*, s 70.

(2) An objection must be accompanied by the fee (if any) determined under section 139A (Determination of fees) for the objection.

(3) The commissioner must refund a fee paid under this section if—

(a) the commissioner allows the objection in whole or in part; or

(b) the taxpayer applies to the ACAT and—

(i) the ACAT, or a court hearing an appeal on the matter, upholds the objection in whole or in part; or

(ii) the period when any further appeal can be made has ended; and

(iii) neither the taxpayer nor the commissioner has applied to the ACAT in relation to a part of the objection that was upheld.

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101 Grounds for objection

(1) The grounds for the objection must be stated fully and in detail, and must be in writing.

(2) The grounds for the objection, for a reassessment, are limited to the extent of the reassessment.

(3) The burden of showing that an objection should be sustained lies with the taxpayer making the objection.

102 Time for lodging objection

An objection must be lodged with the commissioner not later than 60 days after the date that the notice of the assessment, or of the decision objected to, is given to the taxpayer, except as provided by section 103.

103 Objections lodged out of time

(1) The commissioner may permit a person to lodge an objection after the 60 day period.

(2) The person seeking to lodge the objection must state fully and in detail, in writing, the circumstances concerning and the reasons for the failure to lodge the objection within the 60 day period.

(3) The commissioner may grant permission unconditionally or subject to conditions or may refuse permission.

Note 1 The commissioner's decision to refuse a person permission is an internally reviewable decision (see s 107, def ***internally reviewable decision***), and the commissioner must give an internal review notice to the person (see s 107B).

Note 2 The commissioner's decision to grant a person permission subject to a condition is a commissioner-reviewable decision (see s 107, def ***commissioner-reviewable decision***), and the commissioner must give an internal review notice to the person (see s 107B).

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104 Determination of objection

(1) The commissioner must consider an objection and either allow the objection in whole or in part or disallow the objection.

(2) The commissioner must take such steps as are necessary (for example, by delegating the functions given by this section) to ensure that the individual who considers the objection is not the individual who made the assessment or decision against which the objection was lodged.

Note The commissioner's decision in relation to an objection is a reviewable decision (see s 107A), and the commissioner must give a reviewable decision notice to the taxpayer (see s 108).

105 Recovery of tax pending objection or review

The fact that an objection or review is pending does not affect the assessment or decision to which the objection or review relates, and tax may be recovered as if no objection or review were pending.

Division 10.2 Notification and review of decisions

107 Definitions—div 10.2

In this division:

commissioner-reviewable decision means a decision mentioned in schedule 2.

internally reviewable decision means—

(a) an assessment, other than a compromise assessment, that is shown in a notice of assessment given to a taxpayer; or

(b) a decision mentioned in schedule 1, section 1.2; or

(c) a decision under a tax law that is prescribed under the law for this section.

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107A Meaning of *reviewable decision* etc—div 10.2

(1) For this division, a ***reviewable decision*** is a determination by the commissioner of an objection by the taxpayer to—

(a) an assessment; or

(b) a decision mentioned in schedule 1, section 1.2; or

(c) a decision under a tax law that is prescribed under the law for this section.

(2) For the *ACT Civil and Administrative Tribunal Act 2008*, section 9 (Applications under authorising laws), the tax laws are taken to be a single authorising law.

107B Internal review notices

If the commissioner makes a commissioner-reviewable decision or internally reviewable decision in relation to a person, the commissioner must give an internal review notice only to the person.

Note The requirements for internal review notices are prescribed under the *ACT Civil and Administrative Tribunal Act 2008*.

108 Reviewable decision notices

If the commissioner makes a reviewable decision in relation to an objection by a taxpayer, the commissioner must give a reviewable decision notice only to the taxpayer.

Note The requirements for reviewable decision notices are prescribed under the *ACT Civil and Administrative Tribunal Act 2008*.

108A Applications for review

The taxpayer in relation to whom a reviewable decision is made may apply to the ACAT for review of the decision.

Note If a form is approved under the *ACT Civil and Administrative Tribunal Act 2008* for the application, the form must be used.

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108B Grounds of review

(1) The appellant's and respondent's cases on a review mentioned in section 108A are not limited to the grounds of the objection.

(2) However, if the objection was to a reassessment, the grounds of the review are limited to the extent of the reassessment.

109 Giving effect to ACAT decision

(1) Within 60 days after the day an ACAT decision becomes final, the commissioner must take any action, including amending any relevant assessment, that is necessary to give effect to the decision.

(2) For this section, an ACAT decision becomes final when a period of 30 days has passed after the day a relevant decision is made, and no appeal against the relevant decision has been begun within the 30-day period.

(3) In this section:

relevant decision means—

(a) the decision of the ACAT; or

(b) a decision by a court hearing an appeal from—

(i) the decision of the ACAT; or

(ii) a decision of a lower court in relation to the decision of the ACAT.

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Division 10.3 Interest

110 Interest payable on amounts to be paid by taxpayer

If a taxpayer is required to pay an amount of tax following the determination of an objection, division 5.1 applies to the amount.

111 Interest payable on refunds

(1) If the taxpayer is entitled to a refund of an amount following the determination of an objection or a decision of the ACAT, the commissioner must pay interest on the amount calculated on a daily basis from the date of its payment by the taxpayer until the date of the refund at the market rate component under section 26.

(2) Interest under this section is not payable to a person on an overpaid amount of interest or penalty tax under part 5 in relation to any periods in relation to which the overpaid amount has been passed on by the person to another person and has not been refunded.

(3) Section 20 applies to an amount of interest payable under this section as if it were a refund.

(4) No interest is payable under this section if the amount that would otherwise be payable is less than $1.

(5) If—

(a) an amount of interest payable to a person under this section is applied by the commissioner against a tax liability of the person; and

(b) the amount (if any) remaining to be paid by the person to the commissioner, or to be refunded to the person by the commissioner, would, apart from this subsection, be less than $1;

then the remaining amount ceases to be payable by the person or to the person.

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Part 11 Miscellaneous provisions

Division 11.2 Treatment of bodies corporate

117 Public officer of body corporate

(1) The commissioner may require a body corporate to appoint, and afterwards maintain at all times, a public officer of the body for the tax laws.

(2) A body corporate must maintain a public officer if required to do so by the commissioner.

Maximum penalty: 50 penalty units.

(3) A person must not be appointed as or remain a public officer unless the person—

(a) is an individual who is at least 18 years old; and

(b) is ordinarily resident in Australia; and

(c) is capable of understanding the nature of his or her appointment as public officer.

(4) An appointment of a public officer is not duly made until written notice of the appointment, specifying the name and home address of the officer, has been lodged with the commissioner.

(5) If a body corporate required by the commissioner to maintain a public officer fails to do so, the commissioner may appoint a person as the public officer of the body by written notice given to the person and the body.

(6) Service of a document on the public officer of a body corporate is sufficient service on the body for a tax law, and, if at any time a body corporate required to have a public officer does not have one, then service on a person acting or appearing to act in the business of the body is sufficient.

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(7) The public officer of a body corporate is answerable for the discharge of all obligations imposed on the body under a tax law, and, in case of default, is liable—

(a) for a prosecution for an offence—to the penalty applying to an individual who commits that offence; or

(b) in any other case—to the same penalties as the body.

(8) Everything that the public officer of a body corporate is required to do and does in his or her representative capacity is taken to have been done by the body, but the absence or non-appointment of a public officer does not excuse the body from the necessity of complying, or from a penalty for failure to comply, with a provision of a tax law and the body is liable to comply with the tax laws as if there were no requirement to appoint a public officer.

(9) A document given to or requirement made of the public officer of a body corporate is taken to have been given to or made of the body.

(10) Any civil or criminal proceeding brought under a tax law against the public officer of a body corporate is taken to have been brought against the body, and the body is liable jointly with the public officer for any penalty imposed on the public officer, or for compliance with any order made against the public officer.

118 Liability of directors or other officers

Without limiting, altering or transferring the liability of the public officer of a body corporate, every notice, process or proceeding that, under a tax law, may respectively be given to, served on or taken against the public officer or the body may, if the commissioner considers appropriate, be given to, served on or taken against a director, secretary or other officer of the body, and the director, secretary or officer then has the same liability in relation to the notice, process or proceeding as the public officer or the body corporate would have if it had been given to, served on or taken against the public officer.

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119 Offences by people involved in management of bodies corporate

(1) If a body corporate contravenes, by act or omission, a provision of a tax law, a person who is concerned in, or takes part in, the management of the body is taken to have contravened the same provision unless the person satisfies the court that—

(a) the body contravened the provision without the person's knowledge; or

(b) the person was not in a position to influence the conduct of the body in relation to its contravention of the provision; or

(c) the person, if in such a position, used all due diligence to prevent the contravention by the body.

(2) A person may be convicted under this section of a contravention of a provision of a tax law whether or not the body corporate has been convicted of its contravention.

(3) This section does not affect a liability imposed on a body corporate for an offence committed by it against a tax law.

(4) For this section the following are people who are concerned in, or take part in, the management of a body corporate:

(a) a director;

(b) a secretary;

(c) a receiver and manager of property;

(d) an official manager or deputy official manager;

(e) a liquidator of the body corporate appointed in a voluntary winding up;

(f) a trustee or other person administering a compromise or arrangement made between the body and another person or other people.

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120 Prosecution of bodies corporate

(1) A charge against a body corporate for a tax offence may be dealt with summarily.

(2) If, in a prosecution for a tax offence constituted by an act done by a body corporate, it is necessary to establish the intention of the body, it is sufficient to show that a servant or agent of the body, being a servant or agent by whom the act was done, had the intention.

(3) In a prosecution for a tax offence, any act done by or on behalf of a body corporate by—

(a) a director, servant or agent; or

(b) any other person—

(i) at the direction; or

(ii) with the consent or agreement, whether express or implied;

of a director, servant or agent;

is taken to have been done also by the body corporate.

121 Notice of appointment of liquidators etc

A person who is appointed as a liquidator, receiver, manager or administrator of a body corporate must notify the commissioner of the appointment within 14 days.

Maximum penalty: 10 penalty units.

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Division 11.3 Payments

122 Means and time of payment

(1) Duty payable under an approval mentioned in the *Duties Act 1999*, section 239 (Electronic assessment and payment of duty) must be paid to the commissioner by electronic means in accordance with the approval.

(2) Any other tax may be paid to the commissioner by the means, including electronic means, approved by the commissioner.

(3) An approval of the commissioner may be—

(a) general or limited to particular taxes, people or payments; and

(b) unconditional or subject to conditions.

(4) If the commissioner approves payment by a personal cheque, payment is effected—

(a) if the cheque is paid when the commissioner first presents the cheque to the bank for payment—when the cheque was received by the commissioner; or

(b) if the cheque is not paid when the commissioner first presents the cheque to the bank for payment, but is paid on a subsequent presentation—when payment is actually effected.

(5) The commissioner is not required to present a cheque to the bank for payment more than once if it is not paid on the first presentation.

(6) An approval of a means of payment (other than by personal cheque) may include a stipulation about when payment by that means will be taken to be effected and any such stipulation will have effect according to its terms.

(7) The commissioner may vary or cancel an approval under this section.

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123 Adjustments of amounts

If an amount of tax payable by a taxpayer, whether a single amount or an aggregate of several amounts, is not a multiple of 5 cents, the commissioner may decrease the amount to the nearest multiple of 5 cents.

124 Valuation of foreign currency

If an amount involved in the calculation of tax is not in Australian currency, the amount must be converted to Australian currency at the rate of exchange last reported by the Reserve Bank before the liability to pay the tax arose.

125 Appropriation of public money

If the commissioner is authorised or required to pay an amount under this Act, the amount is payable from the public money of the Territory, which is appropriated accordingly.

Division 11.4 Notices and service of documents

127 Service of documents on commissioner

A document authorised or required to be served on, given to or lodged with the commissioner for a tax law may be served, given or lodged—

(a) by delivering it to an office of the commissioner; or

(b) by post addressed to the commissioner at an office of the commissioner; or

(c) by a means indicated by the commissioner as being an available means of service (for example, by fax or other electronic means or by delivering it, addressed to the commissioner, to the facilities of a document exchange); or

(d) by leaving it with a person who has authority to accept documents on the commissioner's behalf.

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128 Day of service of document or payment of money

If a document is served on the commissioner or a payment of money is tendered to the commissioner at a time on a day that is after the ordinary hours of business when the offices of the commissioner are open to the public on that day, the document or money is taken to have been served on or tendered to the commissioner on the following business day.

129 Service of documents by commissioner

(1) A document authorised or required to be served on or given to a person by the commissioner for a tax law may be served on or given to the person—

(a) personally; or

(b) by leaving it at the last address of the person known to the commissioner (including, for a corporation, the registered address or a business address of the corporation); or

(c) by post addressed to the person at the last address of the person known to the commissioner (including, for a corporation, the registered address or a business address of the corporation); or

(d) by a means indicated by the person as being an available means of service (for example, by fax or by delivering it, addressed to the person, to the facilities of a document exchange); or

(e) by any means provided for the service of the document by another Act or law.

(2) If a person (the ***agent***) has actual or apparent authority to accept service of a document on behalf of another, the commissioner may, for a tax law, serve the document on the agent as if the agent were that other person.

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(3) Service of a document on a member of a partnership, or on a member of the committee of management of an unincorporated association or other body of people, for a tax law, constitutes service of the document on each member of the partnership, or on each member of the association or other body of people.

Division 11.5 Proceedings and evidence

131 Presumption of regularity about issue of documents

A document or a copy of a document bearing the written, printed or stamped signature or name of the commissioner or a person described in the document as a delegate of the commissioner must be presumed to have been lawfully issued by the commissioner.

132 Legal proceedings in commissioner's name

(1) A legal proceeding may be taken by or against the commissioner in the name Commissioner for Australian Capital Territory Revenue.

(2) A person who takes a legal proceeding in the name of the commissioner must be presumed to be authorised to take the proceeding.

133 Evidence of claim

(1) In a proceeding in relation to a tax offence that is punishable on summary conviction, a statement or averment in the information, claim or complaint by which the proceeding was instituted is evidence of the matters stated or averred and of the facts on which they are based.

(2) If a matter stated or averred relates to a question of mixed law and fact, the statement or averment is taken to be evidence of the fact only.

(3) This section does not apply in relation to an averment of the intention of the defendant in the proceeding.

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134 Evidence of assessments and determinations

(1) Production of a notice of assessment, or of a document signed by the commissioner purporting to be a copy of a notice of assessment, is conclusive evidence—

(a) of the due making of the assessment; and

(b) that the amount and all particulars of the assessment are correct, except in an objection or appeal proceeding where it is prima facie evidence only.

(2) Production of a notice of determination of an objection, or of a document signed by the commissioner purporting to be a copy of a notice of such a determination, is conclusive evidence of the making of the determination and of its terms.

135 Commissioner may certify copies of documents

Production of a document, certified by the commissioner as being a copy of, or extract from, a document received by the commissioner, is sufficient evidence of the matters set out in the document without production of the original.

136 Certificate evidence

A certificate signed by the commissioner that states any of the following matters is admissible in a proceeding under a tax law and, in the absence of evidence to the contrary, is proof of the matters stated in the certificate:

(a) the person named in the certificate is liable to pay tax;

(b) an assessment of tax has been made in relation to circumstances specified in the certificate;

(c) notice of an assessment was issued to a person named in the certificate, or the person's agent, on the day specified in the certificate;

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(d) the amount of tax, penalty tax or interest specified in the certificate is payable by a person named in the certificate or has been paid in whole or in part by or on behalf of a person so named;

(e) a document specified in the certificate was posted to, delivered to, or served personally on, a person named in the certificate on a day specified in the certificate;

(f) a person named in the certificate is, or is not, registered or licensed as required by the relevant tax law;

(g) a return or statement required by a tax law has been, or has not been, lodged by or on behalf of a person named in the certificate on or as at a day specified in the certificate;

(h) a person named in the certificate is, or was, an authorised officer on the date specified in the certificate.

137 Evidence of previous convictions

In a proceeding for an offence for which, under this Act, a person is liable for a heavier penalty if the person has committed previous offences of a relevant kind, a certificate of the commissioner setting out the facts that the commissioner considers relevant in relation to any such convictions of the person is evidence of the matters stated in the certificate and of the facts on which they are based.

Division 11.5A Revenue measures—deferral, exemption and rebate schemes

137A Definitions—div 11.5A

In this division:

deferral scheme—see section 137D (1).

exemption scheme—see section 137E (1).

rebate scheme—see section 137F (1).

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scheme means the following:

(a) a deferral scheme;

(b) an exemption scheme;

(c) a rebate scheme.

137B Application—div 11.5A

If a scheme is determined under this division, the scheme applies in addition to any other provision in this Act and the other tax laws.

137D Deferral scheme

(1) The Minister may determine a scheme (a ***deferral scheme***) for deferring the following:

(a) tax payable under a tax law;

(b) lodging a return required under a tax law.

(2) The deferral scheme must include the following matters:

(a) who is eligible to participate in the scheme;

(b) the tax amount, or requirement to lodge a return, that may be deferred under the scheme;

(c) a statement about whether, in the Minister's opinion, the scheme is consistent with human rights.

(3) The deferral scheme may include the following matters:

(a) how an application for deferral is to be made under the scheme;

(b) information that the commissioner may require to decide an application;

(c) conditions to which a deferral arrangement may be subject, including the rate of interest charged on the amount deferred.

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(4) The deferral scheme may provide for any other relevant matter to be determined by the commissioner by notifiable instrument.

(5) The amount payable under a deferral scheme is a debt owing to the Territory.

(6) If the tax deferred under a deferral scheme relates to the holding of a property—the tax deferred is the first charge on the person's interest in the property to which the deferred tax relates.

(7) A deferral scheme determination is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the Legislation Act.

137E Exemption scheme

(1) The Minister may determine a scheme to exempt a person who is required to pay tax under a tax law from the requirement to pay the tax (an ***exemption scheme***).

(2) The exemption scheme may include the following matters:

(a) an exemption from the requirement to pay some or all the tax payable under a tax law;

(b) applying the exemption for a stated period;

(c) applying the exemption to a particular transaction;

(d) applying the exemption in stated circumstances;

(e) making the exemption conditional on stated actions.

(3) The exemption scheme must include a statement about whether, in the Minister's opinion, the scheme is consistent with human rights.

(4) An exemption scheme determination is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the Legislation Act.

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137F Rebate scheme

(1) The Minister may determine a scheme to provide a rebate to a person who is required to pay tax under a tax law (a ***rebate scheme***).

(2) The rebate scheme must include the following matters:

(a) who is eligible to claim the rebate;

(b) the amount of the rebate, or the method of calculating the amount of the rebate, including any limits;

(c) a statement about whether, in the Minister's opinion, the scheme is consistent with human rights.

(3) The rebate scheme may include the following matters:

(a) if the rebate applies for a period—the period for which the rebate applies;

(b) if an application is required for the rebate—how the application is to be made;

(c) information that the commissioner may require to decide an application;

(d) conditions applying in relation to the rebate.

(4) The rebate scheme may provide for any other relevant matter to be determined by the commissioner by notifiable instrument.

(5) A rebate scheme determination is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the Legislation Act.

Division 11.6 Miscellaneous

138 Tax liability unaffected by payment of penalty

The payment by a person of a penalty imposed by a court does not relieve the person from the payment of any other amount the person is liable to pay under a tax law.

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139 Determination of amounts payable under tax laws

(1) The Minister may determine the following:

(a) the amount of tax, duty or licence fee payable under a tax law;

(b) the rate or differential rates at which, or the method by which, an amount of tax, duty, a licence fee or interest, payable under a tax law is to be calculated;

(c) a scale of allowances for expenses of witnesses under section 82 (5).

(2) A determination under subsection (1) is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the Legislation Act.

139A Determination of fees

(1) The Minister may determine fees for this Act.

Note The Legislation Act contains provisions about the making of determinations and regulations relating to fees (see pt 6.3).

(2) A determination is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the Legislation Act.

140 Regulation-making power

(1) The Executive may make regulations for this Act.

Note A regulation must be notified, and presented to the Legislative Assembly, under the Legislation Act.

(2) A regulation may prescribe offences for contraventions of a regulation and prescribe maximum penalties of not more than 20 penalty units for offences against a regulation.

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Schedule 1 Decisions reviewable by commissioner and ACAT

(see s 100, s 107 and s 107A)

1.1 Objections and reviews

A person dissatisfied with a decision mentioned in section 1.2 may—

(a) lodge an objection under section 100; and

(b) if dissatisfied with the determination of the objection—apply to the ACAT under section 108A (Applications for review).

1.2 Decisions subject to objection or review

Section 1.1 applies to a decision—

(a) under section 8 determining the existence and effect of a tax avoidance scheme; or

(b) under section 18F refusing an application for a beneficial organisation determination; or

(c) under section 18F revoking a beneficial organisation determination; or

(d) under section 31 to impose penalty tax; or

(e) under section 34 to impose increased penalty tax; or

(f) under section 37 refusing to remit penalty tax; or

(g) under section 40 (5) revoking a variation previously granted in relation to requirements for a return; or

(h) under section 43 refusing an application for special arrangements for lodgment of returns or methods of payment; or

(i) under section 44 imposing conditions on an approval under section 43; or

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(j) under section 45 varying or cancelling an approval under section 43; or

(k) under section 103 refusing permission to lodge a late objection; or

(l) under the *Planning Act 2023*, section 343 (1) in relation to an application to defer payment of a lease variation charge; or

(m) under the *Planning Act 2023*, section 344 (2) and this Act, section 52 in relation to the conditions of a deferral arrangement; or

(n) under the *Planning Act 2023*, section 345 (3) and this Act, section 52 in relation to the variation of a deferral arrangement.

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Schedule 2 Decisions reviewable by commissioner only

(see s 100 and s 107)

2.1 Objections

A person dissatisfied with a decision listed in section 2.2 may lodge an objection under section 100.

2.2 Kinds of decision subject to objection

Section 2.1 applies to a decision—

(a) under section 29 refusing to remit interest; or

(b) under section 40 (3), refusing to vary the time for lodging a return in accordance with the taxpayer's application; or

(c) under section 40 (3), refusing to vary the period to which a return relates in accordance with the taxpayer's application; or

(d) under section 52—

(i) refusing to extend the time for payment of tax; or

(ii) refusing to accept payment by instalments; or

(iii) imposing a condition on an extension of time or acceptance of payment by instalments; or

(e) under section 103 imposing conditions on a grant of permission to lodge a late objection.

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Dictionary

(see s 2)

Note 1 The Legislation Act contains definitions and other provisions relevant to this Act.

Note 2 For example, the Legislation Act, dict, pt 1, defines the following terms:

- ACAT
- ACT
- administrative unit
- Australian statistician
- commissioner for fair trading
- Commonwealth
- Corporations Act
- director-general (see s 163)
- Executive
- found guilty
- home address
- individual
- integrity commissioner
- Magistrates Court
- penalty unit (see s 133)
- reviewable decision notice
- State
- Supreme Court
- Legislative Assembly
- Minister (see s 162)
- the Territory.

arrangement, for payment of an assessment amount, for division 7.2 (Recovery of tax from directors of corporations)—see section 56A.

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assessment means—

(a) an assessment, reassessment or compromise assessment of the tax liability of a person under a tax law, made by the commissioner under part 3; or

(b) an assessment substituted by the ACAT on review under part 10.

assessment amount, for a corporation, for division 7.2 (Recovery of tax from directors of corporations)—see section 56A.

at premises, for division 9.2A (Authorised valuers)—see section 90A.

authorised officer means an authorised officer under section 79.

authorised valuer means an authorised valuer appointed under section 90B.

beneficial organisation determination means a determination made under section 18F (Beneficial organisation determinations—decision).

business means—

(a) a profession or trade; or

(b) any other activity carried on for fee or reward; or

(c) the activity of employing people to perform duties in connection with another business; or

(d) the carrying on of a trust;

whether carried on by 1 person or 2 or more people together.

charitable organisation, for a tax law—see section 18B.

commissioner means the Commissioner for Australian Capital Territory Revenue mentioned in section 73.

commissioner-reviewable decision, for division 10.2 (Notification and review of decisions)—see section 107.

corporation—see the Corporations Act, section 57A.

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deferral scheme, for division 11.5A (Revenue measures—deferral, exemption and rebate schemes)—see section 137D (1).

director, in relation to a body corporate, includes a person occupying or acting in a position with responsibility for the direction of the body, by whatever name called and whether or not validly appointed to occupy, or duly authorised to act in, the position.

Note ***Document*** is defined in the Legislation Act, dict, pt 1, and includes information in electronic form.

excluded organisation, for part 3A (Charitable organisations)—see section 18C.

exemption scheme, for division 11.5A (Revenue measures—deferral, exemption and rebate schemes)—see section 137E (1).

interest rate means the interest rate set under section 26.

internally reviewable decision, for division 10.2 (Notification and review of decisions)—see section 107.

market rate component, in relation to interest for a day—see section 26 (2).

objection means an objection made under section 100.

occupier, of premises, for division 9.2A (Authorised valuers)—see section 90A.

organisation, for part 3A (Charitable organisations)—see section 18A.

owner, of a parcel of land, for division 7.3 (Tax in arrears—recovery measures)—see section 56G.

parcel, of land, for division 7.3 (Tax in arrears—recovery measures)—see section 56G.

premises includes land, a vehicle, a vessel and an aircraft.

premium component, in relation to interest—see section 26 (3).

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public officer means the public officer of a body appointed under section 117.

rebate scheme, for division 11.5A (Revenue measures—deferral, exemption and rebate schemes)—see section 137F (1).

reciprocating jurisdiction means a jurisdiction, being the Commonwealth, a State or another Territory, under a law of which a tax officer of the jurisdiction is authorised to give to the commissioner, for the purposes of the administration of a tax law of the ACT, information within the knowledge of the tax officer.

record means a record in any form of document.

return means a return, statement, application, report or other record that—

(a) is required or authorised under a tax law to be lodged by a person with the commissioner or a specified person; and

(b) is liable to tax or records matters in relation to which there is or may be a tax liability.

revenue amount means an amount of money paid voluntarily or under compulsion as a tax (including penalty tax).

reviewable decision, for division 10.2 (Notification and review of decisions)—see section 107A.

scheme, for division 11.5A (Revenue measures—deferral, exemption and rebate schemes)—see section 137A.

tax means a tax, duty or levy under a tax law, and includes—

(a) interest and penalty tax under part 5; and

(b) any other amount paid or payable by a taxpayer to the commissioner under a tax law.

tax default means a failure by a taxpayer to pay, in accordance with a tax law, the whole or part of tax that the taxpayer is liable to pay.

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tax law—

(a) in relation to the ACT—see section 4; and

(b) in relation to another jurisdiction—means a law of that jurisdiction that relates to the imposition of a tax, duty or levy.

tax offence means an offence against a tax law.

tax officer—

(a) for this Act, means—

(i) the commissioner; or

(ii) an authorised officer; or

(iii) an authorised valuer; or

(iv) anyone else engaged (whether as an officer or employee or otherwise) in the administration or enforcement of a tax law; and

(b) for division 9.4 (Secrecy)—see section 94.

taxpayer means a person who has been assessed as liable to pay an amount of tax, who has paid an amount as tax or who is liable or may be liable to pay tax.

under treasurer means the person exercising the functions of the under treasurer in the public service.

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Endnotes

1 About the endnotes

Amending and modifying laws are annotated in the legislation history and the amendment history. Current modifications are not included in the republished law but are set out in the endnotes.

Not all editorial amendments made under the *Legislation Act 2001*, part 11.3 are annotated in the amendment history. Full details of any amendments can be obtained from the Parliamentary Counsel's Office.

Uncommenced amending laws are not included in the republished law. The details of these laws are underlined in the legislation history. Uncommenced expiries are underlined in the legislation history and amendment history.

If all the provisions of the law have been renumbered, a table of renumbered provisions gives details of previous and current numbering.

The endnotes also include a table of earlier republications.

2 Abbreviation key

A = Act
AF = Approved form
am = amended
amdt = amendment
AR = Assembly resolution
ch = chapter
CN = Commencement notice
def = definition
DI = Disallowable instrument
dict = dictionary
disallowed = disallowed by the Legislative Assembly
div = division
exp = expires/expired
Gaz = gazette
hdg = heading
IA = Interpretation Act 1967
ins = inserted/added
LA = Legislation Act 2001
LR = legislation register
LRA = Legislation (Republication) Act 1996
mod = modified/modification
NI = Notifiable instrument
o = order
om = omitted/repealed
ord = ordinance
orig = original
par = paragraph/subparagraph
pres = present
prev = previous
(prev...) = previously
pt = part
r = rule/subrule
reloc = relocated
renum = renumbered
R[X] = Republication No
RI = reissue
s = section/subsection
sch = schedule
sdiv = subdivision
SL = Subordinate law
sub = substituted
underlining = whole or part not commenced or to be expired

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3 Legislation history

Taxation Administration Act 1999 A1999-4
notified 1 March 1999 (Gaz 1999 No S8)
commenced 1 March 1999 (s 2)

as amended by

Ambulance Service Levy (Amendment) Act 1999 A1999-37 s 6
notified 12 July 1999 (Gaz 1999 No S44)
commenced 1 July 1999 (s 2)

Revenue Legislation Amendment Act 1999 A1999-38 pt 4
notified 12 July 1999 (Gaz 1999 No S44)
commenced 1 July 1999 (s 2)

Taxation Administration Transitional Regulations SL1999-12
notified 14 July 1999 (Gaz 1999 No 28)
commenced 1 March 1999 (s 2)

Law Reform (Miscellaneous Provisions) Act 1999 A1999-66 sch 3
notified 10 November 1999 (Gaz 1999 No 45)
commenced 10 November 1999 (s 2)

Emergency Management Act 1999 A1999-76 s 82
notified 23 December 1999 (Gaz 1999 No S65)
ss 1, 2 and 82 commenced 23 December 1999 (s 2 (1); but see s 82 (7))
amendments by s 82 (7) commenced 1 January 2000 (s 82 (7) and see Gaz 1999 No S69)

Tobacco Amendment Act 2000 A2000-16 sch 3 pt 1
notified 20 April 2000 (Gaz 2000 No 16)
s 1, s 2 commenced 20 April 2000 (IA s 10B)
sch 3 pt 1 commenced 1 July 2000 (s 2 (3))

Taxation Administration Amendment Act 2000 A2000-47
notified 28 September 2000 (Gaz 2000 No 39)
commenced 28 September 2000 (s 2)

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Statute Law Amendment Act 2000 A2000-80 amdt 3.24
notified 21 December 2000 (Gaz 2000 No S69)
commenced 21 December 2000 (s 2)

Legislation (Consequential Amendments) Act 2001 A2001-44 pt 378
notified 26 July 2001 (Gaz 2001 No 30)
s 1, s 2 commenced 26 July 2001 (IA s 10B)
pt 378 commenced 12 September 2001 (s 2 and see Gaz 2001 No S65)

Race and Sports Bookmaking Act 2001 A2001-49 sch 2 pt 5
notified 12 July 2001 (Gaz 2001 No 28)
s 1, s 2 commenced 12 July 2001 (IA s 10B)
sch 2 pt 5 commenced 7 September 2001 (s 2 and Gaz 2001 No S68)

Duties Amendment Act 2001 (No 2) A2001-55 sch 1 pt 3
notified 15 August 2001 (Gaz 2001 No S57)
commenced 15 August 2001 (s 2)

Statute Law Amendment Act 2001 (No 2) A2001-56 pt 3.47
notified 5 September 2001 (Gaz 2001 No S65)
s 1, s 2 commenced 5 September 2001 (Gaz 2001 No S65)
amdts 3.476, 3.478-3.481 commenced 12 September 2001 (s 2 (2))
pt 3.47 remainder commenced 5 September 2001 (s 2 (1))

Treasury Legislation Amendment Act 2002 A2002-7 pt 2
notified LR 17 April 2002
s 1, s 2 commenced 17 April 2002 (LA s 75)
pt 2 commenced 1 July 2002 (s 2 (2))

Legislation Amendment Act 2002 A2002-11 pt 2.46
notified LR 27 May 2002
s 1, s 2 commenced 27 May 2002 (LA s 75)
pt 2.46 commenced 28 May 2002 (s 2 (1))

Criminal Code 2002 A2002-51 pt 1.22
notified LR 20 December 2002
s 1, s 2 commenced 20 December 2002 (LA s 75 (1))
pt 1.22 commenced 1 January 2003 (s 2 (1))

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Duties Amendment Act 2003 A2003-1 s 18
notified LR 3 March 2003
s 1, s 2 commenced 3 March 2003 (LA s 75 (1))
s 18 commenced 4 March 2003 (s 2)

Statute Law Amendment Act 2003 (No 2) A2003-56 sch 3 pt 3.27
notified LR 5 December 2003
s 1, s 2 commenced 5 December 2003 (LA s 75 (1))
sch 3 pt 3.27 commenced 19 December 2003 (s 2)

Australian Crime Commission (ACT) Act 2003 A2003-58 sch 1 pt 1.4
notified LR 17 December 2003
s 1, s 2 commenced 17 December 2003 (LA s 75 (1))
sch 1 pt 1.4 commenced 17 June 2004 (s 2 and LA s 79)

Revenue Legislation Amendment Act 2003 (No 2) A2003-59 pt 3
notified LR 18 December 2003
s 1, s 2 commenced 18 December 2003 (LA s 75 (1))
pt 3 commenced 19 December 2003 (s 2)

Rates Act 2004 A2004-3 sch 1 pt 1.2
notified LR 18 February 2004
s 1, s 2 commenced 18 February 2004 (LA s 75 (1))
sch 1 pt 1.2 commenced 1 July 2004 (s 2)

Criminal Code (Theft, Fraud, Bribery and Related Offences) Amendment Act 2004 A2004-15 sch 2 pt 2.89
notified LR 26 March 2004
s 1, s 2 commenced 26 March 2004 (LA s 75 (1))
sch 2 pt 2.89 commenced 9 April 2004 (s 2 (1))

Emergencies Act 2004 A2004-28 pt 3.24
notified LR 29 June 2004
s 1, s 2 commenced 29 June 2004 (LA s 75 (1))
pt 3.24 commenced 1 July 2004 (s 2 (1) and CN2004-11)

Revenue Legislation Amendment Act 2004 A2004-36 pt 3
notified LR 30 June 2004
s 1, s 2 commenced 30 June 2004 (LA s 75 (1))
pt 3 commenced 1 July 2004 (s 2)

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Revenue Legislation Amendment Act 2004 (No 2) A2004-43 pt 3
notified LR 11 August 2004
s 1, s 2 commenced 11 August 2004 (LA s 75 (1))
pt 3 commenced 12 August 2004 (s 2)

Financial Management Legislation Amendment Act 2005 A2005-52 sch 1 pt 1.21
notified LR 26 October 2005
s 1, s 2 commenced 26 October 2005 (LA s 75 (1))
sch 1 pt 1.21 commenced 1 January 2006 (s 2 (2))

Workers Compensation Amendment Act 2006 A2006-4 sch 2 pt 2.3
notified LR 22 February 2006
s 1, s 2 commenced 22 February 2006 (LA s 75 (1))
sch 2 pt 2.3 commenced 1 July 2006 (s 2 (2))

Sentencing Legislation Amendment Act 2006 A2006-23 sch 1 pt 1.36
notified LR 18 May 2006
s 1, s 2 commenced 18 May 2006 (LA s 75 (1))
sch 1 pt 1.36 commenced 2 June 2006 (s 2 (1) and see Crimes (Sentence Administration) Act 2005 A2005-59 s 2, Crimes (Sentencing) Act 2005 A2005-58, s 2 and LA s 79)

Revenue Legislation Amendment Act 2006 (No 2) A2006-32 pt 4
notified LR 30 August 2006
s 1, s 2 commenced 30 August 2006 (LA s 75 (1))
pt 4 commenced 31 August 2006 (s 2)

Revenue Legislation Amendment Act 2006 (No 3) A2006-37 pt 3
notified LR 26 September 2006
s 1, s 2 commenced 26 September 2006 (LA s 75 (1))
pt 3 commenced 27 September 2006 (s 2)

Statute Law Amendment Act 2006 A2006-42 sch 3 pt 3.21
notified LR 26 October 2006
s 1, s 2 taken to have commenced 12 November 2005 (LA s 75 (2))
sch 3 pt 3.21 commenced 16 November 2006 (s 2 (1))

Utilities (Network Facilities Tax) Act 2006 A2006-58 s 15
notified LR 20 December 2006
s 1, s 2 commenced 20 December 2006 (LA s 75 (1))
s 15 commenced 21 December 2006 (s 2)

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Utilities (Energy Industry Levy) Amendment Act 2007 A2007-13 s 9
notified LR 13 June 2007
s 1, s 2 commenced 13 June 2007 (LA s 75 (1))
s 9 commenced 9 July 2007 (s 2 and CN2007-7)

Land Tax (Interest and Penalty) Amendment Act 2007 A2007-20 s 5
notified LR 14 June 2007
s 1, s 2 commenced 14 June 2007 (LA s 75 (1))
s 5 commenced 15 June 2007 (s 2)

Statute Law Amendment Act 2007 (No 3) A2007-39 sch 3 pt 3.26
notified LR 6 December 2007
s 1, s 2 commenced 6 December 2007 (LA s 75 (1))
sch 3 pt 3.26 commenced 27 December 2007 (s 2)

Payroll Tax Amendment Act 2008 A2008-2 sch 1
notified LR 17 March 2008
s 1, s 2 commenced 17 March 2008 (LA s 75 (1))
sch 1 commenced 1 July 2008 (s 2 and CN2008-9)

Land Rent Act 2008 A2008-16 sch 1 pt 1.4
notified LR 30 June 2008
s 1, s 2 commenced 30 June 2008 (LA s 75 (1))
sch 1 pt 1.4 commenced 1 July 2008 (s 2 and CN2008-10)

ACT Civil and Administrative Tribunal Legislation Amendment Act 2008 (No 2) A2008-37 sch 1 pt 1.97
notified LR 4 September 2008
s 1, s 2 commenced 4 September 2008 (LA s 75 (1))
sch 1 pt 1.97 commenced 2 February 2009 (s 2 (1) and see ACT Civil and Administrative Tribunal Act 2008 A2008-35, s 2 (1) and CN2009-2)

Statute Law Amendment Act 2009 A2009-20 sch 3 pt 3.69
notified LR 1 September 2009
s 1, s 2 commenced 1 September 2009 (LA s 75 (1))
sch 3 pt 3.69 commenced 22 September 2009 (s 2)

Statute Law Amendment Act 2009 (No 2) A2009-49 sch 3 pt 3.72
notified LR 26 November 2009
s 1, s 2 commenced 26 November 2009 (LA s 75 (1))
sch 3 pt 3.72 commenced 17 December 2009 (s 2)

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Workers Compensation Amendment Act 2009 A2009-56 pt 4
notified LR 16 December 2009
s 1, s 2 commenced 16 December 2009 (LA s 75 (1))
pt 4 commenced 17 December 2009 (s 2 (2))

Revenue Legislation Amendment Act 2010 A2010-1 pt 3
notified LR 16 February 2010
s 1, s 2 commenced 16 February 2010 (LA s 75 (1))
pt 3 commenced 17 February 2010 (s 2)

Payroll Tax Act 2011 A2011-18 sch 4 pt 4.2
notified LR 30 June 2011
s 1, s 2 commenced 30 June 2011 (LA s 75 (1))
sch 4 pt 4.2 commenced 1 July 2011 (s 2)

Planning and Development (Lease Variation Charges) Amendment Act 2011 A2011-19 sch 1 pt 1.1
notified LR 30 June 2011
s 1, s 2 commenced 30 June 2011 (LA s 75 (1))
sch 1 pt 1.1 commenced 1 July 2011 (s 2)

Administrative (One ACT Public Service Miscellaneous Amendments) Act 2011 A2011-22 sch 1 pt 1.145
notified LR 30 June 2011
s 1, s 2 commenced 30 June 2011 (LA s 75 (1))
sch 1 pt 1.145 commenced 1 July 2011 (s 2 (1))

Taxation Administration Amendment Act 2012 A2012-39
notified LR 29 August 2012
s 1, s 2 commenced 29 August 2012 (LA s 75 (1))
remainder commenced 30 August 2012 (s 2)

Statute Law Amendment Act 2013 (No 2) A2013-44 sch 3 pt 3.22
notified LR 11 November 2013
s 1, s 2 commenced 11 November 2013 (LA s 75 (1))
sch 3 pt 3.22 commenced 25 November 2013 (s 2)

Statute Law Amendment Act 2015 A2015-15 sch 3 pt 3.53
notified LR 27 May 2015
s 1, s 2 commenced 27 May 2015 (LA s 75 (1))
sch 3 pt 3.53 commenced 10 June 2015 (s 2)

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Revenue (Charitable Organisations) Legislation Amendment Act 2015 A2015-48 pt 5

notified LR 24 November 2015
s 1, s 2 commenced 24 November 2015 (LA s 75 (1))
pt 5 commenced 25 November 2015 (s 2)

Revenue Legislation Amendment Act 2015 A2015-49 pt 8

notified LR 24 November 2015
s 1, s 2 commenced 24 November 2015 (LA s 75 (1))
pt 8 commenced 25 November 2015 (s 2)

Revenue Legislation Amendment Act 2016 A2016-47 pt 4

notified LR 22 August 2016
s 1, s 2 commenced 22 August 2016 (LA s 75 (1))
pt 4 commenced 1 September 2016 (s 2)

Public Sector Management Amendment Act 2016 A2016-52 sch 1 pt 1.60

notified LR 25 August 2016
s 1, s 2 commenced 25 August 2016 (LA s 75 (1))
sch 1 pt 1.60 commenced 1 September 2016 (s 2)

Revenue Legislation Amendment Act 2017 A2017-1 sch 1 pt 1.11

notified LR 22 February 2017
s 1, s 2 commenced 22 February 2017 (LA s 75 (1))
sch 1 pt 1.11 commenced 18 September 2017 (s 2 (1) and CN2017-5)

Revenue Legislation Amendment Act 2018 A2018-2 sch 1 pt 1.9

notified LR 28 February 2018
s 1, s 2 commenced 28 February 2018 (LA s 75 (1))
sch 1 pt 1.9 commenced 1 March 2018 (s 2)

Planning and Development (Lease Variation Charge Deferred Payment Scheme) Amendment Act 2018 A2018-16 sch 1 pt 1.4

notified LR 16 May 2018
s 1, s 2 commenced 16 May 2018 (LA s 75 (1))
sch 1 pt 1.4 commenced 17 May 2018 (s 2)

Betting Operations Tax Act 2018 A2018-35 pt 4

notified LR 26 September 2018
s 1, s 2 commenced 26 September 2018 (LA s 75 (1))
pt 4 commenced 1 January 2019 (s 2)

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Integrity Commission Act 2018 A2018-52 sch 1 pt 1.21 (as am by A2019-18 s 4)

notified LR 11 December 2018
s 1, s 2 commenced 11 December 2018 (LA s 75 (1))
sch 1 pt 1.21 commenced 1 December 2019 (s 2 (2) (a) as am by A2019-18 s 4)

Revenue Legislation Amendment Act 2019 A2019-7 sch 1 pt 1.7

notified LR 27 March 2019
s 1, s 2 commenced 27 March 2019 (LA s 75 (1))
amdt 1.45, amdt 1.46 commenced 1 July 2019 (s 2 (2))
sch 1 pt 1.7 remainder commenced 28 March 2019 (s 2 (1))

Integrity Commission Amendment Act 2019 A2019-18 s 4

notified LR 14 June 2019
s 1, s 2 commenced 14 June 2019 (LA s 75 (1))
s 3, s 4 commenced 15 June 2019 (s 2 (1))

Note This Act only amends the Integrity Commission Act 2018 A2018-52.

Revenue Legislation Amendment Act 2019 (No 2) A2019-46 pt 7

notified LR 9 December 2019
s 1, s 2 commenced 9 December 2019 (LA s 75 (1))
pt 7 commenced 10 December 2019 (s 2 (1))

COVID-19 Emergency Response Legislation Amendment Act 2020 A2020-14 sch 1 pt 1.29

notified LR 13 May 2020
s 1, s 2 taken to have commenced 30 March 2020 (LA s 75 (2))
sch 1 pt 1.29 commenced 14 May 2020 (s 2 (1))

Revenue Legislation Amendment Act 2021 A2021-10 sch 1 pt 1.7

notified LR 19 May 2021
s 1, s 2 commenced 19 May 2021 (LA s 75 (1))
sch 1 pt 1.7 commenced 20 May 2021 (s 2 (1))

Statute Law Amendment Act 2021 A2021-12 sch 3 pt 3.56

notified LR 9 June 2021
s 1, s 2 commenced 9 June 2021 (LA s 75 (1))
sch 3 pt 3.56 commenced 23 June 2021 (s 2 (1))

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Operational Efficiencies (COVID-19) Legislation Amendment Act 2021 A2021-24 pt 12

notified LR 13 October 2021
s 1, s 2 taken to have commenced 8 October 2021 (LA s 75 (2))
pt 12 commenced 14 October 2021 (s 2 (1))

Planning (Consequential Amendments) Act 2023 A2023-36 sch 1 pt 1.61

notified LR 29 September 2023
s 1, s 2 commenced 29 September 2023 (LA s 75 (1))
sch 1 pt 1.61 commenced 27 November 2023 (s 2 (1) and see Planning Act 2023 A2023-18, s 2 (2) and CN2023-10)

Revenue Legislation Amendment Act 2023 [No 2] A2023-47 pt 4

notified LR 15 November 2023
s 1, s 2 commenced 15 November 2023 (LA s 75 (1))
pt 4 commenced 1 July 2024 (s 2)

Crimes Legislation Amendment Act 2024 (No 2) A2024-16 sch 1 pt 1.3

notified LR 19 April 2024
s 1, s 2 commenced 19 April 2024 (LA s 75 (1))
sch 1 pt 1.3 commenced 26 April 2024 (s 2)

Short-Term Rental Accommodation Levy Act 2025 A2025-12 pt 6

notified LR 26 May 2025
s 1, s 2 commenced 26 May 2025 (LA s 75 (1))
pt 6 commenced 1 July 2025 (s 2 (1))

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4 Amendment history

Dictionary

s 2 om A2001-44 amdt 1.3975
ins A2003-56 amdt 3.260
am A2008-2 amdt 1.1

Definitions for Act

s 3 am A2001-56 amdt 3.476, amdt 3.478, amdt 3.479
defs reloc to dict A2003-56 amdt 3.259
om A2003-56 amdt 3.260
def ***determined fee*** ins A1999-38 s 16
om A2001-44 amdt 1.3976
def ***function*** om A2003-56 amdt 3.257
def ***penalty unit*** om A2001-56 amdt 3.477
def ***tax officer*** om A2003-56 amdt 3.258

Notes

s 3A ins A2001-56 amdt 3.480

Meaning of *tax law*

s 4 am A1999-76 s 82 (7); A2000-16 sch 3 pt 1; A2001-49 amdt 2.30; pars renum R2 LA (see A2001-49 amdt 2.31); A2003-56 amdt 3.261; A2003-59 s 7; pars renum R7 LA (see A2003-59 s 8); A2004-3 amdt 1.2, amdt 1.3; pars renum R11 LA (see A2004-3 amdt 1.4); A2004-28 amdt 3.67; A2006-42 amdt 3.202; A2006-58 s 15; pars renum R19 LA; A2007-13 s 9; pars renum R21 LA; A2008-16 amdt 1.15; pars renum R23 LA; A2011-18 amdt 4.2; A2011-19 amdt 1.1; pars renum R28 LA; A2017-1 amdt 1.114; pars renum R34 LA; A2018-2 amdt 1.23; pars renum R35 LA; A2018-35 s 16; pars renum R37 LA; A2023-36 amdt 1.339; A2025-12 s 23; pars renum R51 LA

Act binds Territory

s 5 sub A2002-11 amdt 2.92

Offences against Act—application of Criminal Code etc

s 5A ins A2006-23 amdt 1.297
am A2018-2 amdt 1.24

Purpose of Act and relationship with other tax laws

s 6 am A2008-2 amdt 1.2; pars renum R23 LA; A2015-15 amdt 3.212, amdt 3.213; A2020-14 amdt 1.133; A2021-24 s 27, s 28

Tax avoidance schemes made ineffective

s 8 am A2003-56 amdt 3.262, amdt 3.263; ss renum R7 LA (see A2003-56 amdt 3.264); A2008-37 amdt 1.450

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Reassessment
s 9 am A2015-48 s 14, s 15

Notice of assessment, reassessment or withdrawal of assessment
s 14 am A2001-44 amdt 1.3977, amdt 1.3978; A2008-37 amdt 1.451; A2015-49 s 37

Notice of assessment—multiple blocks or sections in parcel
s 14A ins A2018-2 amdt 1.25

Charitable organisations
pt 3A hdg ins A2015-48 s 16

Preliminary
div 3A.1 hdg ins A2015-48 s 16

Meaning of *organisation*—pt 3A
s 18A ins A2015-48 s 16

Meaning of *charitable organisation*
s 18B ins A2015-48 s 16

Meaning of *excluded organisation*—pt 3A
s 18C ins A2015-48 s 16

Determining the purpose of organisation
s 18D ins A2015-48 s 16

Beneficial organisation determinations
div 3A.2 hdg ins A2015-48 s 16

Beneficial organisation determinations—application
s 18E ins A2015-48 s 16

Beneficial organisation determinations—decision
s 18F ins A2015-48 s 16

Beneficial organisation determinations—effect
s 18G ins A2015-48 s 16
am A2018-2 amdt 1.26; pars renum R35 LA

Application for refund
s 19A ins A2010-1 s 7
am A2021-12 amdt 3.168

Offset of refund against other tax liability
s 20 am A2004-3 amdt 1.5

Judgments for the recovery of revenue amounts
s 22 am A2003-56 amdt 3.265

No recovery of revenue amounts following non-legislative change in law
s 23 am A2003-56 amdt 3.266

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Interest
div 5.1 hdg (prev pt 5 div 1 hdg) renum R2 LA (see A2001-55 amdt 1.11)

Interest rate
s 26 am A2000-47 s 4; A2001-44 amdt 1.3979, amdt 1.3980; ss renum R2 LA (see A2001-44 amdt 1.3981); A2002-7 s 5, s 6; ss renum R4 LA (see A2002-7 s 7); table renum R10 LA

No interest imposed if amount would be small
s 27 om A2000-47 s 5
ins A2017-1 amdt 1.115

Remission of interest
s 29 am A2008-37 amdt 1.452; A2015-49 s 38
sub A2019-7 amdt 1.44

Penalty tax
div 5.2 hdg (prev pt 5 div 2 hdg) renum R2 LA (see A2001-55 amdt 1.11)

Penalty tax in relation to certain tax defaults
s 30 am A2007-20 s 5

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s 31 am A2000-47 s 6; ss renum R3 LA; A2008-37 amdt 1.453; A2019-7 amdt 1.45; ss renum R39 LA

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s 34 am A2000-47 s 7; A2003-56 amdt 3.267, amdt 3.268; table renum R10 LA; A2008-37 amdt 1.454; A2015-49 s 39; A2016-47 s 28; A2019-7 amdt 1.46

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s 35 om A2000-47 s 8
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s 36 am A2019-7 amdt 1.47

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s 37 am A2008-37 amdt 1.455
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s 38 om A2001-44 amdt 1.3982

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s 39 am A2001-56 amdt 3.481; A2001-44 amdt 1.3983; A2002-11 amdt 2.93; A2021-12 amdt 3.168

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s 40 am A2008-37 amdt 1.456, amdt 1.457; A2011-18 amdt 4.3; A2013-44 amdt 3.194

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s 42 am A2001-55 amdt 1.9; ss renum R2 LA (see A2001-55 amdt 1.10); A2001-44 amdt 1.3984, amdt 1.3985; A2003-1 s 18; A2006-42 amdt 3.204; A2013-44 amdt 3.194; A2017-1 amdt 1.117; ss renum R34 LA

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s 43 am A2001-55 amdt 1.9; ss renum R2 LA (see A2001-55 amdt 1.10); A2001-44 amdt 1.3986; A2003-1 s 18;A2008-37 amdt 1.458; A2017-1 amdt 1.118; ss renum R34 LA; A2021-12 amdt 3.168

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s 49 am A2009-20 amdt 3.195

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s 54 am A2013-44 amdt 3.194; A2016-47 s 37; A2019-46 s 41

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s 56H ins A2015-49 s 40
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def ***deferral scheme*** ins A2021-24 s 43
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5 Earlier republications

Some earlier republications were not numbered. The number in column 1 refers to the publication order.

Since 12 September 2001 every authorised republication has been published in electronic pdf format on the ACT legislation register. A selection of authorised republications have also been published in printed format. These republications are marked with an asterisk (*) in column 1. Electronic and printed versions of an authorised republication are identical.

Republication No and date	Effective	Last amendment made by	Republication for
R1 31 July 1999	1 July 1999– 9 Nov 1999	SL1999-12	amendments by A1999-37, A1999-38 and SL1999-12
R1 (RI) 11 Oct 2005	1 July 1999– 9 Nov 1999	SL1999-12	reissue of printed version
R1A 11 Oct 2005	10 Nov 1999– 31 Dec 1999	A1999-66	amendments by A1999-66
R1B 11 Oct 2005	1 Jan 2000– 30 June 2000	A1999-76	amendments by A1999-76
R1C 11 Oct 2005	28 Sept 2000– 20 Dec 2000	A2000-47	amendments by A2000-16 and A2000-47
R1D 11 Oct 2005	21 Dec 2000– 14 Aug 2001	A2000-80	amendments by A2000-80
R2 19 Oct 2001	12 Sept 2001– 27 May 2002	A2001-56	amendments by A2001-44, A2001-49, A2001-55 and A2001-56
R3 30 May 2002	28 May 2002– 30 June 2002	A2002-11	amendments by A2002-11
R4 1 July 2002	1 July 2002– 28 Sept 2002	A2002-11	amendments by A2002-7
R4A 4 Mar 2003	29 Sept 2002– 31 Dec 2002	A2002-11	commenced expiry

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Republication No and date	Effective	Last amendment made by	Republication for
R5 1 Jan 2003	1 Jan 2003– 3 Mar 2003	A2002-51	amendments by A2002-51
R5 (RI) 4 Mar 2003	1 Jan 2003– 3 Mar 2003	A2002-51	reissue for commenced expiry
R6 4 Mar 2003	4 Mar 2003– 18 Dec 2003	A2003-1	amendments by A2003-1
R7 19 Dec 2003	19 Dec 2003– 21 Dec 2003	A2003-59	amendments by A2003-56 and A2003-59
R8 22 Dec 2003	22 Dec 2003– 8 Apr 2004	A2003-59	commenced expiry
R9 9 Apr 2004	9 Apr 2004– 16 June 2004	A2004-15	amendments by A2004-15
R10 17 June 2004	17 June 2004– 30 June 2004	A2004-15	amendments by A2003-58
R11 1 July 2004	1 July 2004– 11 Aug 2004	A2004-36	amendments by A2004-3, A2004-28 and A2004-36
R12 12 Aug 2004	12 Aug 2004– 31 Dec 2005	A2004-43	amendments by A2004-43
R13 1 Jan 2006	1 Jan 2006– 1 June 2006	A2005-52	amendments by A2005-52
R14 2 June 2006	2 June 2006– 30 June 2006	A2006-23	amendments by A2006-23
R15 1 July 2006	1 July 2006– 30 Aug 2006	A2006-23	amendments by A2006-4
R16 31 Aug 2006	31 Aug 2006– 26 Sept 2006	A2006-32	amendments by A2006-32
R17 27 Sept 2006	27 Sept 2006– 15 Nov 2006	A2006-37	amendments by A2006-37
R18 16 Nov 2006	16 Nov 2006– 20 Dec 2006	A2006-42	amendments by A2006-42
R19 21 Dec 2006	21 Dec 2006– 14 June 2007	A2006-58	amendments by A2006-58

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R20 15 June 2007	15 June 2007– 8 July 2007	A2007-20	amendments by A2007-20
R21 9 July 2007	9 July 2007– 26 Dec 2007	A2007-20	amendments by A2007-13
R22 27 Dec 2007	27 Dec 2007– 30 June 2008	A2007-39	amendments by A2007-39
R23 1 July 2008	1 July 2008– 1 Feb 2009	A2008-16	amendments by A2008-2 and A2008-16
R24* 2 Feb 2009	2 Feb 2009– 21 Sept 2009	A2008-37	amendments by A2009-37
R25 22 Sept 2009	22 Sept 2009– 16 Dec 2009	A2009-20	amendments by A2009-20
R26 17 Dec 2009	17 Dec 2009– 16 Feb 2010	A2009-56	amendments by A2009-49 and A2009-56
R27 17 Feb 2010	17 Feb 2010– 30 June 2011	A2010-1	amendments by A2010-1
R28 1 July 2011	1 July 2011– 29 Aug 2012	A2011-22	amendments by A2011-18, A2011-19 and A2011-22
R29 30 Aug 2012	30 Aug 2012– 24 Nov 2013	A2012-39	amendments by A2012-39
R30 25 Nov 2015	25 Nov 2015– 9 June 2015	A2013-44	amendments by A2013-44
R31 10 June 2015	10 June 2015– 24 Nov 2015	A2015-15	amendments by A2015-15
R32 25 Nov 2015	25 Nov 2015– 31 Aug 2016	A2015-49	amendments by A2015-48 and A2015-49
R33 1 Sept 2016	1 Sept 2016– 17 Sept 2017	A2016-52	amendments by A2016-47 and A2016-52

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5 Earlier republications

Republication No and date	Effective	Last amendment made by	Republication for
R34 18 Sept 2017	18 Sept 2017– 28 Feb 2018	A2017-1	amendments by A2017-1
R35 1 Mar 2018	1 Mar 2018– 16 May 2018	A2018-2	amendments by A2018-2
R36 17 May 2018	17 May 2018– 31 Dec 2018	A2018-16	amendments by A2018-16
R37 1 Jan 2019	1 Jan 2019– 27 Mar 2019	A2018-35	amendments by A2018-35
R38 28 Mar 2019	28 Mar 2019– 30 June 2019	A2019-7	amendments by A2019-7
R39 1 July 2019	1 July 2019– 30 Nov 2019	A2019-7	amendments by A2019-7
R40 1 Dec 2019	1 Dec 2019– 9 Dec 2019	A2019-18	amendments by A2018-52 as amended by A2019-18
R41 10 Dec 2019	10 Dec 2019– 13 May 2020	A2019-46	amendments by A2019-46
R42 14 May 2020	14 May 2020– 25 Nov 2020	A2020-14	amendments by A2020-14
R43 26 Nov 2020	26 Nov 2020– 19 May 2021	A2020-14	expiry of transitional provisions (pt 20)
R44 20 May 2021	20 May 2021– 22 June 2021	A2021-10	amendments by A2021-10
R45 23 June 2021	23 June 2021– 13 Oct 2021	A2021-12	amendments by A2021-12
R46 14 Oct 2021	14 Oct 2021– 14 Oct 2022	A2021-24	amendments by A2021-24
R47 15 Oct 2022	15 Oct 2022– 26 Nov 2023	A2021-24	expiry of transitional provisions (pt 21)
R48 27 Nov 2023	27 Nov 2023– 25 Apr 2024	A2023-36	amendments by A2023-36

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Republication No and date	Effective	Last amendment made by	Republication for
R49 26 Apr 2024	26 Apr 2024– 30 June 2024	A2024-16	amendments by A2024-16
R50 1 July 2024	1 July 2024– 30 June 2025	A2024-16	amendments by A2023-47

6 Expired transitional or validating provisions

This Act may be affected by transitional or validating provisions that have expired. The expiry does not affect any continuing operation of the provisions (see *Legislation Act 2001*, s 88 (1)).

Expired provisions are removed from the republished law when the expiry takes effect and are listed in the amendment history using the abbreviation 'exp' followed by the date of the expiry.

To find the expired provisions see the version of this Act before the expiry took effect. The ACT legislation register has point-in-time versions of this Act.

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