Australian Capital Territory

Revenue Legislation Amendment Act 2006 (No 2)

A2006-32

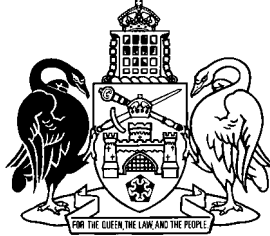# Contents

J2005-1059

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Australian Capital Territory

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An Act to amend the *Duties Act 1999*, the *Payroll Tax Act 1987* and the *Taxation Administration Act 1999*

The Legislative Assembly for the Australian Capital Territory enacts as follows:

Part 1 Preliminary

1 Name of Act

This Act is the *Revenue Legislation Amendment Act 2006 (No 2)*.

2 Commencement

This Act commences on the day after its notification day.

Note The naming and commencement provisions automatically commence on the notification day (see Legislation Act, s 75 (1)).

Part 2   Duties Act 1999

3   Legislation amended—pt 2

This part amends the *Duties Act 1999*.

4   Change in trustees
New section 54 (4)

insert

(4) Duty of $20 is also chargeable in relation to a transfer of dutiable property to a person as a consequence of the retirement of a trustee or the appointment of a new trustee for a self managed superannuation fund within the meaning of the *Superannuation Industry (Supervision) Act 1993* (Cwlth).

Part 3   Payroll Tax Act 1987

5   Legislation amended—pt 3

This part amends the *Payroll Tax Act 1987*.

**6   Wages to which this Act applies
New section 2D (4)**

insert

(4)   If an employer gives an instruction to credit an account at a place in payment of wages, the wages are taken to have been paid—

(a)   at the place; and

(b)   when the account is credited in accordance with the instructions.

Part 4   Taxation Administration Act 1999

7   Legislation amended—pt 4

This part amends the *Taxation Administration Act 1999*.

8   Section 99

substitute

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.

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.

Endnotes

1   Presentation speech

Presentation speech made in the Legislative Assembly on 11 May 2006.

2   Notification

Notified under the Legislation Act on 30 August 2006.

3   Republications of amended laws

For the latest republication of amended laws, see www.legislation.act.gov.au.

I certify that the above is a true copy of the Revenue Legislation Amendment Bill 2006 (No 2), which originated in the Legislative Assembly as the Revenue Legislation Amendment Bill 2006 and was passed by the Assembly on 17 August 2006.

Clerk of the Legislative Assembly