

1999
THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Treasurer)

Revenue Legislation Amendment Bill 1999

A BILL

FOR

An Act to amend certain revenue Acts

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

PART 1—PRELIMINARY

1. Short title

5 This Act may be cited as the *Revenue Legislation Amendment Act 1999*.

2. Commencement

This Act commences on 1 July 1999.

PART 2—AMENDMENTS OF THE GAMING MACHINE ACT 1987

3. Principal Act

10 In this Part, “Principal Act” means the *Gaming Machine Act 1987*.¹

99020 (1999/121) (T20/1999)

4. Interpretation

Section 4 of the Principal Act is amended by omitting paragraph (a) of the definition of "prescribed percentage" and substituting the following paragraphs:

- 5 “(a) if the licensee is a club whose gross revenue for the relevant month does not exceed \$8,000—nil;
- (aa) if the licensee is a club whose gross revenue for the relevant month exceeds \$8,000—
- 10 (i) in respect of that part of the gross revenue that does not exceed \$8,000—1%;
- (ii) in respect of that part of the gross revenue that exceeds \$8,000 but does not exceed \$25,000—23.5%;
- (iii) in respect of that part of the gross revenue that exceeds \$25,000 but does not exceed \$50,000—24.5%; and
- 15 (iv) in respect of that part of the gross revenue that exceeds \$50,000—25.0%; or”.

5. Application for licence

Section 14 of the Principal Act is amended—

- 20 (a) by omitting from paragraph (2) (d) “and”;
- (b) by adding at the end of paragraph (2) (e) “and”; and
- (c) by adding at the end of subsection (2) the following paragraph:
- “(f) shall be accompanied by the prescribed fee.”.

6. Variation of licences

25 Section 22 of the Principal Act is amended by inserting in subsection (2) “and on payment of the prescribed fee,” after “licensee,”.

7. Interclub permits—variation on request by permit holder

Section 45G of the Principal Act is amended by inserting in subsection (1) “and on payment of the prescribed fee,” after “permit holder,”.

30 **PART 3—AMENDMENTS OF THE LOTTERIES ACT 1964**

8. Principal Act

In this Part, “Principal Act” means the *Lotteries Act 1964*.²

9. Interpretation

35 Section 4 of the Principal Act is amended by inserting in subsection (1) the following definition:

“ ‘determined fee’ means the fee (if any) determined under section 18A for the purposes of the provision in which the expression occurs;”.

10. Approval of lotteries

5 Section 7 of the Principal Act is amended by omitting from subsection (1A) “fee determined under section 18A for the purposes of this section” and substituting “determined fee”.

11. Insertion

After section 7 of the Principal Act the following section is inserted:

“7AA. Variation of approval

10 “(1) A person who has been granted approval to conduct a lottery under section 7 may apply to the Minister for variation of the approval.

“(2) An application shall be in writing and accompanied by the determined fee.”.

12. Exemption from fees

15 Section 7A of the Principal Act is amended by omitting “the fee referred to in subsection 7 (1A)” and substituting “a fee required under section 7 or 7AA”.

**PART 4—AMENDMENTS OF THE TAXATION
ADMINISTRATION ACT 1999**

20 **13. Principal Act**

In this Part, “Principal Act” means the *Taxation Administration Act 1999*.³

14. Interpretation

25 Section 3 of the Principal Act is amended by inserting in subsection (1) the following definition:

“ ‘determined fee’ means the fee (if any) determined under section 138A for the purposes of the provision in which the expression occurs;”.

15. Objection

30 Section 100 of the Principal Act is amended by adding at the end the following subsections:

“(2) An objection shall be accompanied by the determined fee.

“(3) The Commissioner shall refund a fee paid under this section if—

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

(b) the taxpayer appeals to the Tribunal and—

- 5
- (i) the Tribunal or a court hearing an appeal on the matter upholds the objection in whole or in part;
 - (ii) the period in which any further appeal can be made has ended; and
 - (iii) neither the taxpayer nor the Commissioner has appealed against the decision in relation to a part of the objection that was upheld.”.

16. Insertion

10 After section 139 of the Principal Act the following section is inserted:

“139A. Determination of fees

The Minister may, by notice in writing published in the *Gazette*, determine fees for the purposes of this Act.”.

NOTES

Principal Acts

1. Reprinted as at 1 March 1999.
2. Reprinted as at 30 April 1997.
3. Act No. 4, 1999.