THE LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL TERRITORY

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Taxation (Administration) (Amendment) Bill 1993

A BILL

FOR

An Act to amend the Taxation (Administration) Act 1987

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

Short title

1. This Act may be cited as the Taxation (Administration) (Amendment) Act 1993.

Commencement Australia at a reference and the commencement

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

Principal Act

3. In this Act, "Principal Act" means the Taxation (Administration)
Act 1987.1

83050 1993/53 (T50/93)

Powers of inspection

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

Seizure

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

'seized item' means a gaming machine, tobacco or a video seized under section 12.".

NOTE

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

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