

1993  
THE LEGISLATIVE ASSEMBLY  
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

**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**

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

**Commencement**

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

**Principal Act**

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

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**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**

10 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”;

15 (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”;

20 (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.”.

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**NOTE**

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