

1990
THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

Presented, 29 March 1990

(Minister for Finance and Urban Services)

**Taxation (Administration) (Amendment)
Bill (No. 2) 1990**

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 (No. 2) 1990*.

Commencement

2. This Act commences on 1 July 1990.

Principal Act

10 3. In this Act, "Principal Act" means the *Taxation (Administration) Act 1987*.¹

Tax laws

4. Section 3 of the Principal Act is amended by inserting after paragraph (a) the following paragraph:

"(aa) the *Ambulance Service Levy Act 1990*;"

Interpretation

5. Section 4 of the Principal Act is amended by omitting from subsection (1) the definition of "tax" and substituting the following definition:

"'tax' means tax or levy payable under a tax law;".

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Assessment of tax payable on returns

6. Section 15 of the Principal Act is amended by adding at the end the following subsection:

"(2) In assessing the amount of ambulance levy payable by a health benefits organization under the *Ambulance Service Levy Act 1990* in respect of a return, the Commissioner may, where he or she is not able to determine accurately a matter that is required to be determined for the purpose of assessing that amount, make such a determination of the matter as the Commissioner considers reasonable in the circumstances of the case."

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Determination of amounts payable under tax laws

7. Section 99 of the Principal Act is amended—

- (a) by inserting in paragraph (1) (a) "relevant" before "tax law";
- (b) by inserting in paragraph (1) (b) "relevant" before "tax law";
- and
- (c) by adding at the end the following subsection:

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"(3) In this section—

'relevant tax law' means a tax law other than the *Ambulance Service Levy Act 1990*."

NOTE

1. Ordinance No. 41, 1987 as amended by Nos. 6, 33, 53 and 54, 1988; Nos. 20, 21 and 38, 1989; Act No. 2, 1990.