

1999

**THE LEGISLATIVE ASSEMBLY FOR THE
AUSTRALIAN CAPITAL TERRITORY**

REVENUE LEGISLATION AMENDMENT BILL 1999

SUPPLEMENTARY EXPLANATORY MEMORANDUM

Amendment moved by Kate Carnell MLA

Chief Minister and Treasurer

Details of the amendment to the Revenue Legislation Amendment Bill 1999, moved by the Chief Minister and Treasurer, Kate Carnell MLA

Summary

The Revenue Legislation Amendment Bill 1999 (the Bill) provides for the introduction of revenue measures. It is therefore essential that the legislation commences from the beginning of the 1999/2000 financial year. As a result of the suspension of the Assembly sittings until 30 June, this is now not possible without a retrospective commencement date to 1 July 1999. Due to the essential nature of the Bill, this amendment will give the measures contained in the Bill a commencement date of 1 July 1999.

This Bill contemplates the making of certain determinations with regard to fees and charges as outlined in Budget 1999/2000. As the determinations are critical to the implementation of the Budget initiatives, it is therefore imperative that the determinations be made to commence from 1 July 1999, in line with the commencement of the proposed legislation.

This amendment, therefore, proposes transitional provisions, ceasing on 31 July 1999, to enable the Minister to make certain retrospective determinations in relation to fees and charges with effect from 1 July 1999.

The opportunity will also be taken to make a minor technical amendment to the Bill which will provide that gaming machine fees provided for in the Bill are set by determination rather than prescribed by regulation. This is consistent with the rest of the *Gaming Machine Act 1987* itself, and also with the majority of the ACT's regime of fees and charges.

Amendment Notes

1. Clause 2, Page 1, line 7

This proposed amendment provides for a retrospective commencement date of 1 July 1999.

2. Clause 5, Paragraph (c), Page 2, line 22

This proposed amendment substitutes the word "determined" for the word "prescribed".

3. Clause 6, Page 2, line 25

This proposed amendment substitutes the word "determined" for the word "prescribed".

4. Clause 7, Page 2, line 28

This proposed amendment substitutes the word “determined” for the word “prescribed”.

5. Proposed Clause 7A, Page 2, line 29 - proposed new section 68

This proposed new amendment inserts new section 68 in the *Gaming Machine Act 1987* (the Principal Act). The proposed amendment will allow the Minister to make certain retrospective determinations with regard to gaming machine fees and charges, despite section 7 of the Subordinate Laws Act 1989. The provision ceases to operate on 31 July 1999.

6. Proposed Clause 12A, Page 3, line 17 - proposed new section 21

This proposed new amendment inserts new section 21 in the *Lotteries Act 1964* (the Principal Act). The proposed amendment will allow the Minister to make certain retrospective determinations with regard to gaming machine fees and charges, despite section 7 of the Subordinate Laws Act 1989. The provision ceases to operate on 31 July 1999.

7. Proposed Clause 17, Page 4, line 13 - proposed new section 141

This proposed new amendment inserts new section 141 in the *Taxation Administration Act 1999* (the Principal Act). The proposed amendment will allow the Minister to make certain retrospective determinations with regard to gaming machine fees and charges, despite section 7 of the Subordinate Laws Act 1989. The provision ceases to operate on 31 July 1999.

