

1999

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

**TAXATION ADMINISTRATION (CONSEQUENTIAL AND  
TRANSITIONAL PROVISIONS) ACT 1999**

**TAXATION ADMINISTRATION TRANSITIONAL REGULATIONS**

**EXPLANATORY STATEMENT**

The *Taxation Administration (Consequential and Transitional Provisions) Act 1999* (the Act) contains transitional provisions, the purpose of which are to ensure the smooth transition from the former *Taxation (Administration) Act 1987* (the former Tax Admin Act) to its replacement, the *Taxation Administration Act 1999* (the TAA).

Section 16 of the Act provides for the making of regulations to amend the provisions of the TAA in relation to any matter arising from or connected with the enactment of the TAA. Its purpose is to overcome any possible unintentional effect of the TAA.

Section 78 of the TAA is a delegation provision which allows the Commissioner for ACT Revenue (the Commissioner) to delegate any of his or her functions under a tax law. The Commissioner also administers non-taxation laws. These laws previously relied on the former Tax Admin Act for delegation of the Commissioner's powers, and therefore do not themselves contain delegation provisions. Due to an oversight, section 78 contains no mention of non-taxation laws.

As permitted by section 16 of the Act, these regulations amend section 78 of the TAA to allow the Commissioner to delegate his or her functions under the TAA or any other Act.

Circulated by authority of  
Kate Carnell, Treasurer