

1989

THE LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL TERRITORY

TAXATION (ADMINISTRATION) (AMENDMENT) BILL (NO 3) 1989

EXPLANATORY MEMORANDUM

Circulated by the Authority of the Treasurer
Ms Rosemary Follett, MLA

TAXATION (ADMINISTRATION) (AMENDMENT) BILL (NO 3) 1989

OUTLINE OF AMENDMENTS

The Taxation (Administration) Act 1987 provides for the administration of certain Acts relating to the imposition of certain taxes, duties and fees.

The ACT Administration assumed responsibility for state-type taxation from the Australian Taxation Office on 1 August 1987. Administration of these tax laws was vested in the Commissioner for ACT Revenue Collections, a statutory office established by section 5 of the Taxation (Administration) Act 1987.

Earlier this year, as part of the reorganisation of the ACT Treasury, the ACT Revenue Office was established to facilitate the integration of administrative areas responsible for the state-type taxation and municipal rating laws. The Bill proposes to simplify the statutory office title by omitting "Collections" to more accurately reflect the broader responsibilities of the office in such matters as land valuation and revenue policy.

The remaining changes proposed in the Bill remove redundant subsections and corrects the grammar of other provisions.

FINANCIAL IMPLICATIONS

No financial implications arise from the amendment.

Details of the proposed Bill are attached.

**DETAILS OF THE
TAXATION (ADMINISTRATION) (AMENDMENT) BILL (NO 3) 1989**

Short title

Clause 1 - provides the short title for this amendment.

Principal Act

Clause 2 - refers to the Act being amended, the Taxation (Administration) Act 1987.

Interpretation

Clause 3 - amends section 4 of the Principal Act which provides the meanings of particular words and phrases used throughout the Act. The amendment omits the word "Collections" from the meanings of "Commissioner" and "Deputy Commissioner". The effect of the amendment is to change the offices to "Commissioner for ACT Revenue" and "Deputy Commissioner for ACT Revenue".

Commissioner

Subclause 4 (a) - amends section 5 of the Taxation (Administration) Act. Section 5 creates the statutory office of the "Commissioner for ACT Revenue Collections". Clause 4 amends the office title to "Commissioner for ACT Revenue" by omitting the word "Collections".

Subclause 4 (b) - amends section 5 by omitting subsection (2). Subsection (2) provides for the Commissioner to have the general administration of the Principal Act. However, this provision serves no purpose inasmuch that the Commissioner has all the powers and functions expressly given to him or her under any law and any ancillary administrative powers or functions need not be expressly conferred. Consequently, subsection (2) is unwarranted.

Deputy Commissioner

Clause 5 - amends Section 6 of the Principal Act which creates the office of "Deputy Commissioner for ACT Revenue Collections". Subclause (a) omits the word "Collections" from the title in subsection (1), and subclause (b) simplifies the wording of subsection (2) which provides for the Deputy Commissioner's exercise of powers and performance of functions.

Delegation

Clause 6 - amends Section 9 of the Act. Section 9 deals with the Commissioner's delegation power. Subclause 6(a) simply replaces subsection (1) with a concise provision. The replaced version contains a number of needless words.

Subclause 6(b) omits subsections (2) and (3) from Section 9 because these subsections are duplications of provisions at Section 29B of the Interpretation Act 1967. Consequently, their retention in the Principal Act is unnecessary.

Acting Appointments

Clause 7 - amends Section 10 of the Principal Act. Section 10 provides for the Minister to make acting appointments to the offices of "Commissioner" and "Deputy Commissioner". The amendment is to provide for simplicity in wording and corrections to grammar. Subclause 7(a) amends paragraphs (1)(a) and (b) by substituting new provisions which omit repetitious office titles.

Subclause 7(b) deletes an unnecessary word from paragraph 10(4)(b), and subclause 7(c) corrects the grammar of subsection 10(7).

Annual Report

Clause 8 - amends Section 11 by omitting words and substituting more relevant ones in respect of the subject matter upon which the Commissioner is required to report.
