

1990

THE LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL TERRITORY

TAXATION (ADMINISTRATION) (AMENDMENT) BILL (NO. 2) 1990

EXPLANATORY MEMORANDUM

Circulated by Authority of the Minister for Finance

and Urban Services

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Authorised by the ACT Parliamentary Counsel—also accessible at www.legislation.act.gov.au

TAXATION (ADMINISTRATION) (AMENDMENT) BILL (NO. 2) 1990

The Taxation (Administration) (Amendment) Bill (No. 2) 1990 supplements the Ambulance Service Levy Bill 1990 by amending the Taxation (Administration) Act 1987 (the Tax Act) so as to ensure that the powers under that Act which apply to other tax laws will apply also to the monthly levy relating to ambulance services.

These powers relate, in particular, to:-

- . inspection;
- . assessment of taxes;
- . the seeking of further information;
- . the imposition of penalty taxes in specific circumstances.

Details of the Bill are included in the Attachment.

Financial Considerations

The financial implications of the Bill relate directly to the collection of the levy which, it is estimated, will raise \$2.5 million in a full year which is \$1 million in excess of the amount the current administrative scheme would have raised and will also result in recurrent savings of \$100,000 in a full year.

ATTACHMENT

TAXATION (ADMINISTRATION) (AMENDMENT) BILL (NO. 2) 1990

Clause 1 states that the Bill, once enacted, is to be known as the Taxation (Administration) (Amendment) Act (No. 2) 1990.

Clause 2 states that the Bill is to commence operation on 1 July 1990.

Clause 3 states that the Principal Act means the Taxation (Administration) Act 1987.

Clause 4 amends section 3 of the Principal Act by adding the Ambulance Service Levy Act 1990 to the list of tax laws to which the provisions of the Principal Act apply.

Clause 5 amends section 4 of the Principal Act by substituting a new definition of "tax" to include levies paid under a tax law. This provision ensures that references in the Principal Act to taxes also include levies paid under the Ambulance Service Act 1990.

Clause 6 amends section 15 of the Principal Act by adding a new subsection (2). Section 15 provides that the Commissioner for ACT Revenue shall calculate the amount payable in respect of a return from the information in the return and from any other available information. New subsection 15(2) provides that where the Commissioner is unable to determine a matter relating to the calculation of the levy payable under the Ambulance Service Levy Act 1990, he or she may make a determination of that amount which is reasonable in the circumstances of the case.

Clause 7 amends section 99 of the Principal Act. Section 99 provides that the Minister may make determinations on a number of matters related to the amounts payable under tax laws. Clause 7 ensures that no such determinations can be made under this section which relate to the Ambulance Service Levy Act 1990. The Minister has already been granted power to make determinations under the Ambulance Service Levy Act 1990 and in the absence of such a provision that power would be duplicated.

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