

Australian Capital Territory

Taxation Administration Amendment Regulation 2009 (No 1)

Subordinate law SL2009–44

made under the

Taxation Administration Act 1999

EXPLANATORY STATEMENT

Purpose

The purpose of this instrument is to amend the regulation so that the Commissioner can appoint a person under section 97 (x) of the *Taxation Administration Act 1999* for the purpose of conducting an audit of the commissioner's functions under an tax law. A tax law is defined under section 4 of the *Taxation Administration Act 1999*

Details

The regulation inserts a new section so that a person appointed by the commissioner to conduct an audit of a tax law is a prescribed person under section 97 (x) of the *Taxation Administration Act 1999*.

Commencement

The Regulation commences on the day after notification.

Authorised by the Treasurer

Katy Gallagher MLA