

AUSTRALIAN CAPITAL TERRITORY

TAXATION ADMINISTRATION ACT 1999

INSTRUMENT NO. 83 OF 1999

EXPLANATORY STATEMENT

The *Taxation Administration Act 1999* (the Act) deals with the administration of various tax laws relating to the imposition and collection of certain taxes, duties and fees. Section 82 of the Act gives the Commissioner for ACT Revenue the power to require persons to attend and give evidence before the Commissioner or an authorised officer, while subsection 82 (5) provides that a person required to attend and give oral evidence shall be paid expenses in accordance with a scale of allowances determined under section 139.

This instrument sets the scale of allowances for expenses of such persons. The amounts payable are adopted from the NSW Attorney General's Department and equate to the allowances paid by the NSW courts to witnesses in that jurisdiction. The ACT Magistrates' and Supreme Courts have no scale of attendance fees, the latter reimbursing only "reasonable" costs.

The determination takes effect on the date on which it is published in the Gazette. It is the first determination for the purposes of subsection 82 (5) under the Act.

Authorised by the Treasurer