



# Taxation Administration (Consequential Amendments) Act 1996 No 98

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New South Wales

# **Taxation Administration (Consequential Amendments) Act 1996 No 98**

Act No 98, 1996

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An Act to amend certain Acts as a consequence of the enactment of the *Taxation Administration Act 1996*. [Assented to 26 November 1996]

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**The Legislature of New South Wales enacts:**

**1 Name of Act**

This Act is the *Taxation Administration (Consequential Amendments) Act 1996*.

**2 Commencement**

This Act commences on a day or days to be appointed by proclamation.

**3 Amendment of Acts**

Each Act specified in Schedule 1 is amended in the manner set out in that Schedule.

## Schedule 1 Amendments

(Section 3)

### 1.1 Debits Tax Act 1990 No 112

#### [1] Long title

Omit “and collection”.

#### [2] Section 3 Definitions

Omit the definition of *assessment* in section 3 (1). Insert instead:

*assessment* means an assessment or reassessment by the Chief Commissioner under Part 3 of the *Taxation Administration Act 1996*.

#### [3] Section 3 (1), definition of “Chief Commissioner”

Omit the definition. Insert instead:

*Chief Commissioner* means the Chief Commissioner of State Revenue referred to in section 60 of the *Taxation Administration Act 1996*.

#### [4] Section 3 (1), definition of “officer”

Omit the definition.

#### [5] Section 3 (5)

Omit the subsection.

#### [6] Section 3 (7)

Omit the subsection. Insert instead:

- (7) If a liability is imposed on a person, being a partnership or other unincorporated association or body of persons, to pay any tax or other amount under this Act or any interest or penalty tax under Part 5 of the *Taxation Administration Act 1996*, that liability is taken to be imposed jointly and severally on the persons who are members of the partnership or other association or body at the time when the liability arises.

**[7] Sections 5, 6 and 7**

Omit the sections. Insert instead:

**5 Taxation Administration Act 1996**

This Act is to be read together with the *Taxation Administration Act 1996* which makes provision for the administration and enforcement of this Act and other taxation laws.

**[8] Section 11**

Omit the section. Insert instead:

**11 When tax payable**

- (1) Tax payable on a taxable debit to a taxable account must be paid not later than 14 days after the end of the month during which the debit was made to the account.
- (2) The amount specified by the Chief Commissioner in a notice of assessment as tax payable on an eligible debit to an account other than a taxable account must be paid not later than the day specified in the notice, being a day not less than:
  - (a) 14 days after the day on which the notice is served on the person or persons liable to pay the tax, or
  - (b) if there are two or more persons liable to pay the tax and the notice is served on them on different days—14 days after the earlier or earliest of those days.

**[9] Section 12 Recovery of tax by financial institutions**

Omit subsection (2). Insert instead:

- (2) An account holder is not (or account holders are not) liable to pay to a financial institution under subsection (1) an amount in respect of an amount of tax that the Chief Commissioner has refunded to the financial institution.

**[10] Section 13 Certificates of exemption from tax**

Insert at the end of subsection (4):

Maximum penalty: 100 penalty units.

**[11] Section 13 (5A)**

Insert after subsection (5):

(5A) If the Chief Commissioner is not notified of the making of an eligible debit to an exempt account as required under subsection (4), then, for the purposes of Part 5 of the *Taxation Administration Act 1996*:

- (a) that failure is taken to be a tax default, and
- (b) interest and penalty tax (if any) are to be calculated by reference to the tax payable on the eligible debit as if it had been required to be paid within 7 days after the eligible debit was made to the exempt account.

**[12] Part 4, heading**

Omit “assessments”. Insert instead “refunds”.

**[13] Section 15 Returns in respect of taxable debits**

Omit subsection (4). Insert instead:

(4) If a return is not lodged with the Chief Commissioner as required under subsection (3) relating to eligible debits in respect of which an account holder is liable to pay tax by virtue of section 10 (2), then, for the purposes of Part 5 of the *Taxation Administration Act 1996*:

- (a) that failure is taken to be a tax default, and
- (b) interest and penalty tax are to be calculated by reference to the tax payable on the eligible debits as if the tax had been required to be paid within the time within which the return was required to be lodged with the Chief Commissioner.

**[14] Section 16**

Omit the section. Insert instead:

**16 Refund of amounts incorrectly paid**

- (1) A person may apply under Part 3 of the *Taxation Administration Act 1996* to the Chief Commissioner for the issue of a notice of assessment of the tax liability in respect of an amount paid as tax by a financial institution.
- (2) An application for the issue of the notice of assessment may be made:
  - (a) if the amount has not been recovered by the financial institution from an account holder—by the financial institution, or
  - (b) if the amount has been so recovered—by the account holder as if the account holder were the taxpayer.
- (3) In the case of an application by an account holder, the Chief Commissioner must not refuse to make a refund of any tax that has been overpaid on the grounds that the amount in respect of which the application is made has been passed on to the account holder.

**[15] Section 17**

Omit the section. Insert instead:

**17 Refunds for tax paid on excluded debits**

- (1) If, on application made by a person, the Chief Commissioner is satisfied that tax has been paid by a financial institution in respect of an excluded debit made to a taxable account, the Chief Commissioner must pay an amount equal to the amount of that tax to the person.
- (2) An application may be made:
  - (a) if the tax has not been recovered by the financial institution from an account holder—by the financial institution, or
  - (b) if the tax has been so recovered—by the account holder.

- (3) In the case of an application for a refund by an account holder, the Chief Commissioner must not refuse to make the refund on the grounds that the amount for which the application is made has been passed on to the account holder.
- (4) An application for a refund under this section must be made not later than 5 years after the tax was paid.

**[16] Sections 18–22**

Omit the sections.

**[17] Parts 5, 6 and 7**

Omit the Parts.

**[18] Sections 45–52**

Omit the sections.

**1.2 Health Insurance Levies Act 1982 No 159**

**[1] Section 3**

Omit the section. Insert instead:

**3 Taxation Administration Act 1996**

This Act is to be read together with the *Taxation Administration Act 1996* which makes provision for the administration and enforcement of this Act and other taxation laws.

**[2] Section 4 Definitions**

Omit the definition of *Chief Commissioner*. Insert instead:

*Chief Commissioner* means the Chief Commissioner of State Revenue referred to in section 60 of the *Taxation Administration Act 1996*.



**[3] Section 4 (1)**

Omit the definitions of *Commissioner*, *Deputy Chief Commissioner* and *inspector*.

**[4] Section 4 (1), definition of “New South Wales revenue law”**

Omit paragraphs (i1) and (j). Insert instead:

- (j) the *Debits Tax Act 1990*,
- (k) the *Taxation Administration Act 1996*,
- (l) any other Act prescribed by the regulations, being an Act by which a tax, fee, duty or other impost is levied, collected or administered by or on behalf of the State.

**[5] Section 4 (1), definition of “record”**

Omit the definition. Insert instead:

*record* means:

- (a) a documentary record, or
- (b) a record made by an electronic, electromagnetic, photographic or optical process, or
- (c) any other kind of record.

**[6] Part 2 Administration**

Omit the Part.

**[7] Section 11A Assessment of monthly levy by organisations in certain circumstances**

Omit subsection (4).

**[8] Sections 12, 13, 14, 15 and 16G**

Omit the sections.

**[9] Section 19 Records to be kept**

Omit section 19 (b).

**[10] Sections 20, 21, 22, 23 and 24**

Omit the sections.

**1.3 Land Tax Management Act 1956 No 26**

**[1] Section 3 Definitions**

Omit the definitions of *Assistant Commissioner*, *Chief Commissioner*, *Commissioner*, *Deputy Chief Commissioner* and *Record* in section 3 (1).

Insert in alphabetical order:

*assessment* means an assessment or reassessment by the Chief Commissioner under Part 3 of the *Taxation Administration Act 1996*.

*Chief Commissioner* means the Chief Commissioner of State Revenue referred to in section 60 of the *Taxation Administration Act 1996*.

*record* means:

- (a) a documentary record, or
- (b) a record made by an electronic, electromagnetic, photographic or optical process, or
- (c) any other kind of record.

**[2] Section 3 (1), definition of “New South Wales revenue law”**

Omit paragraphs (ia) and (i). Insert instead:

- (j) the *Debits Tax Act 1990*,
- (k) the *Taxation Administration Act 1996*,
- (l) any other Act prescribed by the regulations, being an Act by which a tax, fee, duty or other impost is levied, collected or administered by or on behalf of the State.

**[ 3 ] Sections 4–6**

Omit the sections. Insert instead:

**4 Taxation Administration Act 1996**

This Act is to be read together with the *Taxation Administration Act 1996* which makes provision for the administration and enforcement of this Act and other taxation laws.

**[ 4 ] Section 10M Land subject to rental-purchase scheme not to be taken into account for land tax purposes**

Omit “in such form and containing such particulars” from section 10M (5).

**[ 5 ] Part 4, heading**

Omit “, **Assessment**”.

**[ 6 ] Section 12 Taxpayer to furnish returns**

Omit subsections (1B) and (1C). Insert instead:

- (1B) A land tax return required to be furnished by a person must:
- (a) set out a full and complete statement of all land owned by the person at midnight on 31 December in the previous year, and
  - (b) set out, or be accompanied by, such information as to the person’s land ownership as may be required to complete the return.

**[7] Section 12 (3)**

Omit “and the Chief Commissioner may cause assessments to be made upon or in respect of that return in such manner as is necessary”.

**[8] Section 13 Returns deemed to be duly made**

Omit the section.

**[9] Section 14 Assessments to be made**

Insert “and the *Taxation Administration Act 1996*,” after “Act” in subsection (1).

**[10] Sections 15–19**

Omit the sections.

**[11] Section 35 Objections**

Omit subsections (1), (2) and (3).

**[12] Section 35 (1A)**

Insert “under Part 10 of the *Taxation Administration Act 1996*” after “object”.

**[13] Section 35 (4)**

Insert “under Part 10 of the *Taxation Administration Act 1996*” after “object”.

**[14] Section 37 Decision on objection**

Omit the section.

**[15] Section 38A**

Omit the section. Insert instead:

**38A Appeal concerning land value**

- (1) Despite section 96 of the *Taxation Administration Act 1996*, a taxpayer's right of appeal lies to the Land and Environment Court (rather than to the Supreme Court) to the extent to which the appeal concerns land value.
- (2) In the case of such an appeal, a reference in Division 2 of Part 10 of the *Taxation Administration Act 1996* to the Supreme Court is to be construed as a reference to the Land and Environment Court.

**[16] Sections 38B–38D**

Omit the sections.

**[17] Section 39 Date for payment of land tax**

Omit subsections (2), (4) and (5).

**[18] Sections 40–44, 46A, 48, 49 and 50A**

Omit the sections.

**[19] Section 53 (b)**

Omit “sections 42, 43, 45, 46, 47, 48, 49”.  
Insert instead “sections 45, 46, 47”.

**[20] Section 62H Allowance can be objected against**

Insert “under Part 10 of the *Taxation Administration Act 1996*” after “objection” in subsection (1).

**[21] Section 62HE Allowance can be objected against**

Insert “under Part 10 of the *Taxation Administration Act 1996*” after “objection” in subsection (1).

**[22] Section 62N Unutilised value allowance can be objected to**

Insert “under Part 10 of the *Taxation Administration Act 1996*” after “objection” in subsection (1).

**[23] Section 62R Apportionment factors can be objected against**

Insert “under Part 10 of the *Taxation Administration Act 1996*” after “objection” in subsection (1).

**[24] Section 62Y**

Omit the section. Insert instead:

**62Y Powers of entry and investigation**

A Judge or assessor of the Land and Environment Court is an authorised officer (within the meaning of the *Taxation Administration Act 1996*) for the purposes of this Act.

**[25] Section 62Z Protection from liability**

Omit the section.

**[26] Sections 63, 65, 67, 69, 70 and 71**

Omit the sections.

**[27] Section 72**

Omit the section. Insert instead:

**72 Failure to furnish returns or information**

- (1) A taxpayer who fails or neglects duly to furnish any return or information as and when required by this Act or the Chief Commissioner, or who fails to include in any return any land owned by the taxpayer, is taken to have committed a tax default for the purposes of Part 5 of the *Taxation Administration Act 1996*.
- (2) In relation to the tax default:
  - (a) interest is payable in accordance with Part 5 of the *Taxation Administration Act 1996* but accrues on the amount of land tax assessable to the taxpayer for the period commencing on the last day allowed for furnishing the return or information, or the correct particulars of land ownership, and ending on:
    - (i) the day on which the return or information is furnished or the correct particulars are furnished, or
    - (ii) the day on which the assessment calculated on the basis of the return or information that is required, or the correct particulars that are required, is made, or

- (iii) the day on which the whole of the land tax assessable to the person is paid, whichever occurs first, and
- (b) penalty tax is payable in accordance with Part 5 of the *Taxation Administration Act 1996* on the amount of tax unpaid.

**[28] Sections 73, 74 and 75**

Omit the sections.

**[29] Sections 76, 77, 79 and 80**

Omit the sections.

**1.4 Parking Space Levy Act 1992 No 32**

**[ 1 ] Section 3A**

Insert after section 3:

**3A Taxation Administration Act 1996**

This Act is to be read together with the *Taxation Administration Act 1996* which makes provision for the administration and enforcement of this Act and other taxation laws.

**[2] Section 4 Definitions**

Omit the definition of *Chief Commissioner* in section 4 (1).

Insert instead:

*Chief Commissioner* means the Chief Commissioner of State Revenue referred to in section 60 of the *Taxation Administration Act 1996*.



**[3] Section 10 Recovery of levy**

Omit subsections (1) and (2).

**[4] Section 15**

Omit the section. Insert instead:

**15 Returns**

The owner, as at 1 July in a financial year, of premises on which there is or was during the previous financial year a parking' space to which this Act applies must, unless exempt, furnish a return to the Chief Commissioner on or before 1 September in that financial year.

**[5] Section 16 Variations, refunds, extensions etc**

Omit subsections (2) and (3).

**[6] Sections 19–25 and 27–30**

Omit the sections.

**1.5 Pay-roll Tax 1971 Act No 22**

**[1] Section 2**

Omit the section. Insert instead:

**2 Taxation Administration Act 1996**

This Act is to be read together with the *Taxation Administration Act 1996* which makes provision for the administration and enforcement of this Act and other taxation laws.

**[2] Section 3 Definitions**

Omit the definition of *Chief Commissioner* in section 3 (1).

Insert instead:

*Chief Commissioner* means the Chief Commissioner of State Revenue referred to in section 60 of the *Taxation Administration Act 1996*.

**[3] Section 3 (1)**

Omit the definitions of *Commissioner* and *Deputy Chief Commissioner*.

**[4] Section 3 (1), definition of “New South Wales revenue law”**

Omit paragraphs (i1) and (j). Insert instead:

- (j) the *Debits Tax Act 1990*,
- (k) the *Taxation Administration Act 1996*,
- (l) any other Act prescribed by the regulations, being an Act by which a tax, fee, duty or other impost is levied, collected or administered by or on behalf of the State.

**[5] Section 3 (1), definition of “record”**

Omit the definition. Insert instead:

*record* means:

- (a) a documentary record, or
- (b) a record made by an electronic, electromagnetic, photographic or optical process, or
- (c) any other kind of record.

**[6] Part 2 Administration**

Omit the Part.

**[7] Section 11B Annual adjustments**

Omit subsection (2) (a). Insert instead:

- (a) the Chief Commissioner, on an application made by that employer in accordance with subsection (3), if the amount of pay-roll tax paid or payable by that employer when the employer made the returns relating to that financial year is greater than the annual amount of pay-roll tax in relation to that employer for that financial year, is to refund to that employer an amount equal to the difference, reduced by the amount of any refund of pay-roll tax made in respect of that financial year to that employer otherwise than under this section before the time of the refund under this section, or

**[8] Section 11B (3) and (4)**

Omit the subsections.

**[9] Section 12 Registration**

Omit subsection (3).

**[10] Section 13 Returns**

Omit “, in accordance with a form and in a manner approved by the Chief Commissioner,” wherever occurring.

**[11] Section 13 (1)**

Omit “, and shall specify in that return any taxable wages that were paid or payable by him during that month”.

**[12] Section 13 (2)–(5)**

Omit the subsections.

**[13] Sections 15 and 16**

Omit the sections.

**[14] Section 16K Annual adjustments**

Omit “made in accordance with subsection (7)” from section 16K (4).

**[15] Section 16K (4)**

Omit “or rebate”.

**[16] Section 16K (4) (a)**

Omit “under section 19”.

**[17] Section 16K (4) (b)**

Omit the paragraph.

**[18] Section 16K (7), (8)**

Omit the subsections.

**[19] Section 17 Payment of tax**

Omit subsection (1A).

**[20] Section 18 Assessments**

Omit subsections (3)–(8). Insert instead:

- (3) Part 3 of the *Taxation Administration Act 1996* applies to an assessment under this section.

**[21] Sections 18A, 19, 21, 22, 23, 24, 29, 30 and 31**

Omit the sections.

**[22] Part 6, Division 1 Objections and appeals**

Omit the Division.

**[23] Sections 35, 36, 37, 38, 39, 40, 41 and 43**

Omit the sections.

**[24] Section 44 Records to be kept**

Omit subsection (1).

**[25] Section 44 (1A)**

Omit “The records required to be kept are records written in English and”.

Insert instead “An employer who is registered or required to be registered under this Act must keep records, for the purposes of this Act,”.

**[26] Section 44 (1A)**

Insert at the end of the subsection:

Maximum penalty: 10 penalty units.

**[27] Section 44 (2)**

Omit the subsection.

**[28] Sections 45, 46, 46A, 468, 46C, 47, 48, 49 and 50**

Omit the sections.

**1.6 Revenue Laws (Reciprocal Powers) Act 1987 No 86**

**[1] Section 3 Definitions**

Omit paragraphs (j1) and (k) from the definition of *New South Wales revenue law* in section 3 (1).

Insert instead:

- (k) the *Debits Tax Act 1990*,
- (l) the *Taxation Administration Act 1996*,
- (m) any other Act prescribed by the regulations, being an Act by which a tax, fee, duty or other impost is levied, collected or administered by or on behalf of the State.

**[2] Section 3 (1), definition of “record”**

Omit the definition. Insert instead:

*record* means:

- (a) a documentary record, or
- (b) a record made by an electronic, electromagnetic, photographic or optical process, or
- (c) any other kind of record.

## **1.7 Stamp Duties Act 1920 No 47**

### **[ 1 ] Section 3 Definitions**

Omit the definitions of *Chief Commissioner*, *Commissioner* and *Deputy Chief Commissioner*.

Insert in alphabetical order:

*Chief Commissioner* means the Chief Commissioner of State Revenue referred to in section 60 of the *Taxation Administration Act 1996*.

*Commissioner* means the Commissioner of State Revenue referred to in section 64 of the *Taxation Administration Act 1996*.

### **[2] Section 8 Chief Commissioner and other officers**

Omit the section.

[Minister's second reading speech made in—  
Legislative Assembly on 30 October 1996  
Legislative Council on 13 November 1996]