



AUSTRALIAN CAPITAL TERRITORY

Revenue Legislation Amendment Act 1999

No. 38 of 1999

An Act to amend certain revenue Acts

[Notified in ACT Gazette S44: 12 July 1999]

The Legislative Assembly for the Australian Capital Territory enacts as follows:

PART 1—PRELIMINARY

1 Short title

This Act may be cited as the *Revenue Legislation Amendment Act 1999*.

2 Commencement

This Act is taken to have commenced on 1 July 1999.

PART 2—AMENDMENTS OF THE GAMING MACHINE ACT 1987

3 Principal Act

In this Part, “Principal Act” means the *Gaming Machine Act 1987*.¹

4 Interpretation

Section 4 of the Principal Act is amended by omitting paragraph (a) of the definition of “prescribed percentage” and substituting the following paragraphs:

- “(a) if the licensee is a club whose gross revenue for the relevant month does not exceed \$8,000—nil;
- (aa) if the licensee is a club whose gross revenue for the relevant month exceeds \$8,000—
 - (i) in respect of that part of the gross revenue that does not exceed \$8,000—1%;
 - (ii) in respect of that part of the gross revenue that exceeds \$8,000 but does not exceed \$25,000—23.5%;
 - (iii) in respect of that part of the gross revenue that exceeds \$25,000 but does not exceed \$50,000—24.5%; and
 - (iv) in respect of that part of the gross revenue that exceeds \$50,000—25.0%; or”.

5 Application for licence

Section 14 of the Principal Act is amended—

- (a) by omitting from paragraph (2) (d) “and”;
- (b) by adding at the end of paragraph (2) (e) “and”; and
- (c) by adding at the end of subsection (2) the following paragraph:
 - “(f) shall be accompanied by the determined fee.”.

6 Variation of licences

Section 22 of the Principal Act is amended by inserting in subsection (2) “and on payment of the determined fee,” after “licensee,”.

7 Interclub permits—variation on request by permit holder

Section 45G of the Principal Act is amended by inserting in subsection (1) “and on payment of the determined fee,” after “permit holder,”.

8 Insertion

After section 67 of the Principal Act the following section is inserted:

“68. Transitional provision—certain determinations may be retrospective

“(1) Despite section 7 of the *Subordinate Laws Act 1989*, if a determination of a fee under section 66—

(a) is made before 31 July 1999 for the purposes of—

- (i) paragraph 14 (2) (f); or
- (ii) subsection 22 (2); or
- (iii) subsection 45G (1); and

(b) is expressed to have effect from a date not earlier than 1 July 1999;

the determination is taken to have effect from that date.

“(2) This section ceases to operate on 31 July 1999.”.

PART 3—AMENDMENTS OF THE LOTTERIES ACT 1964

9 Principal Act

In this Part, “Principal Act” means the *Lotteries Act 1964*.²

10 Interpretation

Section 4 of the Principal Act is amended by inserting in subsection (1) the following definition:

“ ‘determined fee’ means the fee (if any) determined under section 18A for the purposes of the provision in which the expression occurs;”.

11 Approval of lotteries

Section 7 of the Principal Act is amended by omitting from subsection (1A) “fee determined under section 18A for the purposes of this section” and substituting “determined fee”.

12 Insertion

After section 7 of the Principal Act the following section is inserted:

“7AA. Variation of approval

“(1) A person who has been granted approval to conduct a lottery under section 7 may apply to the Minister for variation of the approval.

“(2) An application shall be in writing and accompanied by the determined fee.”.

13 Exemption from fees

Section 7A of the Principal Act is amended by omitting “the fee referred to in subsection 7 (1A)” and substituting “a fee required under section 7 or 7AA”.

14 Insertion

After section 20 of the Principal Act the following section is inserted:

“21. Transitional provision—certain determinations may be retrospective

“(1) Despite section 7 of the *Subordinate Laws Act 1989*, if a determination of a fee under section 18A—

(a) is made before 31 July 1999 for the purposes of subsection 7AA (2); and

(b) is expressed to have effect from a date not earlier than 1 July 1999;

the determination is taken to have effect from that date.

“(2) This section ceases to operate on 31 July 1999.”.

PART 4—AMENDMENTS OF THE TAXATION ADMINISTRATION ACT 1999

15 Principal Act

In this Part, “Principal Act” means the *Taxation Administration Act 1999*.³

16 Interpretation

Section 3 of the Principal Act is amended by inserting in subsection (1) the following definition:

“ ‘determined fee’ means the fee (if any) determined under section 138A for the purposes of the provision in which the expression occurs;”.

17 Objection

Section 100 of the Principal Act is amended by adding at the end the following subsections:

- “(2) An objection shall be accompanied by the determined fee.
- “(3) The Commissioner shall refund a fee paid under this section if—
- (a) the Commissioner allows the objection in whole or in part; or
 - (b) the taxpayer appeals to the Tribunal and—
 - (i) the Tribunal or a court hearing an appeal on the matter upholds the objection in whole or in part;
 - (ii) the period in which any further appeal can be made has ended; and
 - (iii) neither the taxpayer nor the Commissioner has appealed against the decision in relation to a part of the objection that was upheld.”.

18 Insertion

After section 139 of the Principal Act the following section is inserted:

“139A. Determination of fees

The Minister may, by notice in writing published in the *Gazette*, determine fees for the purposes of this Act.”.

19 Insertion

After section 140 of the Principal Act the following section is inserted:

“141. Transitional provision—certain determinations may be retrospective

“(1) Despite section 7 of the *Subordinate Laws Act 1989*, if a determination of a fee under section 139A—

- (a) is made before 31 July 1999 for the purposes of subsection 100 (2); and
- (b) is expressed to have effect from a date not earlier than 1 July 1999;

the determination is taken to have effect from that date.

“(2) This section ceases to operate on 31 July 1999.”.

NOTES

Principal Acts

1. Reprinted as at 1 March 1999.
2. Reprinted as at 30 April 1997.
3. Act No. 4, 1999.

[Presentation speech made in Assembly on 4 May 1999]

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