

2007

**THE LEGISLATIVE ASSEMBLY FOR THE
AUSTRALIAN CAPITAL TERRITORY**

**ASSEMBLY AMENDMENT FOR THE
UTILITIES (ENERGY INDUSTRY LEVY)
AMENDMENT BILL 2007**

EXPLANATORY STATEMENT

Circulated by the authority of

Jon Stanhope MLA
Chief Minister

Assembly Amendments for the Utilities (Energy Industry Levy) Amendment Bill 2007

PURPOSE

The purpose of the first Assembly Amendment is to rectify a typographical mistake in the proposed new section 54C(5) and to ensure consistency with the proposed new sections 54H(1)(a) and 54I(2)(b).

The purpose of the second Assembly Amendment is to add an explanatory note to reinforce client legal privilege under new section 54J(3).

DETAILS OF THE ASSEMBLY AMENDMENT

Clause 1 changes the date, which is refer to in the definition of NC in the proposed new section 54C(5), from 1 October to 15 September. This amendment is to rectify a typographical mistake and to ensure consistency with the proposed new sections 54H(1)(a) and 54I(2)(b).

Clause 2 adds a note alerting the reader to the Legislation Act, section 170(1) and section 171(1). This amendment adds a note about privileges against self incrimination and exposure to civil penalty and about client legal privilege. This was recommended by the Scrutiny of Bills committee.

Clause 9 changes the reference from section 4(ka) *Utilities Act 2000* to section 4(ka) of the *Taxation Administration Act*. The new section provides that the new Part 3A (Energy industry levy) of the *Utilities Act 2000* is a tax law under the *Taxation Administration Act 1999*. As a tax law, Part 3A is subject to provisions of the *Taxation Administration Act 1999* about the administration and enforcement of tax laws generally. This amendment is to rectify a typographical mistake and to ensure consistency with the entire Clause 9.