

NORTHERN TERRITORY OF AUSTRALIA

TAXATION (ADMINISTRATION) REGULATIONS

As in force at 1 July 2001

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NORTHERN TERRITORY OF AUSTRALIA

As in force at 1 July 2001

TAXATION (ADMINISTRATION) REGULATIONS

Regulations under the *Taxation (Administration) Act*

1 Citation

These Regulations may be cited as the *Taxation (Administration) Regulations*.

2 Definition

In these Regulations, unless the contrary intention appears:

prescribed document means a document that is:

- (a) an application for an authority or for registration under Part III of the Act;
- (b) a return;
- (c) a declaration;
- (d) a statement or record referred to in Division 2 of Part III of the Act; or
- (e) any other document required or authorized by the Act to be furnished to the Commissioner.

3 Prescribed documents – signature

- (1) A prescribed document shall be signed:
 - (a) in the case of an individual – by that individual;
 - (b) in the case of trustees – by one or more of those trustees;
 - (c) in the case of a firm – by one or more of the partners of that firm; or
 - (d) in the case of a company – by the secretary of that company.

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- (2) A prescribed document signed by one or more trustees is not invalid by reason only of the failure of that trustee or those trustees, as the case may be, to sign the document in accordance with the terms of the relevant trust.
 - (3) Subregulation (2) does not affect the right of any other trustee or a beneficiary of a trust to take proceedings in relation to a breach of trust.

4 Address for service

- (1) A person lodging or furnishing a prescribed document shall give an address in Australia for service of notices.
- (2) A person who changes an address given under subregulation (1) before duty in respect of that document is paid shall, within one month of the change, notify the Commissioner of the change.
- (3) If an address given under subregulation (1) or (2) is a postal address, the person lodging or furnishing the prescribed document shall also give:
 - (a) if that person is not a company – the residential address of that person; or
 - (b) if that person is a company – either the registered office, or the place of business, of that company.

Penalty: 100 dollars.

5 Lodgement, &c., of documents, &c.

A prescribed document required or permitted under the Act to be assessed shall be left at or sent by prepaid post to, and payment of tax or duty shall be made at or sent by prepaid post to, any office of the Commissioner established in the Territory.

6 Commissioner may accept documents

The Commissioner may accept a prescribed document if he is of the view that it is in a form substantially similar to the form approved in relation to that document.

7 Witnesses' expenses

- (1) Fees and expenses to be paid to witnesses required under the Act to attend and give evidence shall be at the same rates, and subject to the same conditions, as the witnesses' expenses that are, from time to time, provided under Rules of Court made under section 86 of the *Judiciary Act 1903* of the Commonwealth.

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- (2) The Commissioner may, for good reason, require the person in respect of whose return, instrument or other document the witnesses' evidence is required, to pay any fees and expenses referred to in subregulation (1).
 - (3) Fees and expenses required under subregulation (2) to be paid are a debt due to the Territory and recoverable in a court of competent jurisdiction.

8 Writing, &c., on prescribed documents, &c.

The Commission may cause or permit any writing or notation to be made on any prescribed documents, as he thinks fit.

9 Postage

If a prescribed document or letter is addressed to the Commissioner, the postage payable in respect thereof shall be prepaid by the sender.

11 Recognised stock exchanges

- (1) For the purposes of Division 8A of Part III of the Act, a stock exchange that is a member of the Federation Internationale des Bourse de Valuers is a recognised stock exchange.
- (2) For the purposes of Division 11 of Part III of the Act, the following are recognised stock exchanges:
 - (a) a stock exchange that is a member of the Federation Internationale des Bourse de Valuers;
 - (b) the Bendigo Stock Exchange Limited;
 - (c) the Stock Exchange of Newcastle Limited.

ENDNOTES
1 KEY

Key to abbreviations

amd = amended	od = order
app = appendix	om = omitted
bl = by-law	pt = Part
ch = Chapter	r = regulation/rule
cl = clause	rem = remainder
div = Division	renum = renumbered
exp = expires/expired	rep = repealed
f = forms	s = section
Gaz = Gazette	sch = Schedule
hdg = heading	sdiv = Subdivision
ins = inserted	SL = Subordinate Legislation
lt = long title	sub = substituted
nc = not commenced	

2 LIST OF LEGISLATION***Taxation (Administration) Regulations (SL No. 19, 1978)***

Notified	30 June 1978
Commenced	1 July 1978

Amendment of Taxation (Administration) Regulations (SL No. 55, 1988)

Notified	23 December 1988
Commenced	23 December 1988

Amendment of the Taxation (Administration) Regulations (SL No. 45, 1990)

Notified	1 October 1990
Commenced	1 October 1990

Amendment of Taxation (Administration) Regulations (SL No. 8, 1997)

Notified	9 April 1997
Commenced	9 April 1997

Amendment of Taxation (Administration) Regulations (SL No. 3, 1998)

Notified	11 February 1998
Commenced	11 February 1998

Amendment of Taxation (Administration) Regulations (SL No. 31, 1999)

Notified	13 October 1999
Commenced	13 October 1999

Taxation (Administration) Amendment Act 2000 (Act No. 36, 2000)

Assent date	27 June 2000
Commenced	pt 1: 27 June 2000 (s 2(1)); pt 2: 16 May 2000 (s 2(2)); pts 3 to 8: 1 July 2000 (s 2(3))

Amendment of Taxation (Administration) Regulations (SL No. 28, 2001)

Notified	13 June 2001
Commenced	1 July 2001 (r 2 and s 2(3)) <i>Financial Relations Agreement (Consequential Provisions) Act 2000 (Act No. 32, 2000)</i>

