

NORTHERN TERRITORY OF AUSTRALIA  
TAXATION (ADMINISTRATION) AMENDMENT ACT 1998

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**No. 19 of 1998**

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## NORTHERN TERRITORY OF AUSTRALIA

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### AN ACT

to amend the *Taxation (Administration) Act*

[Assented to 30 March 1998]

**B**E it enacted by the Legislative Assembly of the Northern Territory of Australia, with the assent as provided by the *Northern Territory (Self-Government) Act 1978* of the Commonwealth, as follows:

1. SHORT TITLE

This Act may be cited as the *Taxation (Administration) Amendment Act 1998*.

2. PRINCIPAL ACT

The *Taxation (Administration) Act* is in this Act referred to as the Principal Act.

3. INTERPRETATION

Section 4 of the Principal Act is amended --

- (a) by inserting after the definition of "company" in subsection (1) the following:

"'convertible Crown lease' means a Crown lease granted by the Territory under the terms of which the lessee has the right to surrender the lease in exchange for the grant of an estate in fee simple in the land or part of the land held under the lease;"

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- (b) by omitting from the definition of "conveyance" in subsection (1) "transferred to" and substituting "transferred or assigned to (or agreed to be transferred or assigned to)";
- (c) by omitting from the definition of "conveyance" in subsection (1) "lease or patent" and substituting "lease, other than a convertible Crown lease, or a patent";
- (d) by omitting from the definition of "lease" in subsection (1) "'lease' includes" and substituting "'lease' includes a lease granted under an Act, "; and
- (e) by omitting paragraph (aa) from the definition of "lease" in subsection (1).

4. REPEAL AND SUBSTITUTION

Section 6 of the Principal Act is repealed and the following substituted:

"6. DELEGATION

"(1) The Commissioner may, in writing, delegate to a person all or any of the Commissioner's powers and functions under this Act, other than this power of delegation.

"(2) A delegation under this section may be to a named person or to a person from time to time holding, acting in or performing the duties of an office, designation or position.

"(3) A power or function delegated under this section is, when exercised or performed by the delegate, to be taken to have been exercised or performed by the Commissioner.

"(4) A delegation under this section does not prevent the exercise of a power or the performance of a function by the Commissioner."

5. DISCLOSURE OF INFORMATION TO COMMONWEALTH, STATE OR TERRITORY OFFICERS

Section 116E of the Principal Act is amended -

- (a) by omitting from subsection (1)(d) "or" (last occurring);
- (b) by omitting from subsection (1)(e) "by it." and substituting "by it, "; and

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- (c) by inserting after subsection (1)(e) the following:
  - "(f) the Chief Executive Officer of Customs, appointed under section 5 of the *Customs Administration Act 1985* of the Commonwealth, or a person authorised by him or her; or
  - (g) the Director of the Australian Transaction Report and Analysis Centre, established under section 35 of the *Financial Transactions Report Act 1988* of the Commonwealth, or a person authorised by him or her."
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