

NORTHERN TERRITORY OF AUSTRALIA

DEBITS TAX AMENDMENT ACT 2002

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Act No. 54 of 2002

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# NORTHERN TERRITORY OF AUSTRALIA

Act No. 54 of 2002

## AN ACT

to amend the *Debits Tax Act*

*[Assented to 10 October 2002],  
[Second reading 21 August 2002]*

The Legislative Assembly of the Northern Territory enacts as follows:

**1. Short title**

This Act may be cited as the *Debits Tax Amendment Act 2002*.

**2. Commencement**

(1) Section 4 is taken to have come into operation on 20 August 2002.

(2) The remaining provisions of this Act come into operation on the day on which the Administrator's assent to this Act is declared.

**3. Principal Act**

The *Debits Tax Act* is in this Act referred to as the Principal Act.

**4. Liability to tax**

Section 9 of the Principal Act is amended by inserting at the end the following:

"(3) If –

- (a) a financial institution promoted the establishing and keeping of an account with the financial institution outside the Territory;
- (b) after, or during the course of, that promotion a person residing in the Territory, or one or more persons residing in the Territory jointly, established and kept an account with the financial institution outside the Territory; and
- (c) it is reasonable to conclude that the promotion and the subsequent establishment and keeping of the account was for a purpose (collateral or otherwise) of avoiding the liability to pay the tax imposed by this Act on eligible debits made to the account,

the financial institution and the account holder or account holders are jointly and severally liable to pay the tax imposed by this Act on an eligible debit made to the account."

**5. Offences relating to furnishing returns and giving other information**

Section 13 of the Principal Act is amended –

- (a) by omitting subsection (1) and substituting the following:

"(1) A person must not –

- (a) fail or neglect to furnish any information as and when required by this Act or the Commissioner; or
- (b) without just cause, refuse or neglect to attend and give evidence when required, or to answer truthfully and fully a question put, by the Commissioner or an officer employed in the administration of this Act and duly authorised by the Commissioner.

Penalty: If the offender is a natural person – 40 penalty units.

If the offender is a body corporate – 200 penalty units.

"(1A) A person must not fail or neglect to furnish a return as and when required by this Act or by the Commissioner.

Penalty: If the offender is a natural person – 20 penalty units.

If the offender is a body corporate – 100 penalty units.

## *Debits Tax Amendment Act 2002*

"(1B) A person must not make or deliver a return which is false in a material particular or make a false answer whether orally or in writing.

Penalty: If the offender is a natural person – 100 penalty units or imprisonment for 6 months.

If the offender is a body corporate – 500 penalty units."; and

(b) by omitting from subsection (2) "Penalty: \$500." and substituting the following:

"Penalty: If the offender is a natural person – 100 penalty units.

If the offender is a body corporate – 500 penalty units."

### **6. Evading tax**

Section 14 of the Principal Act is amended by omitting all the words after "this Act." and substituting the following:

"Penalty: If the offender is a natural person – 100 penalty units and treble the amount of tax evaded or attempted to be evaded.

If the offender is a body corporate – 500 penalty units and treble the amount of tax evaded or attempted to be evaded."

### **7. Obstructing officers**

Section 17 of the Principal Act is amended by omitting "Penalty: \$500." and substituting the following:

"Penalty: If the offender is a natural person – 400 penalty units or imprisonment for 2 years.

If the offender is a body corporate – 2 000 penalty units."

### **8. Financial institutions to keep records**

Section 17A of the Principal Act is amended by omitting from subsection (1) "Penalty: 100 penalty units." and substituting the following:

"Penalty: If the offender is a natural person – 100 penalty units.

If the offender is a body corporate – 500 penalty units."

### **9. New sections**

The Principal Act is amended by inserting after section 18 in Part 5 the following:

**"18A. Access to books etc.**

"(1) In this section –

'Territory employee' means a Chief Executive Officer or an employee as defined in the *Public Sector Employment and Management Act* who is authorised by the Commissioner to exercise powers under this section.

"(2) For the purposes of this Act, a Territory employee –

- (a) may, at all reasonable times, enter any land or premises; and
- (b) is entitled to full and free access at all reasonable times to all books, documents and other records on the land or premises and to make copies of, or take extracts from, the books, documents and other records.

"(3) A Territory employee who enters land or premises in pursuance of this section is not authorised to remain on the land or premises if, on being requested by the occupier of the land or premises to do so, he or she does not produce a certificate in writing under the hand of the Commissioner certifying that he or she is authorised to exercise powers under this section.

"(4) The occupier of land or premises entered or proposed to be entered by a Territory employee under this section must provide the Territory employee with all reasonable facilities and assistance for the effective exercise of his or her powers and performance of his or her functions under that subsection.

Penalty: If the offender is a natural person – 100 penalty units or imprisonment for 6 months.

If the offender is a body corporate – 500 penalty units.

**"18B. Incriminating information**

"(1) A person who is required under this Act to furnish information, answer a question or produce or otherwise furnish a record, book, account or other document is not excused from doing so on the ground that the information, answer, record, book, account or other document might tend to incriminate the person.

"(2) Information furnished, an answer given or a record, book, account or other document produced or otherwise furnished by a person referred to in subsection (1) is not admissible in evidence against the person in criminal proceedings other than proceedings under this Act."