



NORTHERN TERRITORY OF AUSTRALIA

No. 22 of 1990

AN ACT

to amend the *Taxation (Administration) Act*

[Assented to 7 June 1990]

BE 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 1990*.

2. COMMENCEMENT

This Act shall come into operation on the commencement of the *Stamp Duty Amendment Act 1990*.

3. PRINCIPAL ACT

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

4. INTERPRETATION

Section 4 of the Principal Act is amended by omitting the definition of "court document".

5. REPEAL

Division 12A of Part III of the Principal Act is repealed.

Taxation (Administration) Amendment

6. REFUNDS

- (1) Where before the commencement of this Act -
 - (a) an adhesive stamp had been affixed to an instrument referred to in item 21 of Schedule 1 to the *Stamp Duty Act* as then in force by a person; and
 - (b) the instrument had not been filed in the relevant court,

the person may deliver the instrument to the Commissioner and apply to him, in accordance with an approved form, for a refund of the amount of duty denoted by the stamp.

(2) If the Commissioner is satisfied that an adhesive stamp had been so affixed to the instrument and that the instrument had not been filed in the Court, he shall cause the stamp to be destroyed and shall refund to the applicant the amount of duty denoted by the stamp.
