



# NORTHERN TERRITORY OF AUSTRALIA

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No. 34 of 1987

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## AN ACT

to amend the *Taxation (Administration) Act*

[Assented to 31 July, 1987]

**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 (No. 2) 1987*.

2. COMMENCEMENT

This Act shall come into operation on 1 August 1987.

3. PRINCIPAL ACT

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

4. INTERPRETATION

Section 4(1) of the Principal Act is amended by omitting from the definition of "return" the words "or 75" and substituting ", 75 or 80E".

5. TOURISM MARKETING DUTY AMENDMENTS

Section 80A of the Principal Act is amended -

- (a) by omitting the definition of "accommodation house" and substituting the following:
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*Taxation (Administration) Amendment (No. 2)*

"'accommodation house' means a motel, hotel, guest-house, boarding-house, lodging-house, caravan park, apartment, flat or residence of any kind (including a demountable building) which provides or is held out as providing accommodation as a commercial enterprise, whether with or without the provision of other services or facilities, or, as the case requires, the proprietor thereof, but does not include -

- (a) an apartment, flat or residence which, in the opinion of the Commissioner, is usually let for purposes other than the provision of accommodation for periods of less than 14 days or temporary accommodation as a commercial enterprise, or the proprietor thereof; or
- (b) a hostel or other similar establishment providing accommodation, being a hostel or establishment which the Minister, by notice in the *Gazette*, has declared not to be an accommodation house for the purposes of this Division, or the proprietor thereof;";
- (b) by omitting from the definition of "accommodation unit" the word "sleeping" (twice occurring);
- (c) by inserting after the definition of "manager" the following:

"'offset pricing arrangement' means an arrangement, contract, agreement, plan or understanding (whether enforceable or unenforceable and whether a person affected by the offset pricing arrangement is a party to it or not) which appears to the Commissioner to, directly or indirectly, -

- (a) alter the incidence of tourism marketing duty;
- (b) alter the amount which, but for the offset pricing arrangement, would be paid or payable for accommodation in an accommodation unit; or
- (c) avoid, reduce or postpone any liability to tourism marketing duty;"; and
- (d) by omitting from the definition of "tourism marketing duty" the words "on a tourism marketing duty invoice" and substituting "pursuant to this Division".

*Taxation (Administration) Amendment (No. 2)*

6. REGISTRATION

Section 80C(4) of the Principal Act is amended by omitting all words after paragraph (a) and substituting the following:

"(b) an accommodation house registered under this Division -

- (i) in the case of an individual - becomes bankrupt;
- (ii) in the case of a body corporate - is or is being wound up or has a liquidator, receiver or official manager appointed in respect of it; or
- (iii) in any case -
  - (A) ceases to carry on business as such; or
  - (B) contravenes or fails to comply with, or evades or attempts to evade, a provision of this Act,

the Commissioner may revoke the registration of the accommodation house."

7. REPEAL AND SUBSTITUTION

Sections 80D, 80E and 80F of the Principal Act are repealed and the following substituted:

"80D. INSTRUMENT TO BE MADE OUT

"(1) The manager of an accommodation house shall make out or cause to be made out, in respect of each letting of an accommodation unit after 31 March 1988, an instrument showing -

- (a) the period for which the accommodation unit was let at the time the instrument was made out;
- (b) the total amount paid or payable for accommodation in the accommodation unit at the time the instrument is made out;
- (c) the name of the accommodation house; and
- (d) such other information as the Commissioner may require.

"(2) Subsection (1) does not apply to the letting of a site in a caravan park on which is to be erected, and on which is erected, a tent or tents or similar temporary shelter only.

*Taxation (Administration) Amendment (No. 2)*

"(3) The instrument under subsection (1) shall be made out -

- (a) when the let of the accommodation unit has ceased; or
- (b) at the expiry of a period of 14 days after the commencement of the let,

whichever is earlier.

"(4) Where the amount shown in an instrument under subsection (1) appears to the Commissioner to be less than that which would have been paid or payable for accommodation in the accommodation unit by an ordinary person similarly circumstanced to that of the actual occupant, the Commissioner may determine the amount to be shown in the instrument.

"(5) Where the amount shown in an instrument under subsection (1) appears to the Commissioner to have been affected by an offset pricing arrangement, the Commissioner shall adjust the amount so as to counteract any tourism marketing duty advantage obtained from or under the arrangement.

"(6) Without limiting the generality of subsection (5), the Commissioner may, in making an adjustment under that subsection, have regard to the amount that, in the Commissioner's opinion, would have, or might be expected to have or would in all likelihood have, been paid or payable in respect of accommodation in the accommodation unit if the arrangement had not been entered into.

"80E. RETURNS AND PAYMENT

"(1) Within 21 days after the expiry of the month of April 1988 and each subsequent month, a return in an approved form shall be forwarded to the Commissioner by or on behalf of each registered accommodation house, setting out -

- (a) the sum of the amounts shown on each such tourism marketing duty invoice as being paid or payable for accommodation;
- (b) a computation of the amount of tourism marketing duty disclosed as being payable in relation to the return; and
- (c) such other information as the Commissioner may require.

*Taxation (Administration) Amendment (No. 2)*

"(2) A return sent to the Commissioner under subsection (1) shall be verified by the signature of the manager of the accommodation house.

"(3) Any tourism marketing duty disclosed on a return as being payable under subsection (1)(b) shall be payable, in the time specified in subsection (1), by or on behalf of the accommodation house which forwarded the return to the Commissioner.

"(4) The proprietor of a registered accommodation house in respect of which a return in accordance with subsection (1) is not forwarded to the Commissioner as required by that subsection is guilty of an offence.

Penalty: \$500 and a further \$500 for each week or part of a week during which the offence continues.

"80F. EXTENSION OF TIME

"(1) The Commissioner may, on the application in writing by or on behalf of a registered accommodation house in relation to the time specified in section 80E(1) within which a return must be made and tourism marketing duty paid, authorize the extension or variation of that time -

- (a) specifically, in respect of a particular return or payment; or
- (b) generally, in respect of all returns or payments,

in respect of the accommodation house.

"(2) The Commissioner may at any time revoke an authority under subsection (1).

"(3) Where the Commissioner authorizes an extension or variation of time under this section, then, for the purposes of this Act, the time specified in section 80E(1) shall be construed as if it were the time so extended or varied."

8. MANAGER MAY RECOVER DUTY FROM OCCUPANTS

Section 80G(1) of the Principal Act is amended by omitting "the duty paid" and substituting "any duty paid or payable".

9. BOOKS, ACCOUNTS, &c.

Section 126(1) of the Principal Act is amended by omitting "and 13" and substituting ", 13 and 13A".