



# NORTHERN TERRITORY OF AUSTRALIA

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No. 68 of 1981

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## AN ACT

To amend the Taxation (Administration) Act

[Assented to 31 August 1981]

**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 1981.

### 2. COMMENCEMENT

This Act shall come into operation or be deemed to have come into operation, as the case may be, on 1 September 1981.

### 3. PRINCIPAL ACT

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

### 4. TRANSITIONAL

A court document which was lodged or filed with a court prior to the commencement of this Act shall be deemed to be duly stamped in accordance with the Principal Act as amended by this Act.

### 5. INTERPRETATION

Section 4 of the Principal Act is amended by inserting after the definition of "court" the following:

"'court document' means a document lodged or filed with a court and upon which duty is imposed;".

Taxation (Administration) Amendment

6. NEW DIVISION

The Principal Act is amended by inserting after section 70 the following:

"Division 12A - Court Documents

"70A. COURT DOCUMENTS LIABLE FOR DUTY

"At the time that a court document is lodged or filed with a court, it shall be duly stamped.

"70B. PERSON LIABLE TO PAY DUTY

"Duty imposed on a court document is payable by the person lodging or filing the document, or on whose behalf a document is lodged or filed, with the court.

"70C. HOW DUTY DENOTED

"The payment of duty on a court document shall be denoted by adhesive stamp.

"70D. COPIES LIABLE FOR DUTY

"Where duty is imposed on a court document and a person seeks to have a copy of the document sealed, endorsed or otherwise dealt with by the court, the copy shall be liable to duty as a counterpart or copy."

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