

Serial 131  
Taxation  
(Administration)  
Mr Reed

NORTHERN TERRITORY OF AUSTRALIA  
TAXATION (ADMINISTRATION) AMENDMENT BILL 1998

TABLE OF PROVISIONS

Clause

1. Short title
2. Commencement
3. Principal Act
4. Interpretation
5. Secrecy
6. When instruments lodged and duty payable
7. Registration of instruments not duly stamped
8. Evasion of duty
9. Certain financial institutions to be registered
10. Returns and payment
11. Repeal and substitution:  
  
"29Q. FINANCIAL INSTITUTION NOT PREVENTED  
RECOVERING DUTY FROM ACCOUNT HOLDER"
12. Repeal and substitution:  
  
"44. INSURER NOT PREVENTED RECOVERING TAX  
FROM PERSON PAYING PREMIUMS"
13. Repeal and substitution:  
  
"49. LIFE INSURER NOT PREVENTED RECOVERING  
TAX FROM PERSON PAYING PREMIUMS"
14. Valuation of real property
15. When statement to be lodged
16. Assessment of duty payable on motor vehicle  
certificate of registration
17. Broker's statement on transfer
18. Application of SCH - regulated transfer  
provisions of Duties Act 1997 of New South  
Wales
19. Certain particulars to be recorded

- 20. Repeal and substitution:
  - "79. LENDER NOT PREVENTED RECOVERING DUTY FROM USER"
- 21. Accommodation houses to be registered
- 22. Instrument to be made out
- 23. Returns and payment
- 24. Assessment
- 25. Offences relating to instruments
- 26. Interpretation
- 27. Repeal and substitution:
  - "123. CONTINUING OFFENCES"
- 28. Repeal and substitution:
  - "123A. REGULATORY OFFENCES"
- 29. Regulations
- 30. Further amendments

SCHEDULE



## NORTHERN TERRITORY OF AUSTRALIA

### A BILL for AN ACT

to amend the *Taxation (Administration) Act*

**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. COMMENCEMENT

(1) Sections 7(b), 18(a), (b) and (c) and 29(a) are to be taken to have come into operation on 1 July 1998.

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

Taxation (Administration) Amendment

4. INTERPRETATION

Section 4 of the Principal Act is amended by omitting from the definition of "motor vehicle certificate of registration" in subsection (1) the words before paragraph (b) and substituting the following:

"'motor vehicle certificate of registration' means a certificate of registration issued on the registration or the transfer of the registration of a motor vehicle under the *Motor Vehicles Act* but does not include -

- (a) a motor vehicle certificate of registration issued to the person in whose name the vehicle was last registered before it was issued (whether registered in the Territory or elsewhere and whether or not that registration has expired) except if that motor vehicle certificate of registration is a motor vehicle certificate of registration belonging to a class of certificate of registration prescribed for the purposes of this paragraph;".

5. SECRECY

Section 7 of the Principal Act is amended -

- (a) by omitting from subsection (2) (a) "or"; and
- (b) by inserting after subsection (2) (a) the following:
  - "(ab) a person performing, in pursuance of employment by the Territory, a function under -
    - (i) the *Mineral Royalty Act*; or
    - (ii) the *Petroleum Act* in relation to a royalty payable under that Act; or".

6. WHEN INSTRUMENTS LODGED AND DUTY PAYABLE

Section 9 of the Principal Act is amended by inserting after subsection (1B) the following:

- "(1C) A person who fails to comply with subsection (1), (1A) or (1B) commits an offence.

Penalty: \$5,000."

*Taxation (Administration) Amendment*

7. REGISTRATION OF INSTRUMENTS NOT DULY STAMPED

Section 9A of the Principal Act is amended —

- (a) by omitting from subsection (1) "\$1,000" and substituting "\$5,000"; and
- (b) by omitting from subsection (3) "Stamp Duties Act 1920" and substituting "Duties Act 1997".

8. EVASION OF DUTY

Section 10 of the Principal Act is amended —

- (a) by omitting from subsection (1) "is guilty of an offence punishable upon being found guilty by a fine of not less than \$100 or more than \$1,000" and substituting "commits an offence and is liable, on being found guilty, to a penalty not exceeding \$10,000"; and
- (b) by omitting from subsection (2) "is guilty of an offence punishable upon a being found guilty by a fine of not less than \$100 or more than \$1,000" and substituting "commits an offence and is liable, on being found guilty, to a penalty not exceeding \$10,000".

9. CERTAIN FINANCIAL INSTITUTIONS TO BE REGISTERED

Section 29J of the Principal Act is amended by omitting from subsection (1) "\$500 and a further \$500 for each week or part of a week during which the offence continues" and substituting "\$5,000".

10. RETURNS AND PAYMENT

Section 29N of the Principal Act is amended —

- (a) by omitting from subsection (4) "\$500" and substituting "\$5,000"; and
- (b) by adding at the end of subsection (6) the following:

"Penalty: \$5,000.".

11. REPEAL AND SUBSTITUTION

Section 29Q of the Principal Act is repealed and the following substituted:

*Taxation (Administration) Amendment*

"29Q. FINANCIAL INSTITUTION NOT PREVENTED RECOVERING  
DUTY PAID FROM ACCOUNT HOLDER

"Nothing in this Act prevents a registered financial institution that has paid or is liable to pay electronic debit transaction duty in respect of the debit transactions of an account holder recovering an amount equal to the duty paid or payable from the account holder.".

12. REPEAL AND SUBSTITUTION

Section 44 of the Principal Act is repealed and the following substituted:

"44. INSURER NOT PREVENTED RECOVERING TAX FROM PERSON  
PAYING PREMIUMS

"Nothing in this Act prevents an insurer that has paid or is liable to pay tax imposed on a policy of insurance recovering an amount equal to the tax paid or payable from the person who pays the premiums under the policy of insurance.".

13. REPEAL AND SUBSTITUTION

Section 49 of the Principal Act is repealed and the following substituted:

"49. LIFE INSURER NOT PREVENTED RECOVERING TAX FROM  
PERSON PAYING PREMIUMS

"Nothing in this Act prevents a life insurer that has paid or is liable to pay tax imposed on a life policy recovering an amount equal to the tax paid or payable from the person who pays the premiums under the life policy.".

14. VALUATION OF REAL PROPERTY

Section 56E of the Principal Act is amended by inserting after subsection (1) the following:

"(1A) A person must comply with a requirement of the Commissioner under subsection (1)(a).

Penalty: \$5,000.".

15. WHEN STATEMENT TO BE LODGED

Section 56K of the Principal Act is amended by adding after subsection(5) the following:

"(6) A person who fails to comply with subsection (1), (2) or (3) commits an offence.

*Taxation (Administration) Amendment*

Penalty: \$5,000."

16. ASSESSMENT OF DUTY PAYABLE ON MOTOR VEHICLE  
CERTIFICATE OF REGISTRATION

Section 59 of the Principal Act is amended —

- (a) by omitting from the definition of "additional equipment" in subsection (1) "not included in the list price"; and
- (b) by omitting from subsection (1) the definitions of "dutiable value" and "list price" and substituting the following:

"'dutiable value' means —

- (a) in the case of the transfer of a motor vehicle by a sale and purchase at arm's length — the sum of the amount for which the motor vehicle and any additional equipment in or added to the motor vehicle was sold (which is to include any deposit paid and any trade-in allowance) and the amount paid for dealer delivery charges; or
- (b) in any other case — the market value of the motor vehicle and the additional equipment in or added to the motor vehicle as at the date the transaction that gives rise to the application for registration of the motor vehicle is entered into or at the date the application for registration is made, whichever is the greater."

17. BROKER'S STATEMENT ON TRANSFER

Section 63 of the Principal Act is amended —

- (a) by adding at the end of subsection (1) the following:

"Penalty: \$5,000.";

- (b) by adding at the end of subsection (2) the following:

"Penalty: \$5,000."; and

- (c) by omitting from subsection (3) "\$100" and substituting "\$5,000".

*Taxation (Administration) Amendment*

18. APPLICATION OF SCH — REGULATED TRANSFER PROVISIONS  
OF *DUTIES ACT 1997* OF NEW SOUTH WALES

Section 70 of the Principal Act is amended —

- (a) by omitting from subsection (1) "the provisions of the *Stamp Duties Act 1920*" and substituting "Divisions 1 and 2 of Part 4 of Chapter 2 of the *Duties Act 1997*";
- (b) by omitting from subsection (2) "*Stamp Duties Act 1920*" and substituting "*Duties Act 1997*";
- (c) by omitting from subsection (3) "*Stamp Duties Act 1920*" and substituting "*Duties Act 1997*"; and
- (d) by omitting from subsection (3) "is guilty of an offence and is liable, on conviction, to a penalty not exceeding \$2,000" and substituting "commits an offence and is liable, on being found guilty, to a penalty not exceeding \$5,000".

19. CERTAIN PARTICULARS TO BE RECORDED

Section 74 of the Principal Act is amended —

- (a) by adding at the end of subsection (1) the following:  
"Penalty: \$5,000."; and
- (b) by adding at the end of subsection (2) the following:  
"Penalty: \$5,000.".

20. REPEAL AND SUBSTITUTION

Section 79 of the Principal Act is repealed and the following substituted:

"79. LENDER NOT PREVENTED RECOVERING DUTY FROM USER

"Nothing in this Act prevents a registered lender that has paid or is liable to pay duty imposed on a hiring arrangement recovering an amount equal to the duty paid or payable from the user under the hiring arrangement.".



*Taxation (Administration) Amendment*

21. ACCOMMODATION HOUSES TO BE REGISTERED

Section 80B of the Principal Act is amended by omitting from subsection (1) "\$500 and a further \$500 for each week or part of a week during which the offence continues" and substituting "\$5,000".

22. INSTRUMENT TO BE MADE OUT

Section 80D of the Principal Act is amended by inserting after subsection (3) the following:

"(3A) A person who fails to comply with subsection (1) or (3) commits an offence.

Penalty: \$5,000."

23. RETURNS AND PAYMENT

Section 80E of the Principal Act is amended by omitting subsection (4) and substituting the following:

"(4) The proprietor of a registered accommodation house who fails to comply with this section commits an offence.

Penalty: \$5,000."

24. ASSESSMENT

Section 81 of the Principal Act is amended by adding after subsection (2) the following:

"(3) A person who fails to comply with this section commits an offence.

Penalty: \$5,000."

25. OFFENCES RELATING TO STATEMENTS

Section 83F of the Principal Act is amended by omitting subsection (1) and substituting the following:

"(1) A person who, in respect of a transaction to which this Division applies, fails to lodge a statement under section 83B within 6 months after the date on which a change in beneficial ownership or an acquisition or creation of dutiable property occurs as a result of the transaction commits an offence.

Penalty: \$5,000.

*Taxation (Administration) Amendment*

"(1A) A person who, in respect of a transaction to which this Division applies, lodges a statement under section 83B which is false or misleading in a material particular commits an offence.

Penalty: \$10,000."

26. INTERPRETATION

Section 116A of the Principal Act is amended -

- (a) by omitting from paragraph (e) of the definition of "Taxation Act" in subsection (1) "or";
- (b) by omitting from paragraph (f) of the definition of "Taxation Act" in subsection (1) "Act." and substituting "Act; or"; and
- (c) by adding at the end of the definition of "Taxation Act" in subsection (1) the following:

"(g) the *Fuel Subsidies Act*,

and any other Act prescribed for the purposes of this definition."

27. REPEAL AND SUBSTITUTION

Section 123 of the Principal Act is repealed and the following substituted:

"123. CONTINUING OFFENCES

"(1) If, in committing an offence against a provision of this Act or the Regulations, a person fails to do an act within the time for doing the act specified in the provision, in addition to the offence for failure to do the act within the time the person commits an additional offence on each day after the expiry of the time during which the act continues not to be done.

"(2) On being found guilty of an offence referred to in subsection (1), a person is, in addition to the penalty for failure to do the act within the time, liable to a penalty not exceeding \$100 for each day after the expiry of the time during which the offence continues."

## Taxation (Administration) Amendment

### 28. REPEAL AND SUBSTITUTION

Section 123A of the Principal Act is repealed and the following substituted:

#### "123A. REGULATORY OFFENCES

"An offence against section 9, 9A, 14(1), 17A(11), 29J, 29N, 39, 42, 45, 48, 52, 57, 62, 63, 64, 69N, 71, 74, 75, 76, 80B or 80E is a regulatory offence."

### 29. REGULATIONS

Section 129 of the Principal Act is amended —

- (a) by omitting from paragraph (ba) "Stamp Duty Act 1920" and substituting "Duties Act 1997";
- (b) by omitting from paragraph (c) "and";
- (c) by inserting after paragraph (c) the following:

"(ca) designating an offence against a regulation as a regulatory offence; and"; and
- (d) by omitting from paragraph (d) "\$100" and substituting "\$5,000".

### 30. FURTHER AMENDMENTS

The provisions of the Principal Act specified in the Schedule are amended as provided for in the Schedule.

#### SCHEDULE

#### AMENDMENTS

Section 30

Provision	Amendment	
	omit	substitute
Section 14(1)	"\$50"	"\$5,000"
Section 14(3)	"\$1,000 or imprisonment for 6 months"	"Imprisonment for 2 years"

*Taxation (Administration) Amendment*

Section 17A(11)	"\$1,000"	"\$5,000"
Section 39(1)	"\$200"	"\$5,000"
Section 42(1)	"\$50"	"\$5,000"
Section 44A(4)	"\$100"	"\$5,000"
Section 44B(1)	"\$500"	"\$5,000"
Section 44B(2)	"\$200"	"\$5,000"
Section 45(1)	"\$200"	"\$5,000"
Section 48(1)	"\$50"	"\$5,000"
Section 52(2) and (3)	"\$20"	"\$5,000"
Section 55(2)	"\$200"	"\$5,000"
Section 57(1)	"\$200"	"\$5,000"
Section 59(6)	"\$1,000"	"\$10,000"
Section 62(3)	"\$500"	"\$5,000"
Section 64(1)	"\$50"	"\$5,000"
Section 69N	"\$500"	"\$5,000"
Section 71(8)	"\$200"	"\$5,000"
Section 75(1)	"\$50"	"\$5,000"
Section 76(2)	"\$50"	"\$5,000"

*Taxation (Administration) Amendment*

Section 77	"\$200"	"\$10,000"
Section 83E	"\$5,000"	"\$10,000"
Section 87(1)	"\$2,000"	"\$10,000"
Section 87(4)	"\$1,000"	"\$10,000"
Section 88(1)	"\$2,000"	"\$10,000"
Section 89(1)	"\$2,000"	"\$10,000"
Section 116D(6)	"request made"	"request made or requirement"
	"\$1,000"	"\$10,000"
Section 116E(4)	"\$5,000 or imprisonment for 12 months"	"Imprisonment for 2 years"
Section 126(1)	"\$500"	"\$10,000"
Section 127(3)	"\$500"	"Imprisonment for 2 years"

---

---

○

○

○

○