

Regulations under the *Taxation (Administration)*
Ordinance

I, JOHN ARMSTRONG ENGLAND, the Administrator of the Northern Territory of Australia, having received the advice of the Executive Council, hereby make the following regulations under the *Taxation (Administration) Ordinance*.

Dated this 30th day of June, 1978.

J. A. ENGLAND
Administrator

TAXATION (ADMINISTRATION) REGULATIONS

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| Citation | 1. These Regulations may be cited as the Taxation (Administration) Regulations. |
| Definition | 2. In these Regulations, unless the contrary intention appears—
“prescribed document” means a document that is—
(a) an application for an authority or for registration under Part III of the Ordinance;
(b) a return;
(c) a declaration;
(d) a statement or record referred to in Division 2 of Part III of the Ordinance; or
(e) any other document required or authorized by the Ordinance to be furnished to the Commissioner. |
| Prescribed documents—signature | 3. (1) A prescribed document shall be signed—
(a) in the case of an individual—by that individual;
(b) in the case of trustees—by one or more of those trustees;
(c) in the case of a firm—by one or more of the partners of that firm; or
(d) in the case of a company—by the secretary of that company.

(2) A prescribed document signed by one or more trustees is not invalid by reason only of the failure of that trustee or those trustees, as the case may be, to sign the document in accordance with the terms of the relevant trust.

(3) Sub-regulation (2) does not affect the right of any other trustee or a beneficiary of a trust to take proceedings in relation to a breach of trust. |
| Address for service | 4. (1) A person lodging or furnishing a prescribed document shall give an address in Australia for service of notices.

(2) A person who changes an address given under sub-regulation (1) before duty in respect of that document is paid shall, within one month of the change, notify the Commissioner of the change. |

*Notified in the *Northern Territory Government Gazette* on 30 June, 1978.

(3) If an address given under sub-regulation (1) or (2) is a postal address, the person lodging or furnishing the prescribed document shall also give—

- (a) if that person is not a company—the residential address of that person; or
- (b) if that person is a company—either the registered office, or the place of business, of that company.

Penalty: 100 dollars.

5. A prescribed document required or permitted under the Ordinance to be assessed shall be left at or sent by prepaid post to, and payment of tax or duty shall be made at or sent by prepaid post to, any office of the Commissioner established in the Territory. Lodgement, &c., of documents, &c.

6. The Commissioner may accept a prescribed document if he is of the view that it is in a form substantially similar to the form approved in relation to that document. Commissioner may accept documents

7. (1) Fees and expenses to be paid to witnesses required under the Ordinance to attend and give evidence shall be at the same rates, and subject to the same conditions, as the witnesses' expenses that are, from time to time, provided under Rules of Court made under section 86 of the *Judiciary Act* 1903 of the Commonwealth. Witnesses' expenses

(2) The Commissioner may, for good reason, require the person in respect of whose return, instrument or other document the witnesses' evidence is required, to pay any fees and expenses referred to in sub-regulation (1).

(3) Fees and expenses required under sub-regulation (2) to be paid are a debt due to the Territory and recoverable in a court of competent jurisdiction.

8. The Commissioner may cause or permit any writing or notation to be made on any prescribed documents, as he thinks fit. Writing, &c., on prescribed documents, &c.

9. If a prescribed document or letter is addressed to the Commissioner, the postage payable in respect thereof shall be prepaid by the sender. Postage