

Notes

¹ This is a compilation of the *Taxation Administration Act 2003* and includes the amendments made by the other written laws referred to in the following table ^{1a},
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Compilation table

Short title	Number and Year	Assent	Commencement
<i>Taxation Administration Act 2003</i>	1 of 2003	20 Mar 2003	Act other than s. 34(2)(c), (4) and (5), 41(2) and (4), 47(8), 48, 56(3), 57(3) and 59 and the definition of “non-reviewable” in the Glossary: 1 Jul 2003 (see s. 2 and <i>Gazette</i> 27 Jun 2003 p. 2383); s. 127: 2 Jan 2004 (see s. 2 and <i>Gazette</i> 19 Dec 2003 p. 5137); Balance to be proclaimed ^{1a}
<i>Business Tax Review (Assessment) Act (No. 2) 2003</i> s. 95, 100 and 108 ³	66 of 2003	5 Dec 2003	s. 108: 1 Jul 2003 (see s. 2(5)); s. 95(1)-(4) & (5)(a): 1 Jan 2004 (see s. 2(1) & (2) and <i>Gazette</i> 30 Dec 2003 p. 5721); s. 100: 1 Jul 2004 (see s. 2(3)); s. 95(5)(b): 1 Jul 2004 (see s. 2(1) & (2) and <i>Gazette</i> 21 May 2004 p. 1711)
<i>Revenue Laws Amendment and Repeal Act 2004</i> Pt. 4	12 of 2004	29 Jun 2004	29 Jun 2004 (see s. 2(1))
<i>Revenue Laws Amendment (Tax Relief) Act 2004</i> Pt. 3 and 4 ⁵	82 of 2004	8 Dec 2004	8 Dec 2004 (see s. 2(1))
<i>State Administrative Tribunal (Conferral of Jurisdiction) Amendment and Repeal Act 2004</i> Pt. 2 Div. 124 ⁶	55 of 2004	24 Nov 2004	1 Jan 2005 (see s. 2 and <i>Gazette</i> 31 Dec 2004 p. 7130)

^{1a} On the date as at which this compilation was prepared, provisions referred to in the following table had not come into operation and were therefore not included in this compilation. For the text of the provisions see the endnotes referred to in the table.

Provisions that have not come into operation

Short title	Number and Year	Assent	Commencement
<i>Taxation Administration Act 2003</i> , s. 34(2)(c), (4) and (5), 47(8), 48, 56(3), 57(3) and 59 ²	1 of 2003	20 Mar 2003	To be proclaimed (see s. 2)
<i>Criminal Procedure and Appeals (Consequential and Other Provisions) Act 2004</i> s. 80 and 82 ⁷	84 of 2004	16 Dec 2004	2 May 2005 (see s. 2 and <i>Gazette</i> 31 Dec 2004 p. 7129 (correction in <i>Gazette</i> 7 Jan 2005 p. 53))

On the date as at which this compilation was prepared, the *Taxation Administration Act 2003* s. 34(2)(c), (4) and (5), 47(8), 48, 56(3), 57(3), 59 and the definition of “non-reviewable” in the Glossary had not come into operation. They read as follows:

“

34. Right to object

(2) ...

(c) a directly reviewable decision;

(4) Where a decision of the Commissioner is by any of the taxation Acts declared to be directly reviewable a taxpayer may, within 60 days of being notified in writing of the decision, apply to the State Administrative Tribunal for a review of the decision.

[(5) repealed]

[Section 34 amended by No. 55 of 2004 s. 1171.]

47. Arrangements for instalments and extensions of time

(8) A decision of the Commissioner under this section in connection with extending time for payment of tax or approving payment of tax in instalments is directly reviewable.

[Section 47 amended by No. 55 of 2004 s. 1179.]

48. No action to compel approval of tax payment arrangement

No action can be brought in a court to compel the Commissioner to approve a tax payment arrangement.

56. Waiver of tax

(3) A decision by the Commissioner to waive tax, or not to waive tax, is directly reviewable.

[Section 56 amended by No. 55 of 2004 s. 1180.]

57. Writing off tax liability

(3) A decision by the Commissioner to write off a liability, or not to write off a liability, is directly reviewable.

[Section 57 amended by No. 55 of 2004 s. 1181.]

59. No action to compel waiver or writing off

(1) No action can be brought in a court to compel the Commissioner to waive payment of tax or to write off a tax liability.

(2) Subsection (1) does not prevent an appeal from a decision of the State Administrative Tribunal.

[Section 59 amended by No. 55 of 2004 s. 1182.]

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The *Business Tax Review (Assessment) Act (No. 2) 2003* s. 100(3) reads as follows:

“

100. Taxation Administration Act 2003 amended and transitional

(3) The amendment effected by this section does not apply in relation to a policy of insurance of the kind described in that section 114(3)(f) if the period for which the insurance is effected commenced on or before 29 June 2004.

4 The amendment in the *Workers' Compensation Reform Act 2004* s. 174 is not included because the paragraph it sought to amend had been deleted by the *Business Tax Review (Assessment) Act (No. 2) 2003* s. 100 before the amendment purported to come in to operation.

5 The *Revenue Laws Amendment (Tax Relief) Act 2004* Pt. 4 reads as follows:

“

Part 4 — Reassessment

20. Certain instruments to be assessed again

- (1) In this section —
- “**Commissioner**” means the Commissioner of State Revenue appointed in accordance with the *Taxation Administration Act 2003* section 6;
 - “**duty**” means duty payable under the *Stamp Act 1921*;
 - “**former provisions**” means the provisions of the *Stamp Act 1921* that are amended by the *Revenue Laws Amendment (Tax Relief) Act (No. 2) 2004* Part 4, as those provisions were enacted immediately before 29 October 2004;
 - “**instrument**” means a conveyance or transfer of property or a contract, agreement or other instrument that is chargeable with duty as a conveyance or transfer of property;
 - “**new provisions**” means the provisions of the *Stamp Act 1921* as amended by the *Revenue Laws Amendment (Tax Relief) Act (No. 2) 2004* Part 4.
- (2) The Commissioner must make an assessment under the new provisions of the duty on any instrument —
- (a) which was first executed on or after 29 October 2004; and
 - (b) on which duty has been assessed under the former provisions.
- (3) Subsection (2) does not authorise the Commissioner to make an assessment under the new provisions of the duty on an instrument to the extent (if any) to which the former provisions apply in relation to it under the *Revenue Laws Amendment (Tax Relief) Act (No. 2) 2004* section 9(2)(b).
- (4) The *Taxation Administration Act 2003* sections 18 and 54(1)(a) apply in relation to an assessment under subsection (2) as if it were a reassessment under section 16 of that Act.

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6 The *State Administrative Tribunal (Conferral of Jurisdiction) Amendment and Repeal Act 2004* Pt. 5, the *State Administration Tribunal Act 2004* s. 167 and 169, and the *State Administrative Tribunal Regulations 2004* r. 28 and 42 deal with certain transitional issues some of which may be relevant for this Act.

7 On the date as at which this compilation was prepared, the *Criminal Procedure and Appeals (Consequential and Other Provisions) Act 2004* s. 80, which gives effect to Sch. 2, and s. 82 had not come into operation. It reads as follows:

“

80. Various Acts amended (Sch 2)

Each Act listed in Schedule 2 is amended as set out in that Schedule immediately below the short title of the Act.

”

Schedule 2 cl. 136 reads as follows:

“

Schedule 2 — Amendments to change terminology

[s. 80]

136. Taxation Administration Act 2003

s. 100(1)	Delete “by a complaint” and insert instead — “ on an application supported by evidence ”.
s. 112(2)	Delete “complaint” and insert instead — “ prosecution notice ”. Delete “complaint is laid” and insert instead — “ prosecution is commenced ”.
s. 123	Delete “complaint” in the 3 places it occurs and in each place insert instead — “ charge ”.

”

“

82. References to “defendant” changed to “accused”

Each provision listed in Table 2, 3 or 4 to this section is amended by deleting any expression listed in Table 1 column 1 in each place it occurs (whether in ordinary type, italics, bold or capitals) and in each place inserting instead (in corresponding type) the expression opposite the deleted expression in Table 1 column 2.

Table 1

Delete	Insert instead
A defendant	An accused
a defendant	an accused
a defendant’s	an accused’s
defendant	accused
defendants	accused
Defendants’	Accused’s
Defendants	Accused
the defendant	the accused
the defendant’s	the accused’s

Table 2 — Various provisions

<i>Taxation Administration Act 2003</i>	s. 106(2) s. 109(2) s. 113 s. 123
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