

76AU. Definitions and operation

- (1) In this Division —
- “**assessment**” means the assessment of duty issued in relation to the statement;
- “**duty**” means duty chargeable under Division 2 or 3, whichever is applicable;
- “**statement**” means the statement that was charged with duty;
- “**taxpayer**” means —
- (a) a person liable under section 76AM to pay duty; or
 - (b) a corporation liable under section 76AT to pay duty.
- (2) This Division is in addition to the provisions of Part III relating to the reassessment of duty and does not affect the operation of those provisions.

[Section 76AU inserted by No. 60 of 2000 s. 19.]