

1985

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

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Presented and read a first time, 22 February 1985

(*Treasurer*)

**A BILL**

FOR

**An Act to make certain amendments consequent upon the enactment of the *Trust Recoupment Tax Assessment Act 1985***

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

**PART I—PRELIMINARY**

**Short title**

- 5     **1.** This Act may be cited as the *Trust Recoupment Tax (Consequential Amendments) Act 1985*.

**Commencement**

- 2.** This Act shall come into operation on the day on which the *Trust Recoupment Tax Assessment Act 1985* comes into operation.

**PART II—AMENDMENT OF THE ADMINISTRATIVE DECISIONS (JUDICIAL REVIEW) ACT 1977**

**Principal Act**

3. The *Administrative Decisions (Judicial Review) Act 1977*<sup>1</sup> is in this Part referred to as the Principal Act.

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**Schedule 1**

4. Schedule 1 to the Principal Act is amended by inserting in paragraph (e) “*Trust Recoupment Tax Assessment Act 1985*” before “*Wool Tax (Administration) Act 1964*”.

**PART III—AMENDMENT OF THE LOCAL GOVERNMENT (PERSONAL INCOME TAX SHARING) ACT 1976**

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**Principal Act**

5. The *Local Government (Personal Income Tax Sharing) Act 1976*<sup>2</sup> is in this Part referred to as the Principal Act.

**Interpretation**

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6. Section 3 of the Principal Act is amended—

- (a) by omitting “and” (last occurring) from paragraph (a) of the definition of “gross personal income tax collections” in sub-section (1);
- (b) by adding at the end of that definition the following word and paragraph:

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“and (c) amounts received by the Commissioner during the year in respect of liability for trust recoupment tax;”;

- (c) by omitting “or” (last occurring) from paragraph (a) of the definition of “refund of personal income tax” in sub-section (1);
- (d) by adding at the end of that definition the following word and paragraph:

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“or (c) a refund made by the Commissioner during the year on account of trust recoupment tax;” and

- (e) by inserting after the definition of “trustee” in sub-section (1) the following definition:

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“‘trust recoupment tax’ means trust recoupment tax, late payment tax, applied penalty tax and penalty tax, as defined by sub-section 3 (1) of the *Trust Recoupment Tax Assessment Act 1985*;”.

**PART IV—AMENDMENT OF THE STATES (TAX SHARING AND HEALTH GRANTS) ACT 1981**

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**Principal Act**

7. The *States (Tax Sharing and Health Grants) Act 1981*<sup>3</sup> is in this Part referred to as the Principal Act.

### **Schedule 1**

8. Schedule 1 to the Principal Act is amended by adding at the end thereof the following item:

“Tax collected under the *Trust Recoupment Tax Assessment Act 1985* Commissioner of Taxation”.

## **PART V—AMENDMENT OF THE TAXATION ADMINISTRATION ACT 1953**

### **Principal Act**

9. The *Taxation Administration Act 1953*<sup>4</sup> is in this Part referred to as the Principal Act.

### **Interpretation**

10. Section 8J of the Principal Act is amended by inserting in paragraph (2) (k) “or of the *Trust Recoupment Tax Assessment Act 1985*” after “1982”.

### **Penalty taxes to be alternative to prosecution for certain offences**

11. Section 8ZE of the Principal Act is amended by inserting in paragraph (3) (e) “or of the *Trust Recoupment Tax Assessment Act 1985*” after “1982”.

## **PART VI—AMENDMENT OF THE TAXATION (INTEREST ON OVERPAYMENTS) ACT 1983**

### **Principal Act**

12. The *Taxation (Interest on Overpayments) Act 1983*<sup>5</sup> is in this Part referred to as the Principal Act.

### **Interpretation**

13. Section 3 of the Principal Act is amended—

(a) by omitting “or” (last occurring) from sub-paragraph (a) (i) of the definition of “objection” in sub-section (1);

(b) by adding at the end of paragraph (a) of that definition the following word and sub-paragraph:

“or (iii) sub-section 4 (1) of the *Trust Recoupment Tax Assessment Act 1985*”; and

(c) by inserting after paragraph (c) of the definition of “relevant tax” in sub-section (1) the following paragraph:

“(ca) trust recoupment tax, applied penalty tax or penalty tax, as defined in sub-section 3 (1) of the *Trust Recoupment Tax Assessment Act 1985*.”.

4 *Trust Recoupment Tax (Consequential Amendments)* No. , 1985

**NOTES**

1. No. 59, 1977, as amended. For previous amendments, see No. 66, 1978; No. 111, 1980; Nos. 111, 115, 122, 137, 140 and 153, 1982; Nos. 62 and 146, 1983; and No. 76, 1984.
2. No. 123, 1976, as amended. For previous amendments, see No. 93, 1977; No. 127, 1979; No. 25, 1980; No. 100, 1981; and Nos. 71 and 123, 1984.
3. No. 99, 1981, as amended. For previous amendments, see Nos. 8 and 94, 1982; Nos. 31, 51 and 53, 1983; and No. 70, 1984.
4. No. 1, 1953, as amended. For previous amendments, see Nos. 28, 39, 40 and 52, 1953; No. 18, 1955; No. 39, 1957; No. 95, 1959; No. 17, 1960; No. 75, 1964; No. 155, 1965; No. 93, 1966; No. 120, 1968; No. 216, 1973; No. 133, 1974; No. 37, 1976; Nos. 19 and 59, 1979; Nos. 39 and 117, 1983; and No. 123, 1984.
5. No. 12, 1983, as amended. For previous amendments, see No. 123, 1984.