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THE PARLIAMENT OF THE COMMONWEALTH OF  
AUSTRALIA

SENATE

AUSTRALIAN NATIONAL UNIVERSITY BILL 1991

SUPPLEMENTARY EXPLANATORY MEMORANDUM

Amendments to be Moved on Behalf of  
the Government

(Circulated by authority of the  
Minister for Higher Education and Employment Services,  
the Hon Peter Baldwin MP)





## Amendments of the Australian National University Bill 1991

### OUTLINE

The amendments provide for the Australian National University to be subject to payroll tax under the law of a State or Territory. At present the University is subject to such tax through a regulation to the Australian National University Act 1946. The amendments will mean that the University is subject to such tax under its primary legislation, and remove the power of the Governor-General to make regulations providing that the University's general exemption from taxation does not apply in relation to taxation under a specified law.

The amendments are in response to comments on the Bill made by the Senate Standing Committee for the Scrutiny of Bills.

### FINANCIAL IMPACT

The amendments have no financial impact.

## NOTES ON THE AMENDMENTS

Amendment 1: Clause 48, subclause(1): The amendment is as a consequence of amendment 2 which reduces the number of subclauses under clause 48 from three to two.

Amendment 2: Clause 48, subclauses (2) and (3): The amendment deletes subclauses (2) and (3) and substitutes a new subclause (2).

The deletion of subclause (2) is a minor drafting matter. The subclause is unnecessary given that section 4A of the Debits Tax Act 1982 provides that taxation imposed by this Act is not imposed in relation to debits made on or after 1 January 1991, and bearing in mind that the Australian National University Bill would not commence until 1 January 1992. The specific exemption from sales tax is redundant given the more general exemption in clause 48(1).

The deletion of subclause (3) and substitution of the new subclause (2) has the effect of making the University subject to payroll tax under its primary legislation, rather than by regulation as is the case at present. This also has the effect of removing the power of the Governor-General to make regulations which provide that the University's general exemption from taxation does not apply in relation to taxation under a specified law.