

1983

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

Presented and read a first time, 11 May 1983

(*Treasurer*)

A BILL

FOR

An Act to amend the *States (Tax Sharing and Health Grants) Act 1981*

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

Short title, &c.

5 **1.** (1) This Act may be cited as the *States (Tax Sharing and Health Grants) Amendment Act 1983*.

(2) The *States (Tax Sharing and Health Grants) Act 1981*¹ is in this Act referred to as the Principal Act.

Commencement

10 **2.** (1) Subject to sub-section (2), this Act shall come into operation on the day on which it receives the Royal Assent.

(2) Sections 3 and 4 shall be deemed to have come into operation on 18 June 1981.

Interpretation

3. Section 4 of the Principal Act is amended by adding at the end thereof the following sub-section:

“(3) An amount of, or in respect of, a tax included in a class of taxes specified in Schedule 1 shall not be taken, for any purpose of this Act, to have been received by the Commonwealth until that amount is received by the relevant authority in relation to the class of taxes in which that tax is included.”.

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Taxes collected by Commonwealth

4. Section 6 of the Principal Act is amended—

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(a) by omitting from sub-section (4) “of the whole or any part of amounts received by the Commonwealth, whether in that year or a previous year, in respect of taxes included in that class” and substituting “, in respect of taxes included in that class, whether each such refund is constituted solely by an amount (in this sub-section called a ‘relevant amount’) representing the whole or any part of an amount or amounts received by the Commonwealth, whether in that year or a previous year, in respect of taxes included in that class or partly by the relevant amount and partly by interest upon the relevant amount”;

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(b) by inserting after sub-section (4) the following sub-section:

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“(4A) In determining, for the purposes of sub-section (3), the net amount received by the Commonwealth in a year in respect of taxes included in a class of taxes specified in Schedule 1, there shall be included in that amount any amount received by the Commonwealth during that year by way of a penalty (however described) arising from the non-payment by the due date—

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(a) of an amount of a tax included in that class of taxes; or

(b) of an amount required to be paid to the Commonwealth in that year on account of a possible liability to pay a tax included in that class of taxes.”; and

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(c) by adding at the end thereof the following sub-section:

“(11) For the purposes of this section, an amount shall be taken to have been received by the Commonwealth in a particular year in respect of a tax included in a class of taxes specified in Schedule 1 if it has been received by the Commonwealth in that year on account of a possible liability to pay that tax, whether or not any liability to pay that tax subsequently arises.”.

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Schedule 1

5. Schedule 1 of the Principal Act is repealed and the following Schedule is substituted:

SCHEDULE 1

Section 6

COMMONWEALTH TAXES

Column 1 Taxes	Column 2 Relevant authorities
Customs duty on imports collected under <i>Customs Act 1901</i>	Comptroller-General of Customs
Customs duty on coal exports collected under section 133 of <i>Customs Act 1901</i>	Comptroller-General of Customs
Excise duty (other than coal excise and canned fruit excise) collected under <i>Excise Act 1901</i>	Comptroller-General of Customs
Income tax collected under <i>Income Tax Assessment Act 1936</i>	Commissioner of Taxation
Sales tax collected under <i>Sales Tax Assessment Acts (Nos. 1-9) 1930</i>	Commissioner of Taxation
Departure tax collected under <i>Departure Tax Collection Act 1978</i>	Secretary, Department of Immigration and Ethnic Affairs
Estate duty collected under <i>Estate Duty Assessment Act 1914</i>	Commissioner of Taxation
Gift duty collected under <i>Gift Duty Assessment Act 1941</i>	Commissioner of Taxation
Tax collected under the <i>Bank Account Debits Tax Administration Act 1982</i>	Commissioner of Taxation
Tax collected under the <i>Taxation (Unpaid Company Tax) Assessment Act 1982</i>	Commissioner of Taxation

NOTE

1. No. 99, 1981, as amended. For previous amendments, see Nos. 8 and 94, 1982.

