

EXPOSURE DRAFT

1 Inserts for
2 **Tax Laws Amendment (2011 Measures**
3 **No. 8) Bill 2011: Assessment of amounts**
4 **under indirect tax laws**

5

EXPOSURE DRAFT (22/08/2011)

6

Commencement information

Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
2. Schedule 1, Part 1	1 July 2012.	1 July 2012
3. Schedule 1, Part 2	1 January 2017.	1 January 2017
4. Schedules 2 and 3	1 July 2012.	1 July 2012
5. Schedule 4	The day this Act receives the Royal Assent.	

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Schedule 1—Assessment of amounts under indirect tax laws

Part 1—Amendments commencing on 1 July 2012

Division 1—Main amendments

Taxation Administration Act 1953

1 Before Part 4-15 in Schedule 1

Insert:

Part 4-1—Returns and assessments

Division 155—Assessments

Table of Subdivisions

Guide to Division 155

155-A Scope of Division

155-B Making assessments

155-C Amending assessments

155-D Validity and review of assessments

Guide to Division 155

155-1 What this Division is about

This Division contains rules relating to assessments.

The rules in this Division deal with the following:

- (a) how assessments are made or amended and their effect;
- (b) review of assessments.

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1 Subdivision 155-A—Scope of Division

2 Table of sections

3	155-5	Scope of Division
4	155-7	Entities

5 155-5 Scope of Division

6 This Division applies to an *assessable amount under an *indirect
7 tax law.

8 Example: A net amount, net fuel amount or amount of indirect tax payable on an
9 importation of goods.

10 155-7 Entities

11 This Division applies, in relation to:

- 12 (a) an *assessable amount under a *taxation law; and
- 13 (b) an entity under that taxation law;

14 in the same way as it applies to an entity under the *Income Tax*
15 *Assessment Act 1997*.

16 Subdivision 155-B—Making assessments

17 Table of sections

18	155-10	Commissioner may make assessment
19	155-15	Commissioner must give notice of assessment
20	155-17	Self-assessment
21	155-18	Assessment of indirect tax on importations and customs dealing
22	155-19	Request for assessment

23 155-10 Commissioner may make assessment

24 The Commissioner may at any time make an assessment of an
25 *assessable amount (including an assessment that the amount is
26 nil).

27 Note 1: For amendment of assessments, see Subdivision 155-C.

28 Note 2: An assessment can be reviewed: see Subdivision 155-D.

29 155-15 Commissioner must give notice of assessment

- 30 (1) The Commissioner must give you notice of an assessment of an
31 *assessable amount of yours as soon as practicable after the
32 assessment is made.

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Note: This section also applies to an amended assessment: see section 155-55.

- (2) The Commissioner may give you the notice electronically if you are required to lodge, or have lodged, the return (if any) that relates to the *assessable amount electronically.

155-17 Self-assessment

- (1) The Commissioner is treated as having made an assessment under section 155-10 of an *assessable amount mentioned in an item of the following table, if the document mentioned in the item is given to the entity mentioned in the item:

Self-assessed amounts			
Item	Column 1	Column 2	Column 3
	Assessable amount	Entity	Document
1	your *net amount for a *tax period	the Commissioner	your *GST return for the tax period
2	your *net fuel amount for a *tax period	the Commissioner	your *fuel tax return for the tax period
3	the *GST, payable by you on a *taxable importation	Customs	return given under paragraph 69(5)(c) or 70(7)(a) of the <i>Customs Act 1901</i> in relation to the importation

- (2) The assessment is treated as having been made on the day the document is given to the entity mentioned in column 2.

- (3) The amount assessed is the amount (including a nil amount) worked out in accordance with the information stated in the document.

- (4) The document is treated as being a notice of the assessment:

(a) signed by the Commissioner, a *Second Commissioner, a *Deputy Commissioner or a delegate of the Commissioner; and

(b) given to you under section 155-15 on the day the document is given to the entity.

- (5) This section does not apply to an *assessable amount if the Commissioner has already assessed the assessable amount on or before the day mentioned in paragraph (4)(b).
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155-18 Assessment of indirect tax on importations and customs dealing

- (1) The Commissioner is treated as having made an assessment under section 155-10 of the *GST, *luxury car tax or *wine tax (whichever is applicable) payable by you on a *taxable importation, *taxable importation of a luxury car or *customs dealing, if:
- (a) the document mentioned in column 1 of an of item of the following table is communicated to Customs in respect of the importation or dealing; and
 - (b) Customs gives the document mentioned in column 2 of the item to an entity in respect of the importation or dealing.

Customs documents

Item	Column 1 Document communicated to Customs	Column 2 Document given to an entity
1	an import declaration (within the meaning of the <i>Customs Act 1901</i>)	an *import declaration advice
2	a self-assessed clearance declaration (within the meaning of the <i>Customs Act 1901</i>)	a *self-assessed clearance declaration advice

- (2) The assessment is treated as having been made on the day Customs gives the document mentioned in paragraph (1)(b) to the entity.
- (3) The amount assessed is the amount (including a nil amount) worked out in accordance with the information stated in the 2 documents.
- (4) The 2 documents are treated as together being a notice of the assessment:
- (a) signed by the Commissioner, a *Second Commissioner, a *Deputy Commissioner or a delegate of the Commissioner; and
 - (b) given to you under section 155-15 on the day Customs gives the document mentioned in paragraph (1)(b) to the entity.
- (5) This section does not apply if the Commissioner has already assessed the *GST, *luxury car tax or *wine tax on or before the day mentioned in paragraph (4)(b).

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155-19 Request for assessment

Request for assessment

- (1) You may request the Commissioner to make an assessment of an *assessable amount of yours, if:
- (a) 6 months after the day on which the relevant return (if any) for the assessable amount is given to the Commissioner, the Commissioner has not given notice of an assessment of the assessable amount to you under section 155-15; and
 - (b) you give the request to the Commissioner in the *approved form (if any) for that assessable amount.

Return and request taken to be assessment

- (2) The Commissioner is treated as having made an assessment under section 155-10 of the *assessable amount, if the Commissioner does not give notice of an assessment of the assessable amount to you under section 155-15 within 3 months after the day on which you give the request to the Commissioner under subsection (1) of this section.
- (3) The assessment is treated as having been made on the last day of that 3 months.
- (4) The amount assessed is the amount (including a nil amount) worked out in accordance with the information stated in the return and the request.
- (5) The return and the request are treated as together being a notice of the assessment:
- (a) signed by the Commissioner, a *Second Commissioner, a *Deputy Commissioner or a delegate of the Commissioner; and
 - (b) given to you under section 155-15 on the last day of that 3 months.

Subdivision 155-C—Amending assessments

Table of sections

When Commissioner may amend assessments

155-20	Amendment during period of review
155-25	Amendment on application
155-30	Amendment to give effect to private ruling

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- 1 155-33 Amendment to give effect to certain anti-avoidance declarations
2 155-35 Amendment because of review, objection or fraud

3 **Special rules about amending amended assessments**

- 4 155-40 Amending amended assessments
5 155-45 Refreshed period of review

6 **General rules**

- 7 155-55 Amended assessments are assessments
8 155-60 Refunds of amounts overpaid
9 155-65 Inconsistent assessments

10 **When Commissioner may amend assessments**

11 **155-20 Amendment during period of review**

12 *Amendment*

- 13 (1) The Commissioner may amend an assessment of an *assessable
14 amount within the *period of review for the assessment.

15 Note 1: An amendment of an assessment can be reviewed: see
16 Subdivision 155-D.

17 Note 2: This section also applies to amended assessments: see section 155-55.
18 However, there are limits on how amended assessments can be
19 amended: see sections 155-40 and 155-45.

20 *Meaning of period of review and original assessment*

- 21 (2) The *period of review*, for an assessment of an *assessable amount
22 of yours, is:

23 (a) the period:

24 (i) starting on the day on which the Commissioner gives
25 notice of the *original assessment of the assessable
26 amount to you under section 155-15; and

27 (ii) ending on the last day of the period of 4 years starting
28 the day after that day; or

29 (b) if the period of review is extended under subsection (4) or (5)
30 of this section—the period as so extended.

- 31 (3) The *original assessment*, of an *assessable amount of yours, means
32 the first assessment of the assessable amount of which the
33 Commissioner gives you notice under section 155-15.

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Extensions

- 1
- 2 (4) The Federal Court of Australia may order an extension of the
- 3 *period of review for an assessment of an *assessable amount of
- 4 yours for a specified period, if:
- 5 (a) the Commissioner has started to examine your affairs in
- 6 relation to the assessment; and
- 7 (b) the Commissioner has not completed the examination within
- 8 the period of review for the assessment; and
- 9 (c) the Commissioner, during the period of review, applies to the
- 10 Federal Court of Australia for an order extending the period;
- 11 and
- 12 (d) the Court is satisfied that it was not reasonably practicable, or
- 13 it was inappropriate, for the Commissioner to complete the
- 14 examination within the period of review, because of:
- 15 (i) any action taken by you; or
- 16 (ii) any failure by you to take action that it would have been
- 17 reasonable for you to take.
- 18 (5) You may, by written notice given to the Commissioner, consent to
- 19 the extension of the *period of review for an assessment of an
- 20 *assessable amount of yours for a specified period, if:
- 21 (a) the Commissioner has started to examine your affairs in
- 22 relation to the assessment; and
- 23 (b) the Commissioner has not completed the examination within
- 24 the period of review for the assessment; and
- 25 (c) the Commissioner, during the period of review, requests you
- 26 to consent to extending the period of review.
- 27 (6) An order may be made under subsection (4), or consent given
- 28 under subsection (5), in relation to an assessment of an *assessable
- 29 amount more than once.

155-25 Amendment on application

- 30
- 31 (1) The Commissioner may amend (the *relevant amendment*) an
- 32 assessment of an *assessable amount of yours at any time, if you
- 33 apply for an amendment in the *approved form during:
- 34 (a) the *period of review for the assessment; and
- 35 (b) in the case of an amended assessment—the period within
- 36 which the Commissioner could make the relevant amendment
- 37 under section 155-45;
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1 whichever ends last. The Commissioner may amend the
2 assessment to give effect to his or her decision on the application.

3 Note: The Commissioner must give you notice of the amended assessment
4 under section 155-15: see section 155-55.

5 *Applications taken to be notices in certain cases*

- 6 (2) An application made by you for an amendment of an assessment
7 under this section is treated as being a notice of the amended
8 assessment given to you by the Commissioner under
9 section 155-15, if:
- 10 (a) the Commissioner makes the amendment to give effect to the
11 decision on the application; and
 - 12 (b) the amendment the Commissioner makes is the amendment
13 for which you applied.
- 14 (3) The notice mentioned in subsection (2) is treated as having been
15 given to you on whichever of the following is applicable:
- 16 (a) the first day the Commissioner adjusts the balance of an
17 *RBA of yours as a result of the amendment;
 - 18 (b) the day Customs gives an *import declaration advice, or a
19 *self-assessed clearance declaration advice, to an entity in
20 respect of the relevant *taxable importation, *taxable
21 importation of a luxury car or *customs dealing as a result of
22 the amendment.

23 **155-30 Amendment to give effect to private ruling**

24 The Commissioner may amend an assessment of an *assessable
25 amount of yours at any time, if:

- 26 (a) you apply for a *private ruling during the *period of review
27 for the assessment; and
- 28 (b) the Commissioner makes a private ruling because of the
29 application.

30 The Commissioner may amend the assessment to give effect to the
31 ruling.

32 **155-33 Amendment to give effect to certain anti-avoidance 33 declarations**

34 The Commissioner may amend an assessment of an *assessable
35 amount at any time, if the Commissioner makes a declaration
36 under:

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- 1 (a) subsection 165-45(3) of the *GST Act; or
2 (b) subsection 75-45(3) of the *Fuel Tax Act 2006*;
3 (which are about compensating adjustments for anti-avoidance
4 determinations). The Commissioner may amend the assessment to
5 give effect to the declaration.

6 **155-35 Amendment because of review, objection or fraud**

- 7 Despite anything in this Subdivision, the Commissioner may
8 amend an assessment of an *assessable amount of yours at any
9 time:
10 (a) to give effect to a decision on a review or appeal; or
11 (b) as a result of an objection made by you, or pending a review
12 or appeal; or
13 (c) if he or she is of the opinion there has been fraud or evasion.

14 **Special rules about amending amended assessments**

15 **155-40 Amending amended assessments**

16 The Commissioner cannot amend an amended assessment of an
17 *assessable amount under section 155-20 if the *period of review
18 for the assessment has ended.

19 Note: The Commissioner can amend amended assessments at any time under
20 sections 155-25 to 155-35.

21 **155-45 Refreshed period of review**

- 22 (1) This section applies if the Commissioner has made one or more
23 amendments of an assessment of an *assessable amount of yours
24 under section 155-20 in relation to a particular.
- 25 (2) Despite section 155-40, the Commissioner may amend (the *later*
26 *amendment*) the amended assessment after the end of the *period
27 of review for the assessment, if:
28 (a) the Commissioner makes the later amendment before the end
29 of the period of 4 years starting on the day after the day on
30 which the Commissioner gave notice of the last of the
31 amendments mentioned in subsection (1) to you under
32 section 155-15; and
33 (b) the later amendment relates to the particular mentioned in
34 subsection (1); and

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(c) the Commissioner has not previously amended the assessment under this section in relation to the particular.

General rules

155-55 Amended assessments are assessments

An amended assessment of an *assessable amount is an assessment for all purposes of any *taxation law.

Note: The Commissioner must give notice of the amended assessment under section 155-15. Under subsection 155-25(2), an application for an amendment is treated as being notice of the amendment in certain circumstances.

155-60 Refunds of amounts overpaid

(1) This section applies if:

(a) an assessment of an *assessable amount of yours is amended; and

(b) as a result of the amendment, a *tax-related liability (the *earlier liability*) of yours is reduced.

(2) For the purposes of any *taxation law that applies the *general interest charge, the amount by which the *tax-related liability is reduced is taken never to have been payable.

Note 1: The general interest charge is worked out under Part IIA of this Act.

Note 2: Subsection 8AAB(4) of this Act lists the provisions that apply the charge.

(3) The Commissioner must apply the amount of any *tax-related liability overpaid in accordance with Divisions 3 and 3A of Part IIB of this Act (about running balance accounts and the application of payments and credits).

(4) However, if:

(a) a later amendment of an assessment of an *assessable amount is made; and

(b) all or some of your earlier liability in relation to a particular is reinstated;

this section is taken not to have applied to the extent that the earlier liability is reinstated.

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1 **155-65 Inconsistent assessments**

2 An assessment of an *assessable amount is treated as being an
3 amendment of an earlier assessment of an assessable amount, to
4 the extent that the assessments are inconsistent.

5 **Subdivision 155-D—Validity and review of assessments**

6 **Table of sections**

7 155-70 Validity of assessment
8 155-75 Review of assessments

9 **155-70 Validity of assessment**

10 The validity of any assessment of an *assessable amount is not
11 affected by non-compliance with the provisions of this Act or of
12 any other *taxation law.

13 **155-75 Review of assessments**

14 You may object, in the manner set out in Part IVC of this Act,
15 against an assessment of an *assessable amount of yours if you are
16 dissatisfied with the assessment.

17 **2 At the end of Chapter 4 in Schedule 1**

18 Add:

19 **Part 4-90—Evidence**

20 **Division 350—Evidence**

21 **Table of Subdivisions**

22 Guide to Division 350
23 350-A Evidence

24 **Guide to Division 350**

25 **350-1 What this Division is about**

26

The rules in this Division deal with the evidentiary effect of 27 official tax documents.
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1 **Subdivision 350-A—Evidence**

2 **Table of sections**

3 350-5 Evidence
4 350-10 Judicial notice of signature

5 **350-5 Evidence**

6 *Conclusive evidence*

7 (1) The following table has effect:

8

Conclusive evidence

Item	Column 1	Column 2
	The production of ...	is conclusive evidence that ...
1	(a) a <i>Gazette</i> containing a notice purporting to be issued by the Commissioner; or (b) a document that: (i) is under the hand of the Commissioner, a *Second Commissioner, a *Deputy Commissioner or a delegate of the Commissioner; and (ii) purports to be a copy of, or extract from, a document issued by the Commissioner, a Second Commissioner, a Deputy Commissioner or a delegate of the Commissioner;	the notice or document was so issued.
2	(a) a notice of assessment of an *assessable amount; or (b) a declaration under: (i) subsection 165-40(1) or 165-45(3) of the *GST Act; or (ii) subsection 75-40(1) or 75-45(3) of the <i>Fuel Tax Act 2006</i> ;	(a) the assessment or declaration was properly made; and (b) except in proceedings under Part IVC of this Act on a review or appeal relating to the assessment or declaration—the amounts and particulars of the assessment or declaration are correct.

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Prima facie evidence

- 1
- 2 (2) The production of a certificate that:
- 3 (a) is signed by the Commissioner, a *Second Commissioner, a
- 4 *Deputy Commissioner or a delegate of the Commissioner;
- 5 and
- 6 (b) states that, from the time specified in the certificate, an
- 7 amount was payable under a *taxation law (whether to or by
- 8 the Commissioner);
- 9 is prima facie evidence that:
- 10 (c) the amount is payable from that time; and
- 11 (d) the particulars stated in the certificate are correct.

12 *Signed copies are evidence*

- 13 (3) The production of a document that:
- 14 (a) appears to be a copy of, or extract from, any document (the
- 15 *original document*) made or given by or to an entity for the
- 16 purposes of a *taxation law; and
- 17 (b) is signed by the Commissioner, a *Second Commissioner, a
- 18 *Deputy Commissioner or a delegate of the Commissioner;
- 19 is evidence of the matters set out in the document to the same
- 20 extent as the original document would have been evidence of those
- 21 matters.

22 **350-10 Judicial notice of signature**

23 All courts, and all persons having by law or consent of parties

24 authority to hear, receive and examine evidence, must take judicial

25 notice of the signature of every person who is or has been:

- 26 (a) the Commissioner; or
- 27 (b) a *Second Commissioner; or
- 28 (c) a *Deputy Commissioner; or
- 29 (d) a delegate of the Commissioner;
- 30 if the signature is attached or appended to an official document.

31 **Division 2—Definitions**

32 *A New Tax System (Goods and Services Tax) Act 1999*

33 **3 Section 195-1**

34 Insert:

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1 *assessed GST*, on a *taxable importation, means the GST *assessed
2 on the taxable importation.

3 **4 Section 195-1**

4 Insert:

5 *assessed net amount*, for a *tax period, means the *net amount
6 *assessed for the tax period.

7 **5 Section 195-1**

8 Insert:

9 *assessment* has the meaning given by the *ITAA 1997.

10 **6 Section 195-1**

11 Insert:

12 *early assessed net amount* has the meaning given by subsection
13 162-145(3).

14 **7 Section 195-1 (definition of *early net amount*)**

15 Repeal the definition.

16 **8 Section 195-1**

17 Insert:

18 *original assessment* has the meaning given by section 155-20 in
19 Schedule 1 to the *Taxation Administration Act 1953*.

20 **9 Section 195-1**

21 Insert:

22 *period of review*, for an *assessment, has the meaning given by
23 section 155-20 in Schedule 1 to the *Taxation Administration Act*
24 *1953*.

25 ***A New Tax System (Luxury Car Tax) Act 1999***

26 **10 Section 27-1**

27 Insert:

28 *assessed luxury car tax*, on a *taxable importation of a luxury car,
29 means the luxury car tax *assessed on the taxable importation.

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1 **11 Section 27-1**

2 Insert:

3 *assessment* has the meaning given by the *ITAA 1997.

4 ***A New Tax System (Wine Equalisation Tax) Act 1999***

5 **12 Section 33-1**

6 Insert:

7 *assessed wine tax*, on a * customs dealing, means the wine tax
8 *assessed on the customs dealing.

9 **13 Section 33-1**

10 Insert:

11 *assessment* has the meaning given by the *ITAA 1997.

12 ***Customs Act 1901***

13 **14 Subsection 4(1)**

14 Insert:

15 *assessed GST* has the meaning given by the GST Act.

16 **15 Subsection 4(1)**

17 Insert:

18 *assessed luxury car tax* has the meaning given by the Luxury Car
19 Tax Act.

20 **16 Subsection 4(1)**

21 Insert:

22 *assessed wine tax* has the meaning given by the Wine Tax Act.

23 **17 Subsection 4(1)**

24 Insert:

25 *taxable dealing* has the meaning given by the Wine Tax Act.

26 **18 Subsection 4(1)**

27 Insert:

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1 *taxable importation* has the meaning given by the GST Act.

2 **19 Subsection 4(1)**

3 Insert:

4 *taxable importation of a luxury car* has the meaning given by the
5 Luxury Car Tax Act.

6 ***Fuel Tax Act 2006***

7 **20 Section 110-5**

8 Insert:

9 *assessed net fuel amount*, for a *tax period, or for a *fuel tax return
10 period, means the *net fuel amount *assessed for the tax period or
11 fuel tax return period.

12 **21 Section 110-5**

13 Insert:

14 *assessment* has the meaning given by the *Income Tax Assessment*
15 *Act 1997*.

16 **22 Section 110-5**

17 Insert:

18 *original assessment* has the meaning given by section 155-20 in
19 Schedule 1 to the *Taxation Administration Act 1953*.

20 **23 Section 110-5**

21 Insert:

22 *period of review*, for an *assessment, has the meaning given by
23 section 155-20 in Schedule 1 to the *Taxation Administration Act*
24 *1953*.

25 ***Income Tax Assessment Act 1997***

26 **24 Subsection 995-1(1)**

27 Insert:

28 *assessable amount* means any part of a *tax-related liability or of a
29 *tax-related entitlement.

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25 Subsection 995-1(1)

Insert:

assessed GST has the meaning given by the *GST Act.

26 Subsection 995-1(1)

Insert:

assessed net amount has the meaning given by the *GST Act.

27 Subsection 995-1(1)

Insert:

assessed net fuel amount has the meaning given by the *Fuel Tax Act 2006*.

28 Subsection 995-1(1) (definition of *assessment*)

Repeal the definition (not including the note), substitute:

assessment:

- (a) of an *assessable amount to which Division 155 in Schedule 1 to the *Taxation Administration Act 1953* applies, means an ascertainment of the assessable amount; and
- (b) of a *tax-related liability not covered by paragraph (a), has the meaning given by a *taxation law that provides for the assessment of the amount of the liability.

29 Subsection 995-1(1)

Insert:

customs dealing has the meaning given by the *Wine Tax Act.

30 Subsection 995-1(1)

Insert:

fuel tax return means a return under the *Fuel Tax Act 2006*.

31 Subsection 995-1(1)

Insert:

import declaration advice has the meaning given by the *Customs Act 1901*.

32 Subsection 995-1(1)

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1 Insert:

2 *original assessment*, of an *assessable amount to which
3 Division 155 in Schedule 1 to the *Taxation Administration Act*
4 1953 applies, has the meaning given by section 155-20 in that
5 Schedule.

6 **33 Subsection 995-1(1)**

7 Insert:

8 *period of review*, for an assessment of an *assessable amount to
9 which Division 155 in Schedule 1 to the *Taxation Administration*
10 *Act 1953* applies, has the meaning given by section 155-20 in that
11 Schedule.

12 **34 Subsection 995-1(1)**

13 Insert:

14 *self-assessed clearance declaration advice* has the meaning given
15 by the *Customs Act 1901*.

16 **35 Subsection 995-1(1)**

17 Insert:

18 *tax-related entitlement* means a pecuniary entitlement from the
19 Commonwealth arising directly under a *taxation law.

20 **Division 3—Other amendments**

21 *Administrative Decisions (Judicial Review) Act 1977*

22 **36 Paragraph (e) of Schedule 1**

23 After “Part 3-10”, insert “or 4-1”.

24 *A New Tax System (Goods and Services Tax) Act 1999*

25 **37 Section 2-30**

26 After “Parts 3-10,”, insert “4-1,”.

27 **38 Section 7-15**

28 Omit “*net amount”, substitute “amount *assessed as being the *net
29 amount”.

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1 **39 Section 7-15 (before the left-aligned note)**

2 Insert:

3 Note 1: For assessment of net amounts, see Division 155 in Schedule 1 to the
4 *Taxation Administration Act 1953.*

5 **40 Section 7-15 (left-aligned note)**

6 Omit “Note”, substitute “Note 2”.

7 **41 Section 17-1**

8 Omit the second sentence.

9 **42 Section 17-1 (note 1)**

10 Omit “Note 1”, substitute “Note”.

11 **43 Section 17-1 (note 2)**

12 Repeal the note.

13 **44 Section 27-1**

14 Omit “(the amounts payable by you or to you)”.

15 **45 Section 29-1 (note)**

16 Omit “GST”, substitute “assessed GST”.

17 **46 Subsection 29-10(4)**

18 Omit “states a *net amount that”.

19 **47 Subsection 29-15(1)**

20 Omit “GST”, substitute “*assessed GST”.

21 **48 Subsection 29-15(2)**

22 Omit “GST” (first occurring), substitute “*assessed GST”.

23 **49 Subsection 29-70(1B) (note)**

24 Repeal the note.

25 **50 Section 33-1**

26 Omit “net amounts”, substitute “assessed net amounts”.

27 **51 Section 33-1 (before note 1)**

28 Insert:

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Note 1A: For provisions about assessment (including self-assessment), see Division 155 in Schedule 1 to the *Taxation Administration Act 1953*.

1
2
3 **52 Section 33-3 (heading)**

4 Repeal the heading, substitute:

5 **33-3 When payments of assessed net amounts must be made—**
6 **quarterly tax periods**

7 **53 Paragraph 33-3(a)**

8 Omit “*net amount”, substitute “*assessed net amount”.

9 **54 Section 33-3**

10 Omit “must pay the net amount”, substitute “must pay the assessed net
11 amount”.

12 **55 Section 33-3 (table)**

13 Omit “net amount”, substitute “assessed net amount”.

14 **56 Section 33-5 (heading)**

15 Repeal the heading, substitute:

16 **33-5 When payments of assessed net amounts must be made—other**
17 **tax periods**

18 **57 Subsection 33-5(1)**

19 Omit “*net amount for”, substitute “*assessed net amount for”.

20 **58 Subsection 33-5(1)**

21 Omit “net amount to”, substitute “assessed net amount to”.

22 **59 Subsection 33-5(2)**

23 Omit “*net amount”, substitute “*assessed net amount”.

24 **60 Section 33-10 (heading)**

25 Repeal the heading, substitute:

26 **33-10 How payment of assessed net amounts are made**

27 **61 Subsection 33-10(1)**

28 Omit “any *net amounts”, substitute “any *assessed net amounts”.

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62 Subsection 33-10(1)

Omit “a net amount”, substitute “an assessed net amount”.

63 Subsection 33-10(2)

Omit “*net amounts”, substitute “*assessed net amounts”.

64 Section 33-15 (heading)

Repeal the heading, substitute:

33-15 Payments of assessed GST on importations

65 Subsection 33-15(1)

Omit “GST”, substitute “*assessed GST”.

66 Paragraph 33-15(1)(b) (note)

Omit “net amounts”, substitute “assessed net amounts”.

67 Subsection 33-15(2)

Omit “GST”, substitute “*assessed GST”.

68 Section 35-1

Omit “net amounts”, substitute “assessed net amounts”.

69 Subsection 35-5(1)

Omit “*net amount”, substitute “*assessed net amount”.

70 Section 35-10

Repeal the section, substitute:

35-10 When entitlement arises

(1) Your entitlement to be paid an amount under section 35-5 arises when the Commissioner gives you notice of the *original assessment of your *net amount for the tax period.

(2) However, if:

(a) the Commissioner amends an *assessment of your *net amount; and

(b) the amendment decreases your *assessed net amount; your entitlement to be paid any extra amount under section 35-5 (whether or not you had an entitlement to be paid under that

EXPOSURE DRAFT

1 section before the amendment) arises when the Commissioner
2 gives you notice of the amended assessment.

3 **71 Section 35-99 (note)**

4 Omit “net amounts”, substitute “assessed net amounts”.

5 **72 Subparagraph 42-10(1)(c)(iii)**

6 Omit “GST”, substitute “*assessed GST”.

7 **73 Subsection 51-55(1)**

8 Omit “the *net amount”, substitute “the *assessed net amount”.

9 **74 Paragraph 51-55(1)(a)**

10 Omit “net amount”, substitute “assessed net amount”.

11 **75 Section 51-60**

12 Omit “the *net amount”, substitute “the *assessed net amount”.

13 **76 Section 51-60**

14 Omit “that net amount”, substitute “that assessed net amount”.

15 **77 Subsection 54-60(1)**

16 Omit “the *net amount”, substitute “the *assessed net amount”.

17 **78 Paragraph 54-60(1)(a)**

18 Omit “net amount”, substitute “assessed net amount”.

19 **79 Section 54-65**

20 Omit “the *net amount”, substitute “the *assessed net amount”.

21 **80 Section 54-65**

22 Omit “that net amount”, substitute “that assessed net amount”.

23 **81 Subparagraph 60-15(1)(e)(i)**

24 Omit “GST”, substitute “*assessed GST”.

25 **82 Paragraph 60-30(1)(a)**

26 Omit “GST”, substitute “*assessed GST”.

27 **83 Sections 93-1 and 93-5**

EXPOSURE DRAFT

1 Repeal the sections, substitute:

2 **93-1 What this Division is about**

3 Your entitlements to input tax credits for creditable acquisitions
4 cease unless they are included in your assessed net amounts within
5 a limited period (generally 4 years).

6 However, this time limit does not apply in certain limited cases.

7 **93-5 Time limit on entitlements to input tax credits**

8 (1) You cease to be entitled to an input tax credit for a *creditable
9 acquisition to the extent that the input tax credit has not been taken
10 into account:

11 (a) in an *assessment of your *net amount for the tax period to
12 which the input tax credit would be attributable under
13 subsection 29-10(1) or (2); or

14 (b) during the *period of review for the assessment mentioned in
15 paragraph (a), in an assessment of your net amount for the
16 tax period to which the input tax credit is attributable.

17 Note: Section 93-10 sets out circumstances in which your entitlement to the
18 input tax credit does not cease under this section.

19 (2) This section has effect despite section 11-20 (which are about
20 entitlement to input tax credits).

21 Note: You must hold a valid tax invoice relating to a creditable acquisition
22 to be entitled to have an input tax credit for that acquisition taken into
23 account in working out your assessed net amount for a tax period: see
24 subsection 29-10(3).

25 **84 Subsection 114-15(1)**

26 Omit "GST", substitute "*assessed GST".

27 **85 Subsection 114-15(2)**

28 Omit "GST", substitute "assessed GST".

29 **86 Subsection 114-20(1)**

30 Omit "GST", substitute "*assessed GST".

31 **87 Subsection 114-20(2)**

32 Omit "GST", substitute "assessed GST".

EXPOSURE DRAFT

1 **88 Section 117-15 (heading)**

2 Repeal the heading, substitute:

3 **117-15 Refunds of assessed GST on certain reimportations of live**
4 **animals**

5 **89 Paragraph 117-15(1)(a)**

6 Omit “GST”, substitute “*assessed GST”.

7 **90 Subsection 117-15(1)**

8 Omit “GST payable”, substitute “assessed GST payable”.

9 **91 Subsection 138-5(2) (paragraph (c) of the definition of**
10 ***applicable value*)**

11 Omit “GST”, substitute “*assessed GST”.

12 **92 Subsection 139-5(2) (paragraph (c) of the definition of**
13 ***applicable value*)**

14 Omit “GST”, substitute “*assessed GST”.

15 **93 Section 151-50 (heading)**

16 Repeal the heading, substitute:

17 **151-50 When payments of assessed net amounts for annual tax**
18 **periods must be made**

19 **94 Subsection 151-50(1)**

20 Omit “*net amount for”, substitute “*assessed net amount for”.

21 **95 Subsection 151-50(1)**

22 Omit “net amount to”, substitute “assessed net amount to”.

23 **96 Subsection 151-50(2)**

24 Omit “net amounts”, substitute “assessed net amounts”.

25 **97 Subsection 151-60(2)**

26 Omit “*net amount for”, substitute “*assessed net amount for”.

27 **98 Subsection 151-60(2)**

28 Omit “net amount to”, substitute “assessed net amount to”.

EXPOSURE DRAFT

1 **99 Subsection 151-60(3)**

2 Omit “net amounts”, substitute “assessed net amounts”.

3 **100 Subsection 162-5(3)**

4 Omit “*net amounts”, substitute “*assessed net amounts”.

5 **101 Subsection 162-90(2)**

6 Omit “*net amount for”, substitute “*assessed net amount for”.

7 **102 Subsection 162-90(2)**

8 Omit “net amount to”, substitute “assessed net amount to”.

9 **103 Subsection 162-90(3)**

10 Omit “net amounts”, substitute “assessed net amounts”.

11 **104 Subsection 162-95(3)**

12 Omit “*net amount for”, substitute “*assessed net amount for”.

13 **105 Subsection 162-95(3)**

14 Omit “net amount to”, substitute “assessed net amount to”.

15 **106 Subsection 162-95(4)**

16 Omit “net amounts”, substitute “assessed net amounts”.

17 **107 Section 162-110 (heading)**

18 Repeal the heading, substitute:

19 **162-110 When payments of assessed net amounts must be made—**
20 **GST instalment payers**

21 **108 Paragraph 162-110(1)(b)**

22 Omit “*net amount”, substitute “*assessed net amount”.

23 **109 Subsection 162-110(1)**

24 Omit “net amount to”, substitute “assessed net amount to”.

25 **110 Subsection 162-110(2)**

26 Omit “net amounts”, substitute “assessed net amounts”.

27 **111 Paragraph 162-145(2)(b)**

EXPOSURE DRAFT

1 Omit “*early net amount”, substitute “*early assessed net amounts”.

2 **112 Subsection 162-145(3)**

3 Omit “*early net amounts* for the *financial year are your *net amounts”,
4 substitute “*early assessed net amounts* for the *financial year are your
5 *assessed net amounts”.

6 **113 Subparagraph 162-175(1)(b)(ii)**

7 Omit “*early net amounts”, substitute “*early assessed net amounts”.

8 **114 Subsection 162-175(3) (paragraph (c) of the definition of**
9 ***GST already payable*)**

10 Omit “*early net amounts”, substitute “*early assessed net amounts”.

11 **115 Subsection 162-180(5) (paragraph (c) of the definition of**
12 ***GST already payable*)**

13 Omit “*early net amounts”, substitute “*early assessed net amounts”.

14 **116 Subparagraph 162-185(1)(c)(iii)**

15 Omit “*early net amounts”, substitute “*early assessed net amounts”.

16 **117 Paragraph 162-190(b)**

17 Omit “*net amount”, substitute “*assessed net amount”.

18 **118 Subsection 162-195(2) (paragraph (c) of the definition of**
19 ***notified and other amounts*)**

20 Omit “*early net amounts”, substitute “*early assessed net amounts”.

21 **119 Paragraph 162-200(4)(b)**

22 Omit “*net amount”, substitute “*assessed net amount”.

23 **120 Section 165-40**

24 Before “For the purpose”, insert “(1)”.

25 **121 Paragraph 165-40(a)**

26 Omit “has ended”, substitute “ended before 1 July 2012”.

27 **122 At the end of paragraph 165-40(b)**

28 Add “, if the GST is payable before 1 July 2012”.

29 **123 Section 165-40 (note)**

EXPOSURE DRAFT

1 Repeal the note.

2 **124 At the end of section 165-40**

3 Add:

4 (2) The Commissioner must take such action as he or she considers
5 necessary to give effect to a declaration made under this section.

6 **125 Paragraph 165-45(1)(a)**

7 Omit “section 165-40”, substitute “subsection 165-40(1)”.

8 **126 Subsections 165-45(3) and (5) (note)**

9 Repeal the note.

10 **127 Section 165-50**

11 Repeal the section, substitute:

12 **165-50 Declaration has effect according to its terms**

13 For the purpose of making an *assessment, a statement in a
14 declaration under this Subdivision has effect according to its terms,
15 despite the provisions of this Act outside of this Division.

16 **128 Section 171-1**

17 Omit “GST”, substitute “assessed GST”.

18 **129 Subsection 171-5(1)**

19 Omit “GST”, substitute “*assessed GST”.

20 **130 Subsection 171-5(1) (note)**

21 Omit “GST and luxury car tax”, substitute “assessed GST and assessed
22 luxury car tax”.

23 **131 Subsection 171-5(1A)**

24 Omit “GST”, substitute “*assessed GST”.

25 **132 Subsection 171-5(1A) (note)**

26 Omit “GST and luxury car tax”, substitute “assessed GST and assessed
27 luxury car tax”.

28 **133 Subsection 171-5(2)**

29 Omit “GST”, substitute “assessed GST”.

EXPOSURE DRAFT

A New Tax System (Luxury Car Tax) Act 1999

134 Subsection 2-10(1)

Omit “luxury car tax on importations”, substitute “assessed luxury car tax on importations”.

135 Section 2-25

After “Parts 3-10”, insert “, 4-1”.

136 Subdivision 13-B (heading)

Repeal the heading, substitute:

Subdivision 13-B—Paying assessed luxury car tax on taxable importations of luxury cars

137 Section 13-20 (heading)

Repeal the heading, substitute:

13-20 Paying assessed luxury car tax on taxable importations of luxury cars

138 Subsection 13-20(1)

Omit “Luxury car tax”, substitute “*Assessed luxury car tax”.

139 Paragraph 13-20(1)(b) (note 1)

Omit “net amounts”, substitute “assessed net amounts”.

140 Paragraph 13-20(1)(b) (after note 1)

Insert:

Note 1A: For provisions about assessment of luxury car tax on taxable importations of luxury cars, see Division 155 in Schedule 1 to the *Taxation Administration Act 1953*.

141 Paragraph 13-20(1)(b) (note 2)

Omit “luxury car tax”, substitute “assessed luxury car tax”.

142 Subsection 13-20(2)

Omit “luxury car tax”, substitute “*assessed luxury car tax”.

143 Subsection 13-25(1)

Omit “luxury car tax”, substitute “*assessed luxury car tax”.

EXPOSURE DRAFT

1 **144 Subsection 13-25(1) (note)**

2 Omit “GST and luxury car tax”, substitute “assessed GST and assessed
3 luxury car tax”.

4 **145 Subsection 13-25(1A)**

5 Omit “luxury car tax”, substitute “*assessed luxury car tax”.

6 **146 Subsection 13-25(1A) (note)**

7 Omit “GST and luxury car tax”, substitute “assessed GST and assessed
8 luxury car tax”.

9 ***A New Tax System (Wine Equalisation Tax) Act 1999***

10 **147 Section 2-20**

11 Omit “wine tax” (last occurring), substitute “assessed wine tax”.

12 **148 Section 2-33**

13 After “Parts 3-10”, insert “, 4-1”.

14 **149 Subsection 19-25(5)**

15 Omit “Part 3-10”, substitute “Parts 3-10 and 4-1”.

16 **150 Section 23-1**

17 Omit “GST”, substitute “assessed GST”.

18 **151 Subsection 23-5(1)**

19 Omit “wine tax”, substitute “*assessed wine tax”.

20 **152 Paragraph 23-5(1)(b) (note 1)**

21 Omit “net amounts”, substitute “assessed net amounts”.

22 **153 Paragraph 23-5(1)(b) (after note 1)**

23 Insert:

24 Note 1A: For provisions about assessment of wine tax on customs dealings, see
25 Division 155 in Schedule 1 to the *Taxation Administration Act 1953*.

26 **154 Paragraph 23-5(1)(b) (note 2)**

27 Omit “wine tax”, substitute “assessed wine tax”.

28 **155 Subsection 23-5(2)**

EXPOSURE DRAFT

1 Omit “wine tax”, substitute “*assessed wine tax”.

2 ***Customs Act 1901***

3 **156 Subparagraph 71AAAL(3)(a)(i)**

4 Omit “GST payable on the taxable importation (as defined in the GST
5 Act)”, substitute “assessed GST payable on the taxable importation”.

6 **157 Subparagraph 71AAAL(3)(a)(ii)**

7 Omit “(as defined in the Luxury Car Tax Act) is associated with the
8 import of the goods—the luxury car tax”, substitute “is associated with
9 the import of the goods—the assessed luxury car tax”.

10 **158 Subparagraph 71AAAL(3)(a)(iii)**

11 Omit “(as defined in the Wine Tax Act) is associated with the import of
12 the goods—the wine tax”, substitute “is associated with the import of
13 the goods—the assessed wine tax”.

14 **159 Paragraph 71AAAL(3)(b)**

15 Omit “unpaid GST, luxury car tax or wine tax”, substitute “unpaid
16 assessed GST, assessed luxury car tax or assessed wine tax”.

17 **160 Paragraph 71C(4)(b)**

18 Omit “GST, luxury car tax, wine tax”, substitute “assessed GST,
19 assessed luxury car tax, assessed wine tax”.

20 **161 Subparagraph 71C(7)(a)(i)**

21 Omit “GST payable on the taxable importation (as defined in the GST
22 Act)”, substitute “assessed GST payable on the taxable importation”.

23 **162 Subparagraph 71C(7)(a)(ii)**

24 Omit “(as defined in the Luxury Car Tax Act) is associated with the
25 import of the goods—the luxury car tax”, substitute “is associated with
26 the import of the goods—the assessed luxury car tax”.

27 **163 Subparagraph 71C(7)(a)(iii)**

28 Omit “(as defined in the Wine Tax Act) is associated with the import of
29 the goods—the wine tax”, substitute “is associated with the import of
30 the goods—the assessed wine tax”.

31 **164 Paragraph 71AAAL(7)(b)**

EXPOSURE DRAFT

Omit “unpaid GST, luxury car tax or wine tax”, substitute “unpaid assessed GST, assessed luxury car tax or assessed wine tax”.

165 Subsection 105D(3) (note)

Omit “of GST”, substitute “of assessed GST”.

166 Paragraph 162(1)(b)

Omit “GST payable on the taxable importation (as defined in the GST Act)”, substitute “assessed GST payable on the taxable importation”.

167 Paragraph 162(1)(c)

Omit “(as defined in the Luxury Car Tax Act) is associated with the import of those goods—the luxury car tax”, substitute “is associated with the import of those goods—the assessed luxury car tax”.

168 Paragraph 162A(2)(b)

Omit “GST that may become payable on the taxable importation (as defined in the GST Act)”, substitute “assessed GST that may become payable on the taxable importation”.

169 Paragraph 162A(2)(c)

Omit “(as defined in the Luxury Car Tax Act) is associated with the import of the goods—the luxury car tax”, substitute “is associated with the import of the goods—the assessed luxury car tax”.

Fuel Tax Act 2006

170 Section 44-1

Omit “net fuel amount determines”, substitute “assessed net fuel amount determines”.

171 Section 47-1

Repeal the section, substitute:

47-1 What this Division is about

Your entitlements to fuel tax credits cease unless they are included in your assessed net fuel amounts within a limited period (generally 4 years).

However, this time limit does not apply in certain limited cases.

EXPOSURE DRAFT

172 Section 47-5

Repeal the section, substitute:

47-5 Time limit on entitlements to fuel tax credits

- (1) You cease to be entitled to a fuel tax credit to the extent that the fuel tax credit has not been taken into account:
 - (a) in an *assessment of your *net fuel amount for the *tax period or *fuel tax return period to which the fuel tax credit would be attributable under subsection 65-5(1), (2) or (3); or
 - (b) during the *period of review for the assessment mentioned in paragraph (a), in an assessment of your net fuel amount for the tax period or fuel tax return period to which the fuel tax credit is attributable.
- (2) Without limiting subsection (1), you also cease to be entitled to a fuel tax credit for taxable fuel you acquire, manufacture or import, to the extent that no return you give to the Commissioner under section 61-15 during the period of 4 years after the day on which the acquisition, manufacture or importation occurred takes the fuel tax credit into account.

Note: Section 47-10 sets out circumstances in which your entitlement to the fuel tax credit does not cease under this section.

173 Section 60-1

Omit “You work out your net fuel amount”, substitute “Your net fuel amount is worked out”.

174 Section 61-1

Omit:

If your return includes a positive net fuel amount, you must pay the Commissioner that amount. If your return includes a negative net fuel amount, the Commissioner must pay you that amount.

substitute:

If the Commissioner assesses you as having a positive net fuel amount, you must pay the Commissioner that amount. If the Commissioner assesses you as having a negative net fuel amount, the Commissioner must pay you that amount.

EXPOSURE DRAFT

175 At the end of section 61-1

Add:

Note: For the assessment of the net fuel amount (including self-assessment), see Division 155 in Schedule 1 to the *Taxation Administration Act 1953*.

176 Subsection 61-5(1)

Omit “*net fuel amount”, substitute “*assessed net fuel amount”.

177 Subsection 61-5(2)

Repeal the subsection.

178 Paragraph 61-5(3)(a)

Omit “a *net fuel amount”, substitute “an *assessed net fuel amount”.

179 Paragraphs 61-5(3)(b) and (c)

Omit “net fuel amount”, substitute “assessed net fuel amount”.

180 Subsection 61-5(3) (note)

Omit “a net fuel amount”, substitute “an assessed net fuel amount”.

181 Section 61-10

Repeal the section, substitute:

61-7 When entitlement arises

(1) Your entitlement to be paid an *amount under section 61-5 arises when the Commissioner gives you notice of the *original assessment of your *net fuel amount for the *tax period or *fuel tax return period.

(2) However, if:

(a) the Commissioner amends an *assessment of your *net fuel amount; and

(b) the amendment decreases your *assessed net fuel amount; your entitlement to be paid any extra *amount under section 61-5 (whether or not you had an entitlement to be paid under that section before the amendment) arises when the Commissioner gives you notice of the amended assessment.

EXPOSURE DRAFT

1 **61-10 Requirement to pay an assessed net fuel amount**

2 You must pay your *assessed net fuel amount for a *tax period, or
3 *fuel tax return period, to the Commissioner by the day on which
4 you are required under section 46-5 or 61-15 to give to the
5 Commissioner your return for the tax period or fuel tax return
6 period, if your assessed net fuel amount is greater than zero.

7 **182 Subsection 65-5(4)**

8 Omit “states a *net fuel amount that”.

9 **183 Section 75-1**

10 Omit “net fuel amounts”, substitute “assessed net fuel amounts”.

11 **184 Subsection 75-40(1) (note)**

12 Repeal the note.

13 **185 At the end of section 75-40**

14 Insert:

15 (3) The Commissioner must take such action as he or she considers
16 necessary to give effect to a declaration made under this section.

17 **186 Paragraph 75-45(1)(a)**

18 Omit “section 75-40”, substitute “subsection 75-40(1)”.

19 **187 Subsections 75-45(3) and (5) (note)**

20 Repeal the note.

21 **188 Section 75-50**

22 Repeal the section, substitute:

23 **75-50 Declaration has effect according to its terms**

24 For the purpose of making an *assessment, a statement in a
25 declaration under this Subdivision has effect according to its terms,
26 despite the provisions of this Act outside of this Division.

27 ***Income Tax Assessment Act 1997***

28 **189 Subsection 27-15(3)**

EXPOSURE DRAFT

1 Omit “the payment of *GST”, substitute “the payment of *assessed
2 GST”.

3 **190 Subsection 27-15(3)**

4 Omit “that payment of GST”, substitute “that payment of assessed
5 GST”.

6 ***Taxation Administration Act 1953***

7 **191 Subsection 8AAZLG(2)**

8 After “makes”, insert “or amends”.

9 **192 After section 8AAZLG**

10 Insert:

11 **8AAZLGA Retaining refunds if Commissioner suspects incorrect**
12 **information given**

13 *Commissioner may retain an amount*

- 14 (1) The Commissioner may retain an amount that he or she otherwise
15 would have to refund to an entity under section 8AAZLF, if:
16 (a) the entity has given the Commissioner a notification:
17 (i) that affects or may affect the amount that the
18 Commissioner refunds to the entity; and
19 (ii) that the entity is required to give to the Commissioner
20 under any of the BAS provisions (within the meaning of
21 the *Income Tax Assessment Act 1997*); and
22 (iii) that relates to an assessable amount that the
23 Commissioner is taken to have assessed under
24 section 155-17 in Schedule 1 to this Act; and
25 (b) the Commissioner has reason to believe that:
26 (i) the notification contains incorrect information; and
27 (ii) the amount he or she is required to refund to the entity
28 would be less (including nil) if the notification had
29 instead contained the correct information.
- 30 (2) The Commissioner may retain the amount until:
31 (a) the Commissioner is satisfied that the information is correct;
32 or
33 (b) the Commissioner amends an assessment of the assessable
34 amount under Division 155 in Schedule 1 to this Act.

EXPOSURE DRAFT

Note: Interest on the amount may be payable under the *Taxation (Interest on Overpayments and Early Payments) Act 1983*.

Review of Commissioner's decision.

- (3) The entity may object to a decision of the Commissioner under this section in the manner set out in Part IVC if the entity is dissatisfied with the decision.
- (4) The entity must lodge the objection with the Commissioner after the end of the period of 6 months starting on the day on which the decision is made.
- (5) The 6-month period (including the period as extended by a previous application of this subsection) is extended by the number of days during that period in relation to which the following paragraphs apply:
- (a) on or before the day, but during the period, the Commissioner requests the entity to give information related to the decision to the Commissioner;
 - (b) the Commissioner does not receive the information before the day.
- (6) Section 14ZW (When taxation objections are to be made) apply to the objection as if the Commissioner had served notice of the decision on the entity on the last day of the period mentioned in subsection (4) of this section (including that period as extended under subsection (5)).

193 Subsection 8AAZMA(1)

Omit "a net amount", substitute "an assessed net amount".

194 After section 14ZQ

Insert:

14ZQA Entities under the GST law

For the purposes of applying this Part to an objection under Subdivision 155-D in Schedule 1 to this Act in relation to an assessable amount under a taxation law, a reference in this Part to a person includes a reference to an entity under that taxation law.

195 After paragraph 14ZW(1)(be)

Insert:

EXPOSURE DRAFT

1 (bf) if the taxation objection is made under Subdivision 155-D in
2 Schedule 1 to this Act—4 years after notice of the original
3 assessment of the assessable amount (within the meaning of
4 Schedule 1) concerned is given to the person; or

5 **196 After subsection 14ZW(1AAA)**

6 Insert:

7 (1AAAA) The person cannot lodge a taxation objection against a private
8 indirect tax ruling (to which subsection (1AAB) does not apply)
9 after the end of whichever of the following ends last:

- 10 (a) 60 days after the ruling was made;
11 (b) 4 years after notice of the original assessment (within the
12 meaning of Schedule 1) of the assessable amount to which
13 the ruling relates.

14 **197 Paragraph 14ZW(1B)(b)**

15 Omit “or (bb)”, substitute “, (bb) or (bf)”.

16 **198 Section 105-1 in Schedule 1**

17 Omit:

18 Note: Administration rules relevant to particular indirect tax
19 laws are in Divisions 110, 111 and 112.

20 substitute:

21 Note 1: Administration rules relevant to particular indirect tax
22 laws are in Divisions 110, 111 and 112.
23 Note 2: For assessment of assessable amounts under indirect tax
24 laws, see Division 155.

25 **199 Section 105-1 in Schedule 1**

26 Omit:

27 (g) the evidentiary effect of official indirect tax
28 documents;

29 **200 Subparagraph 105-65(2)(a)(i) in Schedule 1**

30 Omit “*net amount”, substitute “*assessed net amount”.

EXPOSURE DRAFT

1 **201 Subparagraphs 105-65(2)(a)(ii) and (b)(i) and (ii) in**
2 **Schedule 1**

3 Omit “net amount”, substitute “assessed net amount”.

4 **202 Paragraphs 105-80(2)(a) and (b) in Schedule 1**

5 Repeal the paragraphs, substitute:

6 (a) an *assessed net fuel amount;

7 (b) an *assessed amount of *indirect tax.

8 **203 Subdivision 105-E in Schedule 1**

9 Repeal the Subdivision.

10 **204 Subsection 110-50(1) in Schedule 1 (note)**

11 Repeal the note.

12 **205 Subsection 110-50(2) in Schedule 1 (cell at table item 61,**
13 **column headed “Provision of GST Act under which**
14 **decision is made”)**

15 Repeal the cell, substitute:

subsection 165-40(1)

16 **206 Subsection 111-50(1) in Schedule 1 (note)**

17 Repeal the note.

18 **207 Subsection 112-50(1) in Schedule 1 (note)**

19 Repeal the note.

20 **208 Subsection 112-50(2) in Schedule 1 (cell at table item 1,**
21 **column headed “Provision of the *Fuel Tax Act 2006***
22 **under which decision is made”)**

23 Repeal the cell, substitute:

subsection 75-40(1)

24 **209 Chapter 4 in Schedule 1 (heading)**

25 Repeal the heading, substitute:

26 **Chapter 4—Generic assessment, collection**
27 **and recovery rules**

28 **210 Paragraph 288-20(a)**

EXPOSURE DRAFT

Omit “a *net amount”, substitute “an *assessed net amount”.

211 Paragraphs 357-55(i) and (j) in Schedule 1

Repeal the paragraphs, substitute:

- (i) a *net fuel amount, or the administration of a net fuel amount;
- (ia) an *assessed net fuel amount, or the collection or payment of an assessed net fuel amount;
- (j) a *net amount, or the administration of a net amount;
- (ja) an *assessed net amount, or the collection or payment of an assessed net amount;

212 Paragraph 382-5(1)(b) in Schedule 1

Repeal the paragraph, substitute:

- (b) retain those records for the longest of:
 - (i) 5 years after the completion of the transactions or acts to which they relate; and
 - (ii) the *period of review for any assessment of an *assessable amount to which Division 155 applies and to which those records, transactions or acts relate; and
 - (iii) if such an assessment has been amended under Subdivision 155-C—the period mentioned in paragraph 155-45(a) (which provides for a refreshed period of review) that applies to the latest such amendment.

Division 4—Transitional amendments

A New Tax System (Goods and Services Tax) Act 1999

213 At the end of subsection 93-10(1)

Add:

Note 3: Sections 105-50 and 105-55 in Schedule 1 to the *Taxation Administration Act 1953* only apply in relation to tax periods starting before 1 July 2012.

Note 4: This subsection will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Tax Laws Amendment (2011 Measures No. 8) Act 2011*.

214 At the end of subsection 93-10(2)

Add:

Note 3: Section 105-50 in Schedule 1 to the *Taxation Administration Act 1953* only applies in relation to tax periods starting before 1 July 2012.

EXPOSURE DRAFT

1 Note 4: This subsection will be repealed on 1 January 2017: see Part 2 of
2 Schedule 1 to the *Tax Laws Amendment (2011 Measures No. 8) Act*
3 *2011*.

4 **215 At the end of subsection 93-10(3)**

5 Add:

6 Note 3: Section 105-55 in Schedule 1 to the *Taxation Administration Act 1953*
7 only applies in relation to tax periods starting before 1 July 2012.

8 Note 4: This subsection will be repealed on 1 January 2017: see Part 2 of
9 Schedule 1 to the *Tax Laws Amendment (2011 Measures No. 8) Act*
10 *2011*.

11 ***Fuel Tax Act 2006***

12 **216 Subsection 47-10(1) (note)**

13 After “Note”, insert “1”.

14 **217 At the end of subsection 47-10(1)**

15 Add:

16 Note 2: Sections 105-50 and 105-55 in Schedule 1 to the *Taxation*
17 *Administration Act 1953* only apply in relation to tax periods and fuel
18 tax return periods starting before 1 July 2012.

19 Note 3: This subsection will be repealed on 1 January 2017 (see Part 2 of
20 Schedule 1 to the *Tax Laws Amendment (2011 Measures No. 8) Act*
21 *2011*).

22 **218 Subsection 47-10(2) (note)**

23 After “Note”, insert “1”.

24 **219 At the end of subsection 47-10(2)**

25 Add:

26 Note 2: Section 105-50 in Schedule 1 to the *Taxation Administration Act 1953*
27 only applies in relation to tax periods and fuel tax return periods
28 starting before 1 July 2012.

29 Note 3: This subsection will be repealed on 1 January 2017 (see Part 2 of
30 Schedule 1 to the *Tax Laws Amendment (2011 Measures No. 8) Act*
31 *2011*).

32 **220 Subsection 47-10(3) (note)**

33 After “Note”, insert “1”.

34 **221 At the end of subsection 47-10(3)**

35 Add:

EXPOSURE DRAFT

1 Note 2: Section 105-55 in Schedule 1 to the *Taxation Administration Act 1953*
2 only applies in relation to tax periods and fuel tax return periods
3 starting before 1 July 2012.

4 Note 3: This subsection will be repealed on 1 January 2017 (see Part 2 of
5 Schedule 1 to the *Tax Laws Amendment (2011 Measures No. 8) Act*
6 *2011*).

7 ***Taxation Administration Act 1953***

8 **222 At the end of subsection 14ZW(1AAA)**

9 Add:

10 Note 1: Section 105-40 in Schedule 1 to the *Taxation Administration Act 1953*
11 only applies in relation to tax periods and fuel tax return periods
12 starting before 1 July 2012.

13 Note 2: This subsection will be repealed on 1 January 2017: see Part 2 of
14 Schedule 1 to the *Tax Laws Amendment (2011 Measures No. 8) Act*
15 *2011*.

16 **223 After subsection 14ZW(1AAB)**

17 Insert:

18 (1AAC) Subsection (1AAB) applies in relation to:

19 (a) a tax period starting before 1 July 2012; or

20 (b) a payments or refund that:

21 (i) does not relate to any tax period; and

22 (ii) relates to a liability or entitlement that arose before
23 1 July 2012.

24 Note: Subsection (1AAB) and this subsection will be repealed on 1 January
25 2017: see Part 2 of Schedule 1 to the *Tax Laws Amendment (2011*
26 *Measures No. 8) Act 2011*.

27 **224 Before section 105-5 in Schedule 1**

28 Insert:

29 **105-1 Application of Subdivision**

30 This Subdivision applies to:

31 (a) *tax periods, and *fuel tax return periods, starting before
32 1 July 2012; and

33 (b) *indirect tax payable by you on an importation of goods, if:

34 (i) the indirect tax does not relate to any tax periods or fuel
35 tax return periods; and

EXPOSURE DRAFT

(ii) the liability to pay the indirect tax arose before 1 July 2012.

Note: This Subdivision will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Tax Laws Amendment (2011 Measures No. 8) Act 2011*.

225 At the end of section 105-40 in Schedule 1

Add:

Note: This Subdivision will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Tax Laws Amendment (2011 Measures No. 8) Act 2011*.

226 At the end of section 105-50 in Schedule 1

Add:

- (4) This section applies in relation to payments and refunds that:
- (a) relate to *tax periods, and *fuel tax return periods, that start before 1 July 2012; or
 - (b) do not relate to any tax periods or fuel tax return periods, but relate to *tax-related liabilities, or *tax-related entitlements, that arose before 1 July 2012.

Note: This section will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Tax Laws Amendment (2011 Measures No. 8) Act 2011*.

227 At the end of section 105-55 in Schedule 1

Add:

Sunsetting provision

- (6) This section applies in relation to payments and refunds that:
- (a) relate to *tax periods, and *fuel tax return periods, that start before 1 July 2012; or
 - (b) do not relate to any tax periods, or fuel tax return periods, but relate to *tax-related liabilities or *tax-related entitlements that arose before 1 July 2012.

Note: This section will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Tax Laws Amendment (2011 Measures No. 8) Act 2011*.

Division 5—Application provision

228 Application provision

EXPOSURE DRAFT

-
- 1 (1) The amendments made by Divisions 1, 2 and 3 of this Part apply in
2 relation to payments and refunds that relate to tax periods, and fuel tax
3 return periods, starting on or after 1 July 2012.
- 4 (2) The amendments made by Divisions 1, 2 and 3 of this Part also apply in
5 relation to payments and refunds that:
6 (a) do not relate to any tax periods or fuel tax return periods; and
7 (b) relate to liabilities or entitlements that arose on or after 1 July
8 2012.
- 9 (3) To avoid doubt, item 2 of the table in subsection 350-5(1) in Schedule 1
10 to the *Taxation Administration Act 1953*, as added by this Part, does not
11 apply to:
12 (a) a declaration that relates to a tax period, or fuel tax return
13 period, that started before 1 July 2012; or
14 (b) a declaration that:
15 (i) does not relate to any tax period or fuel tax return
16 period; and
17 (ii) relates to liabilities or entitlements that arose before
18 1 July 2012.
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EXPOSURE DRAFT

Part 2—Amendments commencing on 1 January 2017

A New Tax System (Goods and Services Tax) Act 1999

229 Subsection 17-20(2)

Repeal the subsection, substitute:

- (2) The matters must relate to correction of errors that were made in working out *net amounts for tax periods to which subsection (2A) applies.

230 Paragraph 17-20(2A)(b)

Omit “if the earlier tax period started on or after 1 July 2012—”.

231 Section 93-1

Omit:

However, this time limit does not apply in certain limited cases.

232 Subsection 93-5(1) (note)

Repeal the note.

233 Section 93-10

Repeal the section.

A New Tax System (Goods and Services Tax Transition) Act 1999

234 Section 15IA

Repeal the section.

Fuel Tax Act 2006

235 Section 47-1

Omit:

However, this time limit does not apply in certain limited cases.

EXPOSURE DRAFT

1 **236 Section 47-5 (note)**

2 Repeal the note.

3 **237 Section 47-10**

4 Repeal the section.

5 **238 Subsection 60-10(2)**

6 Repeal the subsection, substitute:

- 7 (2) The matters must relate to correction of errors that were made in
8 working out *net fuel amounts to which subsection (3) or (4)
9 applies.

10 **239 Paragraph 60-10(3)(b)**

11 Omit “if the earlier tax period started on or after 1 July 2012—”.

12 **240 Paragraph 60-10(4)(b)**

13 Omit “if the earlier fuel tax return period started on or after 1 July
14 2012—”.

15 *Income Tax Assessment Act 1997*

16 **241 Subsection 995-1(1) (definition of *reviewable indirect tax***
17 ***decision*)**

18 Repeal the definition.

19 *Taxation Administration Act 1953*

20 **242 Subsection 14ZW(1AAAA)**

21 Omit “(to which subsection (1AAB) does not apply)”.

22 **243 Subsections 14ZW(1AAA), (1AAB) and (1AAC)**

23 Repeal the subsections.

24 **244 Section 105-1 in Schedule 1**

25 Omit:

- 26 (a) how assessments are made or amended and their
27 effect;

EXPOSURE DRAFT

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(b) review of assessments;

245 Subdivisions 105-A and 105-B in Schedule 1

Repeal the Subdivisions.

246 Sections 105-50 and 105-55 in Schedule 1

Repeal the sections.

247 Subsection 350-5(1) in Schedule 1 (table item 2)

Repeal the item, substitute:

- | | | |
|---|--|---|
| 2 | a notice of assessment of an
*assessable amount | (a) the assessment was properly
made; and |
| | | (b) except in proceedings under
Part IVC of this Act on a review
or appeal relating to the
assessment—the amounts and
particulars of the assessment are
correct. |

248 Saving provision—declarations

The amendment made by item 247 of this Schedule does not apply to declarations made before the commencement of this item.

249 Application provision

- (1) The amendments made by this Part apply in relation to payments and refunds that relate to tax periods, and fuel tax return periods, starting on or after 1 July 2012.
- (2) The amendments made by this Part also apply in relation to payments and refunds that:
 - (a) do not relate to any tax periods or fuel tax return periods; and
 - (b) relate to liabilities or entitlements that arose on or after 1 July 2012.

EXPOSURE DRAFT

Schedule 2—Correcting errors in working out amounts under indirect tax laws

A New Tax System (Goods and Services Tax) Act 1999

1 Subsection 17-20(2)

Repeal the subsection, substitute:

(2) The matters must relate to correction of errors:

(a) that were made in working out *net amounts to which subsection (2A) applies; and

(b) that do not relate to amounts:

(i) that have ceased to be payable by you because of section 105-50 in Schedule 1 to the *Taxation Administration Act 1953*; or

(ii) to which, because of section 105-55 in that Schedule, you are not entitled.

Note: Paragraph (2)(b) will be repealed on 1 January 2017: see Part 2 of Schedule 1 to the *Tax Laws Amendment (2011 Measures No. 8) Act 2011*.

(2A) This subsection applies to a *net amount for a tax period (the *earlier tax period*) if:

(a) the earlier tax period precedes the tax period mentioned in subsection (1); and

(b) if the earlier tax period started on or after 1 July 2012—the tax period mentioned in subsection (1) starts during the *period of review for the *assessment of the *net amount.

Fuel Tax Act 2006

2 At the end of Subdivision 60-A

Add:

60-10 Determinations relating to how to work out net fuel amounts

(1) The Commissioner may make a determination that, in the circumstances specified in the determination, a *net fuel amount for a *tax period or a *fuel tax return period may be worked out to take account of other matters in the way specified in the determination.

EXPOSURE DRAFT

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- 1 (2) The matters must relate to correction of errors:
2 (a) that were made in working out *net fuel amounts to which
3 subsection (3) or (4) applies; and
4 (b) that do not relate to amounts:
5 (i) that have ceased to be payable by you because of
6 section 105-50 in Schedule 1 to the *Taxation*
7 *Administration Act 1953*; or
8 (ii) to which, because of section 105-55 in that Schedule,
9 you are not entitled.
- 10 Note: Paragraph (2)(b) will be repealed on 1 January 2017 (see Part 2 of
11 Schedule 1 to the *Tax Laws Amendment (2011 Measures No. 8) Act*
12 *2011*).
- 13 (3) This subsection applies to a *net fuel amount for a *tax period (the
14 *earlier tax period*) if:
15 (a) the earlier tax period precedes the tax period mentioned in
16 subsection (1); and
17 (b) if the earlier tax period started on or after 1 July 2012—the
18 tax period mentioned in subsection (1) starts during the
19 *period of review for the *assessment of the net fuel amount.
- 20 (4) This subsection applies to a *net fuel amount for a *fuel tax return
21 period (the *earlier fuel tax return period*) if:
22 (a) the earlier fuel tax return period precedes the fuel tax return
23 period mentioned in subsection (1); and
24 (b) if the earlier fuel tax return period started on or after 1 July
25 2012—the fuel tax return period mentioned in subsection (1)
26 starts during the *period of review for the *assessment of the
27 net fuel amount.
- 28 (5) If those circumstances apply in relation to a *tax period or a *fuel
29 tax return period applying to you, you may work out your *net fuel
30 amount for the tax period or fuel tax return period in that way.
31

EXPOSURE DRAFT

Schedule 3—Net amounts

A New Tax System (Goods and Services Tax) Act 1999

1 Subsection 17-5(2)

Repeal the subsection, substitute:

(2) However, the *net amount for the tax period:

(a) may be increased or decreased if you have any *adjustments for the tax period; and

(b) may be increased or decreased under Subdivision 21-A of the *Wine Tax Act; and

(c) may be increased or decreased under Subdivision 13-A of the *A New Tax System (Luxury Car Tax) Act 1999*.

Note 1: Under Subdivision 21-A of the Wine Tax Act, amounts of wine tax increase the net amount, and amounts of wine tax credits reduce the net amount.

Note 2: Under Subdivision 13-A of the *A New Tax System (Luxury Car Tax) Act 1999*, amounts of luxury car tax increase the net amount, and luxury car tax adjustments alter the net amount.

2 Subsection 123-15(1)

Omit “net amount”, substitute “*net amount*”.

3 Subsection 123-15(1)

Omit “method” (last occurring), substitute “simplified accounting method”.

4 After subsection 123-15(1)

Insert:

(1A) However, the *net amount worked out under subsection (1) for the tax period:

(a) may be increased or decreased under Subdivision 21-A of the *Wine Tax Act; and

(b) may be increased or decreased under Subdivision 13-A of the *A New Tax System (Luxury Car Tax) Act 1999*.

Note 1: Under Subdivision 21-A of the Wine Tax Act, amounts of wine tax increase the net amount, and amounts of wine tax credits reduce the net amount.

EXPOSURE DRAFT

1 Note 2: Under Subdivision 13-A of the *A New Tax System (Luxury Car Tax)*
2 *Act 1999*, amounts of luxury car tax increase the net amount, and
3 luxury car tax adjustments alter the net amount.

4 **5 Subsection 126-5(2)**

5 Repeal the subsection (including the note), substitute:

6 (2) However, the *net amount worked out under subsection (1) for the
7 tax period:

8 (a) may be increased or decreased if you have any *adjustments
9 for the tax period; and

10 (b) may be increased or decreased under Subdivision 21-A of the
11 *Wine Tax Act; and

12 (c) may be increased or decreased under Subdivision 13-A of the
13 *A New Tax System (Luxury Car Tax) Act 1999*.

14 Note 1: See Part 2-4 for the basic rules on adjustments.

15 Note 2: Under Subdivision 21-A of the Wine Tax Act, amounts of wine tax
16 increase the net amount, and amounts of wine tax credits reduce the
17 net amount.

18 Note 3: Under Subdivision 13-A of the *A New Tax System (Luxury Car Tax)*
19 *Act 1999*, amounts of luxury car tax increase the net amount, and
20 luxury car tax adjustments alter the net amount.

21 **6 Paragraph 162-105(a)**

22 After “17-5”, insert “, 123-15”.

23 **7 Section 195-1 (definition of *net amount*)**

24 Repeal the definition, substitute:

25 ***net amount***, for a tax period, has the meaning given by
26 section 17-5. However:

27 (a) it has the meaning given by section 162-105 if the tax period
28 is a *instalment tax period; or

29 (b) it has the meaning given by section 123-15 if a choice under
30 Division 123 to apply a *simplified accounting method has
31 effect during the tax period, and paragraph (a) does not
32 apply; or

33 (c) it has the meaning given by section 126-5 if you are liable for
34 GST on a *gambling supply that is attributable to the tax
35 period, and paragraphs (a) and (b) do not apply.

36 Note: Subdivision 21-A of the Wine Tax Act and Subdivision 13-A of the *A*
37 *New Tax System (Luxury Car Tax) Act 1999* can affect the net amount.

EXPOSURE DRAFT

1 *A New Tax System (Luxury Car Tax) Act 1999*

2 **8 Section 13-5 (heading)**

3 Repeal the heading, substitute:

4 **13-5 Net amounts increased by amounts of luxury car tax**

5 **9 Section 13-5**

6 Omit “adding”.

7 *A New Tax System (Wine Equalisation Tax) Act 1999*

8 **10 Section 21-5 (heading)**

9 Repeal the heading, substitute:

10 **21-5 Net amounts increased by amounts of wine tax**

11 **11 Subsection 21-5(1)**

12 Omit “adding”.

13 **12 Section 21-15 (heading)**

14 Repeal the heading, substitute:

15 **21-15 Net amounts reduced by amounts of wine tax credits**

16 **13 Section 21-15**

17 Omit “subtracting”.

18

EXPOSURE DRAFT

Schedule 4—Minor amendments

A New Tax System (Goods and Services Tax) Act 1999

1 Subparagraphs 38-185(3)(f)(ii) and (4)(f)(ii)

Omit “*A New Tax System (Wine Equalisation Tax) Act 1999*”, substitute “*Wine Tax Act”.

2 Section 48-1 (note)

Omit “*A New Tax System (Wine Equalisation Tax) Act 1999*”, substitute “Wine Tax Act”.

3 Section 51-1 (note)

Omit “*A New Tax System (Wine Equalisation Tax) Act 1999*”, substitute “Wine Tax Act”.

4 Section 149-15 (heading)

Repeal the heading, substitute:

149-15 GST law applies to registered government entities

5 Section 149-15

Omit “this Act”, substitute “the *GST law”.

6 Subsection 162-5(4)

Repeal the subsection.

Note: This item repeals a subsection made redundant by the repeal of section 16 of the *A New Tax System (Goods and Services Tax Transition) Act 1999* by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

7 Section 165-1

Omit “*A New Tax System (Wine Equalisation Tax) Act 1999*”, substitute “Wine Tax Act”.

8 Paragraph 177-12(4)(c)

Omit “*A New Tax System (Wine Equalisation Tax) Act 1999*”, substitute “*Wine Tax Act”.

9 Section 195-1 (definition of *local entry*)

EXPOSURE DRAFT

1 Omit “A New Tax System (Wine Equalisation Tax) Act 1999”, substitute
2 “*Wine Tax Act”.

3 **10 Section 195-1 (definition of *tax period*)**

4 Repeal the definition, substitute:

5 *tax period* means a tax period applying to you under:

- 6 (a) Division 27 (about quarterly and one month tax periods); or
7 (b) section 48-73 (about GST groups with incapacitated entities);
8 or
9 (c) section 57-35 (about resident agents); or
10 (d) section 58-35 (about representatives of incapacitated
11 entities); or
12 (e) section 151-40 (about annual tax periods); or
13 (f) section 162-55 (about instalment tax periods).

14 **11 Section 195-1 (definition of *wine tax*)**

15 Omit “A New Tax System (Wine Equalisation Tax) Act 1999”, substitute
16 “*Wine Tax Act”.

17 **12 Section 195-1**

18 Insert:

19 *Wine Tax Act* means the A New Tax System (Wine Equalisation
20 Tax) Act 1999.

21 **13 Section 195-1 (definition of *wine tax law*)**

22 Omit “A New Tax System (Wine Equalisation Tax) Act 1999”, substitute
23 “*Wine Tax Act”.

24 ***Fuel Tax Act 2006***

25 **14 Subsection 43-10(7)**

26 Omit “amount”, substitute “*amount”.

27 **15 Paragraphs 47-10(1)(b) and (3)(b)**

28 Omit “tax period”, substitute “*tax period, or *fuel tax return period”.

29 **16 Application provision**

EXPOSURE DRAFT

1 The amendments made by item 15 of this Schedule apply, and are taken
2 to have applied, in relation to acquisitions, manufacturing, importations
3 and adjustments that are taken into account in:

- 4 (a) returns given to the Commissioner under section 61-15 of the
5 *Fuel Tax Act 2006* on or after 1 July 2010; or
6 (b) amendments of such returns.

7 *Income Tax Assessment Act 1997*

8 **17 Subsection 995-1(1)**

9 Insert:

10 *Deputy Commissioner* means a Deputy Commissioner of Taxation.

11 **18 Subsection 995-1(1)**

12 Insert:

13 *Second Commissioner* means a Second Commissioner of
14 Taxation.

15 *Taxation Administration Act 1953*

16 **19 Subsection 250-10(2) in Schedule 1 (after table item 12)**

17 Insert:

12A	GST on supplies made in settlement of claims under insurance policies	78-90	<i>A New Tax System (Goods and Services Tax) Act 1999</i>
12B	GST on supplies made in satisfaction of debts	105-20	<i>A New Tax System (Goods and Services Tax) Act 1999</i>

18 **20 Subsection 255-5(2) in Schedule 1**

19 Omit “Second Commissioner or a Deputy Commissioner”, substitute
20 “*Second Commissioner or a *Deputy Commissioner”.

21 **21 Paragraph 255-45(1)(b) in Schedule 1**

22 Omit “Second Commissioner or a Deputy Commissioner”, substitute
23 “*Second Commissioner or a *Deputy Commissioner”.

24 **22 Paragraph 355-30(2)(a) in Schedule 1**

25 Omit “Second Commissioner of Taxation”, substitute “*Second
26 Commissioner”.

EXPOSURE DRAFT

1 **23 Paragraphs 355-55(1)(c) and 355-70(1)(c) in Schedule 1**

2 Omit “Second Commissioner” (first occurring), substitute “*Second
3 Commissioner”.

4 **24 Paragraph 357-100(b) in Schedule 1**

5 Omit “Second Commissioner or a Deputy Commissioner”, substitute
6 “*Second Commissioner or a *Deputy Commissioner”.