



# **Wool Tax (Administration) Act 1964**

**Act No. 30 of 1964 as amended**

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taking into account amendments up to Act No. 137 of 2000

The text of any of those amendments not in force  
on that date is appended in the Notes section

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# An Act relating to the Payment and Collection of Wool Tax

## Part I—Preliminary

### 1 Short title [see Note 1]

This Act may be cited as the *Wool Tax (Administration) Act 1964*.

### 2 Commencement [see Note 1]

- (1) Subject to subsection (2), this Act shall come into operation on the day on which it receives the Royal Assent.
- (2) Parts VI and VII shall come into operation on 1 July 1964.

### 4 Interpretation

- (1) In this Act and in any Wool Tax Act, unless the contrary intention appears:

**agent** includes a person who in Australia has the management or control of the business of a person outside Australia, and a person declared by the Commissioner to be an agent or the sole agent for another person for the purposes of this Act.

**appraisement place** means a place established or registered under this Act as an appraisement place.

**auction** means an auction conducted by a wool-broker in the course of his business.

**carpet wool** means:

- (a) a quantity of shorn wool not less than one bale in relation to which a registered laboratory has, prior to the sale of the wool, issued a certificate stating the thickness of the wool, the thickness so stated being not less than 32.0 microns; or
- (b) shorn wool that is purchased, otherwise than at auction, by a registered carpet wool co-operative or a registered carpet

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yarn manufacturer for use exclusively in the manufacture of carpet yarn; or

- (c) shorn wool that is purchased, otherwise than at auction, by a registered wool-dealer for sale to a registered carpet wool co-operative or to a registered carpet yarn manufacturer.

***certificate of appraisal*** means a certificate given in pursuance of section 19.

***company*** includes any body or association, corporate or unincorporate, but does not include a partnership.

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

***general interest charge*** means the charge worked out under Division 1 of Part IIA of the *Taxation Administration Act 1953*.

***liquidator*** means a person who, whether or not appointed as liquidator, is the person required by law to carry out the winding-up of a company.

***manufacturer*** means a person who subjects wool to a process other than scouring, carbonizing or fellmongering, and ***manufacture*** and ***manufactured*** have corresponding meanings.

***non-resident*** means a person who is not a resident of Australia.

***officer*** means a person appointed or engaged under the *Public Service Act 1999*.

***officer of the Australian Wool Board*** means a person employed by the Australian Wool Board or performing on behalf of the Australian Wool Board a duty or function under or for the purposes of this Act or the regulations.

***person*** includes a company.

***prescribed certificate*** means:

- (a) in relation to shorn wool:
  - (i) a certificate given by the Commissioner under subsection 20(1);



- (ii) a certificate given by a wool-broker under subsection 21(1); or
  - (iii) a certificate given by a wool-dealer under subsection 22(1); or
- (b) in relation to skin wool:
- (i) a certificate given by the Commissioner under subsection 20(2);
  - (ii) a certificate given by a wool-broker under subsection 21(1); or
  - (iii) a certificate given by a wool-dealer under subsection 22(1).

***previous tax*** means tax imposed by a repealed Wool Tax Act.

***registered carpet wool co-operative*** means an organisation or body registered under section 16A as a carpet wool co-operative.

***registered carpet yarn manufacturer*** means a person registered under section 16A as a carpet yarn manufacturer.

***registered laboratory*** has the same meaning as in Part 10 of the *Australian Wool Corporation Act 1991*.

***registered wool-dealer*** means a person who is registered by the Commissioner as a wool-dealer under section 14.

***repealed Wool Tax Act*** means the *Wool Tax Act (No. 1) 1957* or that Act as amended, or the *Wool Tax Act (No. 2) 1957* or that Act as amended.

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

***ship's agent***, in relation to a ship that is employed in trading or going between a place or places in Australia and a place or places outside Australia, means the owner or charterer, or a person acting on behalf of the owner or charterer, of the ship.

***shorn wool*** means sheep's wool or lambs' wool that:

- (a) has been obtained by shearing; and
- (b) has not been subjected to any process other than scouring or carbonizing.

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**skin wool** means sheep's wool or lambs' wool that:

- (a) has been obtained otherwise than by shearing; and
- (b) has not been subjected to any process other than scouring or carbonizing.

**tax** means tax imposed by a Wool Tax Act.

**the Australian Wool Board** means the Australian Wool Board established by the *Wool Industry Act 1962-1964*.

**the Commissioner** means the Commissioner of Taxation.

**this Act** includes Part IVC of the *Taxation Administration Act 1953*, insofar as that Part relates to this Act.

**Tribunal** means the Administrative Appeals Tribunal.

**trustee**, in addition to a person appointed or constituted trustee by act of parties, by order or declaration of a court or by operation of law, includes:

- (a) an executor, administrator, guardian, committee, receiver or liquidator; and
- (b) a person having or taking upon himself the administration or control of wool affected by an express or implied trust, or acting in a fiduciary capacity, or having the possession, control or management of wool beneficially owned by a person under a legal or other disability.

**wool** means shorn wool or skin wool.

**wool-broker** means a person who carries on business as a wool-selling broker;

**Wool Tax Act** means the *Wool Tax Act (No. 1) 1964*, the *Wool Tax Act (No. 2) 1964*, the *Wool Tax Act (No. 3) 1964*, the *Wool Tax Act (No. 4) 1964* or the *Wool Act (No. 5) 1964*.

- (2) Where a provision of this Act is expressed to operate for the purposes of this Act, the provision also operates for the purposes of any Wool Tax Act.
- (3) For the purposes of this Act, when wool is placed on board a ship at a place in Australia for shipment to a place outside Australia:

- (a) the wool shall be deemed to be exported; and
  - (b) the owner of the wool at the time at which it is placed on board the ship, or, if another person acting on behalf of the owner arranged with the ship's agent for the shipment of the wool, that other person, shall be deemed to be the exporter of the wool.
- (4) Subsection (3) does not affect the meaning, for the purposes of this Act, that the words *export*, *exported* or *exporter* have in relation to the transport of wool from a place in Australia to a place outside Australia otherwise than by ship.
- (5) For the purposes of this Act (other than Part IX):
  - (a) the Australian Capital Territory shall be deemed to be part of the State of New South Wales; and
  - (b) the Northern Territory of Australia shall be deemed to be a State.
- (6) Wool is not to be taken to be purchased for use exclusively in the manufacture of carpet yarn unless the purchaser has given to the seller, at or before the time of purchase, a certificate signed by or on behalf of the purchaser stating either:
  - (a) that the wool is purchased for use exclusively in the manufacture of carpet yarn; or
  - (b) that the wool is purchased exclusively for processing for use in the manufacture of carpet yarn.
- (7) Wool purchased by a wool-dealer is not to be taken to be purchased for sale to a registered carpet wool co-operative or to a registered carpet yarn manufacturer unless the wool-dealer has given to the seller, at or before the time of purchase, a certificate signed by or on behalf of the wool-dealer stating that the wool is purchased for sale to a registered carpet wool co-operative or to a registered carpet yarn manufacturer.
- (8) Where two or more certificates have been issued by a registered laboratory in relation to wool, the reference in paragraph (a) of the definition of *carpet wool* in subsection (1) is to the last such certificate stating the thickness of the wool that was issued prior to the sale of the wool.

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(9) Where:

(a) wool becomes carpet wool for the purposes of this Act because of the operation of paragraph (b) or (c) of the definition of *carpet wool* in subsection (1); and

(b) either:

(i) the wool is subjected to a process of manufacture for the purpose of the manufacture of goods other than carpet or carpet yarn; or

(ii) the wool is exported from Australia;

the wool is taken to have ceased to be carpet wool for the purposes of this Act immediately before it was subjected to the process of manufacture or was exported, as the case may be.

## Part II—Administration

### 5 Commissioner of Taxation to administer Act

The Commissioner of Taxation has the general administration of this Act.

#### 7A Annual report

- (1) The Commissioner shall, as soon as practicable after 30 June in each year, prepare and furnish to the Minister a report on the working of this Act, including any breaches or evasions of this Act of which the Commissioner has notice.
- (2) The Minister shall cause a copy of a report furnished to him under subsection (1) to be laid before each House of the Parliament within 15 sitting days of that House after the day on which he receives the report.
- (3) For the purposes of section 34C of the *Acts Interpretation Act 1901*, a report that is required by subsection (1) to be furnished as soon as practicable after 30 June in a year shall be taken to be a periodic report relating to the working of this Act during the year ending on that 30 June.

### 8 Officers to observe secrecy

- (1) In this section, *officer* means a person who is or has been appointed or employed by the Commonwealth or by a State, and who, by reason of that appointment or employment, or in the course of that employment, may acquire or has acquired information with respect to the affairs of any other person disclosed or obtained under the provisions of this Act.
- (1A) For the purposes of this section, a person who, although not appointed or employed by the Commonwealth, performs services for the Commonwealth shall be taken to be employed by the Commonwealth.

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- (2) Subject to this section, an officer shall not, either directly or indirectly, except in the performance of a duty as an officer, and either while he is, or after he ceases to be, an officer, make a record of, or divulge or communicate to any person any information respecting the affairs of another person acquired by the officer as mentioned in subsection (1).
- (3) An officer shall not be required to produce in court a return, assessment or notice of assessment made or given for the purposes of this Act, or to divulge or communicate to a court a matter or thing coming under his notice in the performance of his duties as an officer, except when it is necessary to do so for the purpose of carrying into effect the provisions of this Act.
- (4) Nothing in this section prevents the Commissioner, a Second Commissioner or a Deputy Commissioner, or a person authorized by the Commissioner, a Second Commissioner or a Deputy Commissioner, from communicating any information to:
  - (b) the Tribunal in connection with proceedings under an Act of which the Commissioner has the general administration;
  - (c) a person performing, in pursuance of an appointment or employment by the Commonwealth, a duty arising under an Act administered by the Commissioner, for the purpose of enabling that person to carry out that duty;
  - (e) the Secretary to the Department of Primary Industry;
  - (f) the Australian Statistician; or
  - (g) the Comptroller-General of Customs.
- (5) A person to whom information is communicated under subsection (4) and a person or employee under his control are, in respect of that information, entitled to rights and privileges and subject to obligations and liabilities under subsections (2) and (3) as if they were officers.
- (6) An officer shall, if and when required by the Commissioner, a Second Commissioner or a Deputy Commissioner to do so, make an oath or declaration, in the manner and form prescribed, to maintain secrecy in conformity with the provisions of this section.

Penalty: \$10,000 or imprisonment for 2 years.

## **Part III—Liability to tax**

### **9 Application of Act**

The provisions of this Act apply to and in relation to the payment and collection of the taxes imposed by the *Wool Tax Act (No. 1) 1964*, the *Wool Tax Act (No. 2) 1964*, the *Wool Tax Act (No. 3) 1964*, the *Wool Tax Act (No. 4) 1964* and the *Wool Tax Act (No. 5) 1964*.

### **10 Sale value**

- (1) For the purposes of this Act, the sale value of any shorn wool is an amount equal to:
  - (a) in the case of wool sold by a wool-broker—the price for which the wool is sold;
  - (b) in the case of wool purchased by a wool-dealer from a person other than a wool-broker:
    - (i) if the contract of sale provides an inclusive price for the sale of the wool and its delivery to a port at or from which the dealer usually sells or exports wool—that price; or
    - (ii) in any other case—the sum of the price for which the wool is purchased and the cost of transporting the wool from the place where the wool is at the time of the purchase to the nearest port from which wool is usually exported;
  - (c) in the case of wool purchased by a manufacturer from a person other than a wool-broker or a wool-dealer:
    - (i) if the contract of sale provides an inclusive price for the sale of the wool and its delivery to a place at which the purchaser carries on manufacture—that price; or
    - (ii) in any other case—the sum of the price for which the wool is purchased and the cost of transporting the wool from the place where the wool is at the time of the purchase to the nearest place at which the purchaser carries on manufacture;

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- (d) in the case of wool (not being wool purchased by the manufacturer) subjected by a manufacturer to a process of manufacture—the amount stated in the certificate of appraisal of the wool as the value of the wool at the date of appraisal, or, where the wool has not been appraised:
    - (i) if the processing of the wool without appraisal was in pursuance of an arrangement with the Commissioner—an amount ascertained in accordance with the terms of the arrangement; or
    - (ii) in any other case—the amount that the Commissioner determines to have been the value of the wool at the date of the processing; and
  - (e) in the case of wool exported—the amount stated in the certificate of appraisal of the wool as the value of the wool at the date of appraisal, or, where the wool has not been appraised:
    - (i) if the export of the wool without appraisal was in pursuance of an arrangement with the Commissioner—an amount ascertained in accordance with the terms of the arrangement; or
    - (ii) in any other case—the amount that the Commissioner determines to have been the value of the wool at the date of export.
- (2) For the purposes of this section, the cost of transporting wool from one place to another place means the amount that it would cost the owner of the wool to have the wool transported from the first-mentioned place to the second-mentioned place and includes the amount that it would cost the owner:
- (a) to have the wool loaded on to, or unloaded from, any means of transport for the purpose of being transported between those places and to have the wool placed in a wool store after it has been transported; and
  - (b) to have the wool insured against the usual risks while it is being so loaded, transported, unloaded and placed in a wool store.
- (3) Where the Commissioner is not satisfied that the price paid or payable for any shorn wool (otherwise than in pursuance of a sale



by auction) is fair and reasonable, he may determine the amount that, in his opinion, is a fair and reasonable price for the purchase, and the amount so determined shall, for the purposes of this Act, be deemed to be the price for which the wool was purchased.

- (4) As soon as practicable after a determination has been made in pursuance of this section, the Commissioner shall cause notice in writing of the determination to be served on the person liable to pay tax in respect of the wool to which the determination relates.
- (5) Despite section 177-12 of the *A New Tax System (Goods and Services Tax) Act 1999*, a reference in subsection (1) to the price of the supply of wool is taken not to include the net GST that is, or would be, payable by an entity making the supply.
- (6) Expressions used in subsection (5) have the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

## **11 Person liable to pay tax**

- (1) Subject to section 12, tax in respect of shorn wool shall be paid:
  - (a) in the case of wool sold by a wool-broker—by the person on whose behalf the wool is sold;
  - (b) in the case of wool purchased by a wool-dealer from a person other than a wool-broker—by the person from whom the wool-dealer purchased the wool;
  - (c) in the case of wool purchased by a manufacturer from a person other than a wool-broker or a wool-dealer—by the person from whom the manufacturer purchased the wool;
  - (d) in the case of wool (not being wool purchased by the manufacturer) subjected by a manufacturer to a process of manufacture:
    - (i) if the manufacturer is not the owner of the wool—by the owner of the wool; or
    - (ii) in any other case—by the manufacturer; and
  - (e) in the case of wool exported—by the exporter of the wool.
- (2) Where:
  - (a) tax is imposed on shorn wool by a Wool Tax Act; and

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- (b) as a result of the operation of subsection 4(4A) of the *Wool Tax Act (No. 4) 1964* or subsection 4(4A) of the *Wool Tax Act (No. 5) 1964*, further tax is payable in respect of the wool under one of those Acts;

the amount that a person is liable to pay in respect of the further tax imposed by an Act referred to in paragraph (b) is reduced by the amount of the tax referred to in paragraph (a).

**12 Liability of wool-broker, registered wool-dealer or manufacturer**

- (1) Where:

- (a) a wool-broker, on behalf of another person, sells shorn wool by auction or by any other means;
- (b) a wool-dealer or a manufacturer purchases shorn wool from another person; or
- (c) a manufacturer subjects shorn wool owned by another person to a process of manufacture;

the wool-broker, wool-dealer or manufacturer, as the case may be, is liable to pay, and shall pay, to the Commissioner, the tax (if any) in respect of that wool and may:

- (d) recover from that other person an amount equal to the tax in respect of that wool; or
- (e) for the purpose of payment of the tax in respect of that wool, retain so much of any amount that is payable to any person in respect of that wool as is equal to the amount of the tax.

- (2) Where a person who exports shorn wool owned by another person pays any tax in respect of that wool, the first-mentioned person may:

- (a) recover from that other person an amount equal to the tax in respect of that wool; or
- (b) for the purpose of payment of the tax in respect of that wool, retain so much of any amount that is payable to any person in respect of that wool as is equal to the amount of the tax.

- (3) In paragraphs (1)(d) and (e) and in paragraphs (2)(a) and (b), *tax* does not include additional tax payable in pursuance of this Act.

## **Part IV—Registration**

### **13 Registration of wool-brokers**

- (1) A wool-broker who sells shorn wool without being registered under this section as a wool-broker in respect of the State in which shorn wool is sold is, in respect of each day on which the wool-broker so sells shorn wool (including the day of a conviction of an offence against this subsection or any subsequent day), guilty of an offence punishable on conviction by a fine not exceeding \$50.
- (2) An application for registration as a wool-broker in respect of a State shall be in writing in accordance with a form approved by the Commissioner and shall be made in the prescribed manner.
- (3) On receipt of the application, the Commissioner shall forthwith register the applicant as a wool-broker in respect of that State by entering the name of the applicant in a register to be kept by the Commissioner for the purpose and shall give notice of the registration to the applicant.
- (4) Where a person who is registered as a wool-broker in respect of a State dies or, being a company, is wound-up, the person thereupon ceases to be registered as a wool-broker in respect of that State and the Commissioner shall, upon being notified of the death or winding-up, remove the name of the person from the register.
- (5) Where a person who is registered as a wool-broker in respect of a State applies in writing to the Commissioner in the prescribed manner for the cancellation of his registration as a wool-broker in respect of that State, the Commissioner shall, forthwith upon receipt of the application, cancel the registration of the person as a wool-broker in respect of that State by removing the name of the person from the register and shall give notice of the cancellation to the person.

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**14 Registration of wool-dealers**

- (1) A wool-dealer who purchases shorn wool from a person other than a wool-broker without being registered under this section as a wool-dealer in respect of the State in which the shorn wool is purchased, in respect of each day on which the wool-dealer purchases such wool, is guilty of an offence punishable on conviction by a fine not exceeding \$50.
- (2) An application for registration as a wool-dealer in respect of a State must:
  - (a) be in writing in accordance with a form approved by the Commissioner; and
  - (b) be made in the prescribed manner.
- (3) On receipt of the application, the Commissioner must:
  - (a) register the applicant as a wool-dealer in respect of the State by entering the name of the applicant in a register kept by the Commissioner for the purpose; and
  - (b) give notice of the registration to the applicant.
- (4) If the Commissioner becomes aware that a person registered as a wool-dealer has died, the Commissioner must remove the person's name from the register.
- (5) If the Commissioner becomes aware that a company registered as a wool-dealer has been wound up, the Commissioner must remove the name of the company from the register.
- (6) If a registered wool-dealer applies in writing to the Commissioner in the prescribed manner for cancellation of registration, the Commissioner must immediately cancel the registration of the applicant by removing the name of the applicant from the register and give notice of the cancellation to the applicant.

**15 Registration of manufacturers**

- (1) A person who subjects shorn wool:
  - (a) produced by the person;
  - (b) purchased by the person from a person other than a wool-broker or wool-dealer; or

- (c) owned by another person (not being a manufacturer or wool-dealer);  
to a process of manufacture without being registered under this section as a manufacturer in respect of the State in which the shorn wool is subjected to the process of manufacture is, in respect of each day on which the person so subjects such shorn wool to the process of manufacture (including the day of a conviction of an offence against this subsection or any subsequent day), guilty of an offence punishable on conviction by a fine not exceeding \$50.
- (2) An application for registration as a manufacturer in respect of a State shall be in writing in accordance with a form approved by the Commissioner and shall be made in the prescribed manner.
- (3) On receipt of the application, the Commissioner shall forthwith register the applicant as a manufacturer in respect of that State by entering the name of the applicant in a register to be kept by the Commissioner for the purpose and shall give notice of the registration to the applicant.
- (4) Where a person who is registered as a manufacturer in respect of a State dies or, being a company, is wound-up, the person thereupon ceases to be registered as a manufacturer in respect of that State and the Commissioner shall, upon being notified of the death or winding-up, remove the name of the person from the register.
- (5) Where a person who is registered as a manufacturer in respect of a State applies in writing to the Commissioner in the prescribed manner for the cancellation of his registration as a manufacturer in respect of that State, the Commissioner shall, forthwith upon receipt of the application, cancel the registration of the person as a manufacturer in respect of that State by removing the name of the person from the register and shall give notice of the cancellation to the person.

## **16 Registration of exporters**

- (1) A person who exports shorn wool:
- (a) in respect of which the person is not in possession of a prescribed certificate; and

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- (b) that has not, in pursuance of an arrangement with the Commissioner, been appraised;  
without being registered under this section as an exporter in respect of the State from a place in which the wool is exported is, in respect of each day on which the person so exports such shorn wool (including the day of a conviction of an offence against this subsection or any subsequent day), guilty of an offence punishable on conviction by a fine not exceeding \$50.
- (2) An application for registration as an exporter in respect of a State shall be in writing in accordance with a form approved by the Commissioner and shall be made in the prescribed manner.
- (3) On receipt of the application, the Commissioner shall forthwith register the applicant as an exporter in respect of that State by entering the name of the applicant in a register to be kept by the Commissioner for the purpose and shall give notice of the registration to the applicant.
- (4) Where a person who is registered as an exporter in respect of a State dies or, being a company, is wound-up, the person thereupon ceases to be registered as an exporter in respect of that State and the Commissioner shall, upon being notified of the death or winding-up, remove the name of the person from the register.
- (5) Where a person who is registered as an exporter in respect of a State applies in writing to the Commissioner in the prescribed manner for the cancellation of his registration as an exporter in respect of that State, the Commissioner shall, forthwith upon receipt of the application, cancel the registration of the person as an exporter in respect of that State by removing the name of the person from the register and shall give notice of the cancellation to the person.

**16A Registration of carpet wool co-operatives and manufacturers of carpet yarn**

- (1) An application for registration as a carpet wool co-operative or as a manufacturer of carpet yarn must:
- (a) be in writing in accordance with a form approved by the Commissioner; and

- (b) be made in the prescribed manner.
- (2) On receipt of an application under subsection (1), the Commissioner must:
- (a) in the case of an application by a carpet wool co-operative—immediately register the co-operative by entering the name of the co-operative in a register kept by the Commissioner for the purpose; and
  - (b) in the case of an application by a manufacturer of carpet yarn—immediately register the manufacturer by entering the name of the manufacturer in a register kept by the Commissioner for the purpose.
- (3) Where a person, organisation or body has been registered under subsection (2), the Commissioner must give written notice of the registration to the person, organisation or body.
- (4) Where a registered carpet wool co-operative is dissolved, the registration of the co-operative immediately ceases to have effect and the Commissioner, on being notified of the dissolution of the co-operative, must remove the name of the co-operative from the register.
- (5) Where a registered manufacturer of carpet yarn dies or, in the case of a company, is dissolved, the registration of the manufacturer immediately ceases to have effect and the Commissioner, on being notified of the death or dissolution of the manufacturer, must remove the name of the manufacturer from the register.
- (6) Where a registered carpet wool co-operative or a registered carpet yarn manufacturer applies in writing to the Commissioner in the prescribed manner for cancellation of registration, the Commissioner must immediately cancel the registration of the applicant and give notice of the cancellation of the registration to the applicant.

## **Part V—Appraisement**

### **17 Establishment and registration of appraisement places**

The Australian Wool Board may, for the purposes of this Act, establish appraisement places, or, on the application of a person carrying on business at any premises, register those premises as an appraisement place.

### **18 Cancellation of registration of appraisement places**

The Australian Wool Board may, by notice in writing to the person carrying on business at premises registered as an appraisement place, cancel the registration of those premises as an appraisement place.

### **19 Appraisement**

- (1) As soon as practicable after shorn wool is submitted for appraisement at an appraisement place for the purposes of this Act, the Australian Wool Board shall:
  - (a) cause the wool to be appraised as at the date on which the appraisement takes place;
  - (b) cause a certificate of appraisement in accordance with a form approved by the Commissioner and containing such particulars as are specified in the form to be given to the person submitting the wool; and
  - (c) cause a copy of the certificate of appraisement to be given to the Commissioner.
- (2) A certificate of appraisement given under this section may be signed by a member of the Australian Wool Board, or by an officer of the Australian Wool Board, authorized by the Australian Wool Board to sign such certificates.
- (3) A member of the Australian Wool Board, or an officer of the Australian Wool Board, so authorized may at any time, of his own motion or on the application of any person, cancel or vary a



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certificate of appraisement given under this section and, on behalf of the Board, cause a new certificate in the place of a certificate so cancelled to be given to the person who submitted the wool and a copy of the new certificate to be given to the Commissioner.

## Part VI—Certificates

### 20 Certificate by Commissioner as to payment of, or exemption from, tax or previous tax

- (1) Where tax or previous tax has been paid in respect of any shorn wool or arrangements have been made to the satisfaction of the Commissioner for payment of the tax or previous tax payable in respect of any shorn wool, the Commissioner may give a certificate stating that that payment has, or that those arrangements have, been so made.
- (2) The Commissioner may give a certificate in respect of skin wool stating that the wool is exempt from tax.
- (3) Where it appears to the Commissioner that a certificate given under this section should not have been given, he may, by notice in writing, require the person in possession of the certificate to produce the certificate to him.
- (4) Where a notice is given under subsection (3) in respect of a certificate, then, subject to the effect of any other certificate and to subsection (5), this Act applies in respect of the wool to which the certificate relates as if the certificate had not been given.
- (5) Nothing in subsection (4) prejudicially affects a person who has acted in good faith in reliance on a certificate in respect of which a notice is given under subsection (3).

### 21 Certificates by wool-brokers

- (1) Where a wool-broker sells any wool by auction or by any other means, he shall, at or before the time at which the wool is delivered to the purchaser, give to the purchaser a certificate in accordance with a form approved by the Commissioner, signed by the wool-broker or a person authorized by him to sign certificates under this section, stating that the wool is wool that has been sold by the wool-broker.

- (2) Where a wool-broker authorizes a person to sign certificates under this section, he shall forthwith notify the Commissioner of that fact and furnish to the Commissioner a specimen of the signature of the person so authorized.
- (3) Where a wool-broker cancels the authority of a person to sign certificates under this section, he shall forthwith notify the Commissioner of that fact.

Penalty: \$1,000.

## **22 Certificates by wool-dealers**

- (1) Where a wool-dealer:
  - (a) sells any wool;
  - (b) sends any wool to a manufacturer for processing; or
  - (c) exports any wool;he shall, at or before the time at which the wool is delivered to the purchaser, manufacturer or ship's agent, as the case may be, give to that person a certificate in accordance with a form approved by the Commissioner, signed by the wool-dealer or a person authorized by him to sign certificates under this section, stating that the wool is wool that has been purchased by the wool-dealer.
- (2) Where a wool-dealer authorizes a person to sign certificates under this section, he shall forthwith notify the Commissioner of that fact and furnish to the Commissioner a specimen of the signature of the person so authorized.
- (3) Where a wool-dealer cancels the authority of a person to sign certificates under this section, he shall forthwith notify the Commissioner of that fact.

Penalty: \$1,000.

## **22A Certificates by registered carpet wool co-operatives and registered carpet yarn manufacturers**

- (1) A registered carpet wool co-operative that authorises a person to sign certificates for the purposes of this Act on behalf of the co-operative must immediately notify the Commissioner of the

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authorisation and send to the Commissioner a specimen of the person's signature.

- (2) A registered manufacturer of carpet yarn who authorises a person to sign certificates for the purposes of this Act on behalf of the manufacturer must immediately notify the Commissioner of the authorisation and send to the Commissioner a specimen of the person's signature.
- (3) If a registered carpet wool co-operative or registered carpet yarn manufacturer cancels the authority of a person to sign certificates under this section, the co-operative or manufacturer must notify the Commissioner of the cancellation as soon as is reasonably practicable.

Penalty: \$1,000.

**22B Certificates by wool-dealers regarding carpet wool**

- (1) A wool-dealer who authorises a person to sign certificates for the purposes of subsection 4(7) on behalf of the wool-dealer must immediately notify the Commissioner of the authorisation and send to the Commissioner a specimen of the person's signature.
- (2) If a wool-dealer cancels the authority of a person to sign certificates for the purposes of subsection 4(7) on behalf of the wool-dealer, the wool-dealer must notify the Commissioner of the cancellation as soon as is reasonably practicable.

Penalty: \$1,000.

**23 Wool scoured or carbonized**

- (1) Where the owner of any shorn wool that has become liable to tax or to previous tax sends that wool to another person for scouring or carbonizing, the owner shall forthwith apply to the Commissioner, in the prescribed manner, for a scouring-carbonizing note in respect of that wool and, upon receipt of the note, shall furnish it to the person to whom the wool has been sent for scouring or carbonizing.

- (2) Where the owner of any shorn wool that has become liable to tax or to previous tax scours or carbonizes that wool, he shall, before commencing to scour or carbonize the wool, unless he requires the wool exclusively for his own use in the manufacture of goods, apply to the Commissioner, in the prescribed manner, for a scouring-carbonizing note in respect of that wool.
- (3) A person who scours or carbonizes shorn wool that has become liable to tax or to previous tax and to whom a scouring-carbonizing note in respect of that wool is given or delivered in accordance with this section shall, upon completion of the scouring or carbonizing of that wool, complete the note by inserting in the note full particulars of the wool after the scouring or carbonizing by him.
- (4) Where shorn wool that is scoured or carbonized in accordance with subsection (3) is not owned by the scourer or carbonizer, he shall, when he delivers the scoured or carbonized wool, furnish the signed scouring-carbonizing note to the owner of the wool or, if the wool is to be delivered to another person for carbonizing, to that other person.
- (5) When a scouring-carbonizing note in respect of shorn wool has been completed, the owner of the wool shall forthwith, in the prescribed manner, furnish the note to the Commissioner and apply to the Commissioner for a certificate by the Commissioner under subsection 20(1) in respect of the scoured and carbonized wool specified in the note.

Penalty: \$2,000.

#### **24 Shorn wool not to be manufactured or exported unless certificate obtained**

Except in pursuance of an arrangement with the Commissioner, a person shall not:

- (a) subject any shorn wool, other than wool purchased by him, to a process of manufacture unless he is in possession of a prescribed certificate, or a certificate of appraisalment, in respect of the wool; or

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- (b) export any shorn wool unless he is in possession of a prescribed certificate in respect of the wool.

Penalty: \$2,000.

**25 Skin wool not to be manufactured or exported unless prescribed certificate obtained**

A person shall not subject any skin wool to a process of manufacture, or export any skin wool, unless he is in possession of a prescribed certificate in respect of the wool.

Penalty: \$2,000.

**26 Prescribed certificate to be furnished with wool**

A person who:

- (a) sells any wool;
- (b) sends any wool to a manufacturer for processing; or
- (c) exports any wool;

shall, if he is in possession of a prescribed certificate in respect of the wool, furnish the certificate to the purchaser, manufacturer or ship's agent, as the case may be, at or before the time at which the wool is delivered to that last-mentioned person.

Penalty: \$1,000.

**27 Obligations of ship's agents**

- (1) A ship's agent shall not cause or permit any wool to be placed on board a ship at a place in Australia for shipment to a place outside Australia unless he is in possession of a certificate in respect of the wool:
  - (a) given by the Commissioner under subsection 20(1) or (2);
  - (b) in the case of wool received directly from the store of a wool-broker—given by that wool-broker under subsection 21(1); or
  - (c) in the case of wool received directly from the store of a wool-dealer—given by that wool-dealer under subsection 22(1).

- (2) Where a certificate referred to in this section is furnished to a ship's agent, the ship's agent shall retain possession of the certificate for a period of 5 years after it was furnished to him and shall produce it for inspection at any time during that period when so required by a person authorized by the Commissioner to have access to such certificates.

Penalty: \$1,000.

## Part VII—Returns

### 28 Returns by wool-brokers

- (1) A wool-broker who sells any wool shall furnish to the Commissioner in the prescribed manner, within 21 days after the end of the month in which the wool was sold, a return of the wool in accordance with a form approved by the Commissioner and containing such particulars as are specified in the form.
- (2) A wool-broker who furnishes a return under subsection (1) in relation to wool sold on or after 1 July 1993 must, not later than the time at which the return is furnished, give the Commissioner, in accordance with the regulations, such particulars relating to the sale of the wool and the person on whose behalf the wool was sold as are prescribed.

### 29 Returns by wool-dealers

- (1) A wool-dealer who purchases any shorn wool shall, unless he is in possession of a prescribed certificate in respect of the wool, furnish to the Commissioner in the prescribed manner, within 21 days after the end of the month in which the wool was purchased, a return of that wool in accordance with a form approved by the Commissioner and containing such particulars as are specified in the form.
- (2) A wool-dealer who furnishes a return under subsection (1) in relation to wool purchased on or after 1 July 1993 must, not later than the time at which the return is furnished, give the Commissioner, in accordance with the regulations, such particulars relating to the purchase of the wool and the person from whom the wool was purchased as are prescribed.

### 30 Returns by manufacturers

- (1) A manufacturer who:
  - (a) purchases any shorn wool; or



- (b) subjects any shorn wool to a process of manufacture; shall, unless he is in possession of a prescribed certificate in respect of the wool, furnish to the Commissioner in the prescribed manner, within 21 days after the end of the month in which the wool was purchased or subjected to that process by him, a return of that wool in accordance with a form approved by the Commissioner and containing such particulars as are specified in the form, together with any relevant certificates of appraisalment.
- (2) A manufacturer who furnishes a return under subsection (1) in relation to shorn wool purchased, or subjected to a process of manufacture, by the manufacturer on or after 1 July 1993 must, not later than the time at which the return is furnished, give the Commissioner, in accordance with the regulations, such particulars relating to:
- (a) the purchase of the wool and the person from whom it was purchased; or
  - (b) the person who owned the wool when it was subjected to a process of manufacture;
- as the case requires, as are prescribed.

### **31 Returns by persons exporting wool in pursuance of arrangement**

- (1) A person who exports any shorn wool without appraisalment in pursuance of an arrangement with the Commissioner shall, unless he is in possession of a prescribed certificate in respect of the wool, furnish to the Commissioner in the prescribed manner, within a period ascertained in accordance with the arrangement, a return of that wool in accordance with a form approved by the Commissioner and containing such particulars as are specified in the form.
- (2) A person who furnishes a return under subsection (1) in relation to wool exported on or after 1 July 1993 must, not later than the time at which the return is furnished, give the Commissioner, in accordance with the regulations, such particulars relating to the export of the wool and to the person as are prescribed.

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**32 Returns by other persons exporting wool**

- (1) A person who exports any shorn wool other than wool to which section 31 applies shall, unless he is in possession of a prescribed certificate in respect of the wool, furnish to the Commissioner in the prescribed manner, before the wool is exported, a return of that wool in accordance with a form approved by the Commissioner and containing such particulars as are specified in the form, together with any relevant certificates of appraisalment.
- (2) A person who furnishes a return under subsection (1) in relation to wool exported on or after 1 July 1993 must, not later than the time at which the return is furnished, give the Commissioner, in accordance with the regulations, such particulars relating to the export of the wool and to the person as are prescribed.

**33 Further returns**

In addition to any return that is required by this Part, the Commissioner may, by notice in writing, call upon any person to furnish to him, within a time specified in the notice, such return, or such further or fuller return, as the Commissioner requires.

**34 Commissioner to obtain information and evidence**

- (1) For the purpose of inquiring into, or ascertaining, the liability of a person under any of the provisions of this Act, the Commissioner may, by notice in writing, require any person:
  - (a) to furnish the Commissioner with such information as the Commissioner requires;
  - (b) to attend and give evidence before the Commissioner or before an officer authorized by the Commissioner for the purpose; and
  - (c) to produce any books, documents and other papers in the custody or under the control of the person.
- (2) The Commissioner may require the person to give the information or evidence on oath, and either orally or in writing, and for that purpose the Commissioner or a person authorized by him may administer an oath.

- (3) Where the person conscientiously objects to take an oath, he may make an affirmation that he so objects and that the information or evidence he will give will be the truth, the whole truth and nothing but the truth, and an affirmation so made is of the same force and effect, and entails the same liabilities, as an oath.
- (4) A person who is required in pursuance of this section to attend and give evidence before the Commissioner or an officer authorized by the Commissioner for the purposes of an inquiry into, or the ascertaining of, the liability of another person under this Act is entitled to payment of an allowance in respect of his expenses of attending and giving evidence of an amount determined by the Commissioner in accordance with the regulations.

### **35 Returns deemed to be made**

A return purporting to be made and signed by or on behalf of a person shall, until the contrary is proved, be deemed to have been made and signed by him or with his authority.

## Part VIII—Collection and recovery of tax

### 36 Due date

- (1) Tax in respect of shorn wool is due and payable on the day on which the return under section 28, 29, 30, 31 or 32, as the case may be, in respect of the wool is furnished to the Commissioner, or, if the return is not duly furnished, on the last day for the due furnishing of the return.
- (2) Additional tax under section 61 is due and payable on the date specified in the notice of assessment of the additional tax as the date on which the additional tax is due and payable.

Note: For provisions about collection and recovery of tax and additional tax, see Part 4-15 in Schedule 1 to the *Taxation Administration Act 1953*.

### 38 Unpaid tax

- (1) If any of the tax which a person is liable to pay remains unpaid after the time by which the tax is due to be paid, the person is liable to pay the general interest charge on the unpaid amount.  
Note: The general interest charge is worked out under Division 1 of Part IIA of the *Taxation Administration Act 1953*.
- (2) The person is liable to pay the general interest charge for each day in the period that:
  - (a) started at the beginning of the day by which the tax was due to be paid; and
  - (b) finishes at the end of the last day on which, at the end of the day, any of the following remains unpaid:
    - (i) the tax;
    - (ii) general interest charge on any of the tax.
- (3) The amount of the general interest charge is taken to be **additional tax** payable under this section.
- (4) In this section:  
**tax** includes additional tax under section 61.

**39 Assessments**

Where the Commissioner is of the opinion that any tax is payable by a person, the Commissioner may make an assessment of:

- (a) the sale value upon which tax should be, or should have been, paid; and
- (b) the tax that is payable.

**40 Default assessments**

(1) Where:

- (a) a person makes default in furnishing a return;
- (b) the Commissioner is not satisfied with the return made by a person; or
- (c) the Commissioner has reason to believe that a person who has not furnished a return is liable to pay tax;

the Commissioner may make an assessment of the amount upon which, in his opinion, tax is payable by that person, and of the amount of that tax.

**41 Notice of assessments**

- (1) As soon as practicable after an assessment is made under this Act, the Commissioner shall cause notice in writing of the assessment and the amount of the tax payable in accordance with the assessment to be served on the person liable to pay the tax.
- (2) In subsection (1), *tax* includes additional tax under section 61.

**42 Date on which tax payable**

The amount of any tax specified in a notice given under section 41 is payable on or before such date as is specified in the notice.

Note: For provisions about collection and recovery of the tax, see Part 4-15 in Schedule 1 to the *Taxation Administration Act 1953*.

**43 Validity of assessment**

The validity of an assessment is not affected by reason that any of the provisions of this Act have not been complied with.

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**43A Objections against assessments**

A person who is dissatisfied with an assessment made in relation to the person may object against it in the manner set out in Part IVC of the *Taxation Administration Act 1953*.

**44A Reduction of tax upon amendment of assessment**

- (1) Where, by reason of an amendment of an assessment, a person's liability to tax is reduced, the amount by which the tax is so reduced shall be taken, for the purposes of section 38, never to have been payable.
- (2) In subsection (1), *tax* includes additional tax under section 61.

**45 Refunds of tax**

- (1) Subject to subsections (2) and (3), where the Commissioner finds in any case that tax has been overpaid by a person, the Commissioner shall:
  - (a) refund the amount of any tax overpaid; or
  - (b) apply the amount of any tax overpaid against any liability of the person to the Commonwealth, being a liability arising under, or by virtue of, an Act of which the Commissioner has the general administration, and refund any part of the amount that is not so applied.
- (2) Subsection (1) does not apply in relation to an amount of tax paid by a person unless the Commissioner is satisfied that the person has not recouped himself to the extent of that amount by deduction from the proceeds of wool sold on behalf of some other person or otherwise or, if he has so recouped himself, that he has since repaid the amount to the person from whom he recouped himself.
- (3) Subsection (1) does not apply in relation to an amount of tax paid by a person unless he furnishes to the Commissioner such return or other information, certified in such manner as the Commissioner requires, as will enable the Commissioner to determine the amount of the tax that has been overpaid.

- (4) In this section, unless the contrary intention appears, *tax* includes additional tax under section 38 or 61.

### **55 Evidence**

- (1) The production of a notice of assessment, or of a document under the hand of the Commissioner, a Second Commissioner or a Deputy Commissioner purporting to be a copy of a notice of assessment, is conclusive evidence of the due making of the assessment and (except in proceedings under Part IVC of the *Taxation Administration Act 1953* on a review of, or appeal against, the assessment) that the amount and all the particulars of the assessment are correct.
- (2) The production of a document under the hand of the Commissioner, a Second Commissioner or a Deputy Commissioner purporting to be a copy of a document issued or given by the Commissioner, a Second Commissioner or a Deputy Commissioner is conclusive evidence that the document was so issued or given.
- (3) The production of a document under the hand of the Commissioner, a Second Commissioner or a Deputy Commissioner purporting to be a copy of or extract from a return or notice of assessment is evidence of the matter set forth in the document so produced to the same extent as the original return or notice would be if it were produced.

## Part X—Penalty tax

### 60 Part to stop applying

This Part does not apply to a return, or information, relating to the year starting on 1 July 2000 or a later year.

Note: See instead Division 284 in Schedule 1 to the *Taxation Administration Act 1953*.

### 61 Penalty for failure to furnish return etc.

- (1) Where a person refuses or fails to furnish, when and as required under or pursuant to this Act or the regulations to do so, a return, or any information, relating to shorn wool, the person is liable to pay, by way of penalty, additional tax equal to double the amount of tax payable by the person in respect of the shorn wool.
- (2) Where:
  - (a) a person:
    - (i) makes a statement to a taxation officer, or to a person other than a taxation officer for a purpose in connection with the operation of this Act or the regulations, that is false or misleading in a material particular; or
    - (ii) omits from a statement made to a taxation officer, or to a person other than a taxation officer for a purpose in connection with the operation of this Act or the regulations, any matter or thing without which the statement is misleading in a material particular; and
  - (b) the tax properly payable by the person exceeds the tax that would have been payable by the person if it were assessed or determined on the basis that the statement were not false or misleading, as the case may be;the person is liable to pay, by way of penalty, additional tax equal to double the amount of the excess.
- (3) Where, but for this subsection, an amount of additional tax, being an amount less than \$20, is payable by a person under this section



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in respect of an act or omission, then, by force of this subsection, the amount of the additional tax shall be taken to be \$20.

- (4) The Commissioner shall make an assessment of the additional tax payable by a person under this section.
- (5) Nothing in this Act shall be taken to preclude notice of an assessment made in respect of a person under subsection (4) from being incorporated in notice of any other assessment made in respect of the person under this Act.
- (6) The Commissioner may, in the Commissioner's discretion, remit the whole or any part of the additional tax payable by a person under this section, but, for the purposes of the application of subsection 33(1) of the *Acts Interpretation Act 1901* to the power of remission conferred by this subsection, nothing in this Act shall be taken to preclude the exercise of the power at a time before an assessment is made under subsection (4) of the additional tax.
- (7) A reference in subsection (2) to a statement made to a taxation officer is a reference to a statement made to a taxation officer orally, in writing, in a data processing device or in any other form, and, without limiting the generality of the foregoing, includes a statement:
  - (a) made in an application, certificate, declaration, notification, objection, return or other document made, given or furnished, or purporting to be made, given or furnished, under or pursuant to this Act or the regulations;
  - (b) made in answer to a question asked of a person under or pursuant to this Act or the regulations;
  - (c) made in any information furnished, or purporting to be furnished, under or pursuant to this Act or the regulations; or
  - (d) made in a document furnished to a taxation officer otherwise than under or pursuant to this Act or the regulations;but does not include a statement made in a document produced pursuant to paragraph 34(1)(c).
- (8) A reference in subsection (2) to a statement made to a person other than a taxation officer for a purpose in connection with the operation of this Act or the regulations is a reference to such a statement made orally, in writing, in a data processing device or in

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any other form and, without limiting the generality of the foregoing, includes such a statement:

- (a) made in an application, certificate, declaration, notification or other document made, given or furnished to the person;
  - (b) made in answer to a question asked by the person; or
  - (c) made in any information furnished to the person.
- (9) In this section:

***data processing device*** means any article or material from which information is capable of being reproduced with or without the aid of any other article or device.

***taxation officer*** means a person exercising powers, or performing functions under, pursuant to or in relation to this Act or the regulations.

**Part XII—Miscellaneous****86 Public officer of company**

- (1) A company that carries on business as a wool-broker or manufacturer, is a registered wool-dealer or exports wool shall at all times, unless exempted by the Commissioner, be represented for the purposes of this Act by a public officer duly appointed by the company or by its duly authorized agent or attorney.
- (1A) A person is not capable of being a public officer of a company unless the person:
  - (a) is a natural person who has attained the age of 18 years;
  - (b) is ordinarily resident in Australia; and
  - (c) is capable of understanding the nature of the person's appointment as the public officer of the company.
- (2) The following provisions of this section apply with respect to every such company.
- (3) The company shall appoint a public officer within 3 months after:
  - (a) the date of commencement of this Part; or
  - (b) the date on which the company commences to carry on business as a wool-broker or a manufacturer, becomes registered as a wool-dealer or commences to export wool, as the case may be;whichever is the later date.
- (4) The company shall keep the office of the public officer constantly filled.
- (5) An appointment of a public officer shall be deemed not to be duly made until after notice of the appointment in writing, specifying the name of the officer and an address for service on him, has been given to the Commissioner.
- (6) If the company refuses or fails duly to appoint a public officer when and as often as such an appointment becomes necessary, the company is, in respect of each day on which it so refuses or fails to

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appoint a public officer (including the day of a conviction of an offence against this subsection or any subsequent day), guilty of an offence punishable on conviction by a fine not exceeding \$50.

- (7) Service of a document at the address for service, or on the public officer, of the company is sufficient service on the company for the purposes of this Act or the regulations, and, if at any time there is no public officer, then service on any person acting or appearing to act in the business of the company is sufficient.
- (8) The public officer is answerable for the doing of all such things as are required to be done by the company under this Act or the regulations, and, in case of default, is liable to the same penalties.
- (9) Everything done by the public officer that he is required to do in his representative capacity shall be deemed to have been done by the company and the absence or non-appointment of a public officer does not excuse the company from the necessity of complying, or from any penalty for refusal or failure to comply, with any of the provisions of this Act or the regulations, but the company is liable to comply with the provisions of this Act or the regulations as if there were no requirement to appoint a public officer.
- (10) A notice given to or requisition made upon the public officer shall be deemed to be given to or made upon the company.
- (11) Any proceedings under this Act taken against the public officer shall be deemed to have been taken against the company, and the company is liable jointly with the public officer for any penalty imposed upon him.
- (12) Notwithstanding anything contained in this section, and without in any way limiting, altering or transferring the liability of the public officer of a company, every notice, process or proceeding that, under this Act or the regulations, may be given to, served on or taken against the company or its public officer may, if the Commissioner thinks fit, be given to, served on or taken against any director, secretary or other officer of the company or any attorney or agent of the company, and that director, secretary, officer, attorney or agent has the same liability in respect of that notice, process or proceeding as the company or public officer

would have had if it had been given to, served on or taken against the company or public officer.

- (13) A reference in this section to this Act or the regulations includes a reference to Part III of the *Taxation Administration Act 1953* to the extent to which that Part of that Act relates to this Act or the regulations.

### **87 Agents or trustees**

- (1) The following provisions of this section apply with respect to every agent and every trustee.
- (2) He is answerable for the doing of all such things as are required to be done by virtue of this Act in respect of any wool owned, or any transaction, act or operation in relation to any wool entered into or performed, in his representative capacity or by virtue of his agency.
- (3) In respect of any such wool or any such transaction, act or operation, he shall make returns and is liable to tax (if any), but in his representative capacity only, and each return shall, except as otherwise provided by this Act, be separate and distinct from any other.
- (4) If he is a trustee of the estate of a deceased person, the returns shall be the same as far as practicable as the deceased person would, if living, have been liable to make.
- (5) He is, by force of this section, authorized and required to retain from time to time out of any money that comes to him in his representative capacity so much as is sufficient to pay any tax that is or will become due in respect of any such wool or any such act, transaction or operation.
- (6) He is, by force of this section, made personally liable for any tax payable in respect of any such wool, or any such act, transaction or operation, if, after the Commissioner has required him to make a return, or while the tax remains unpaid, he disposes of or parts with, without the consent of the Commissioner, any money that comes to him from or out of which the tax could legally be paid, but he is not otherwise personally liable for the tax.

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- (7) He is, by force of this section, indemnified for all payments that he makes in pursuance of this Act or of any requirement of the Commissioner.
- (8) For the purpose of ensuring the payment of tax, the Commissioner has the same remedies against attachable property of any kind vested in, under the control or management or in the possession of an agent or trustee as he would have against the property of any other person liable to tax in respect of tax.
- (9) In this section, *tax* includes additional tax under section 38 or 61.

**88 Person in receipt or control of money for non-resident**

- (1) Subject to this Act, the following provisions of this section apply with respect to every person having the receipt, control or disposal of money belonging to a non-resident who engages in any act, transaction or operation in respect of shorn wool the sale value of which is subject to tax.
- (2) He shall, when required by the Commissioner, pay the tax due and payable by the non-resident.
- (3) He is, by force of this section, authorized and required to retain from time to time out of any money that comes to him on behalf of the non-resident so much as is sufficient to pay the tax that is or will become due by the non-resident.
- (4) He is, by force of this section, made personally liable for the tax payable by him on behalf of the non-resident after the tax becomes payable, or if, after the Commissioner has required him to pay the tax, he disposes of, or parts with, without the consent of the Commissioner, any money then in his possession, or that comes to him, from or out of which the tax could legally be paid, but he is not otherwise personally liable for the tax.
- (5) He is, by force of this section, indemnified for all payments that he makes in pursuance of this Act or of any requirement of the Commissioner.
- (6) A person who is liable to pay money to a non-resident shall be deemed to be a person having the control of money belonging to

the non-resident, and all money due by him to the non-resident shall be deemed to be money that comes to him on behalf of the non-resident.

- (7) In this section, *tax* includes additional tax under section 38 or 61.

### **89 Books, accounts etc.**

- (1) For the purposes of this Act, a person who carries on business as a wool-broker or a manufacturer, is a wool-dealer or exports any wool shall:
- (a) keep in the English language books or accounts recording particulars of all acts, transactions and operations in connexion with any wool, including the price received or paid for the wool;
  - (b) preserve any such books or accounts for a period of 5 years after the completion of the acts, transactions or operations to which they relate; and
  - (c) preserve any documents or papers relating to any acts, transactions or operations in connexion with wool for a period of 5 years after the completion of the acts, transactions or operations.

Penalty: 30 penalty units.

Note 1: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

Note 2: There is an administrative penalty if you do not keep or retain records as required by this section: see section 288-25 in Schedule 1 to the *Taxation Administration Act 1953*.

- (2) This section does not require the preservation by a person of any books, accounts, documents or papers:
- (a) in respect of which the Commissioner has notified the person that their preservation is not required; or
  - (b) of a company that has gone into liquidation and has been finally dissolved.

### **90 Access to books etc.**

- (1) For the purposes of this Act, the Commissioner or an officer of the Commissioner authorized by the Commissioner to exercise powers

## Section 91

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under this section has at all times full and free access to all buildings, places, books, documents and other papers and may take extracts from and make copies of any books, documents and papers.

- (2) An officer is not entitled to enter or remain on or in any building or place under this section if, on being requested by the occupier of the building or place for proof of authority, the officer does not produce an authority in writing signed by the Commissioner stating that the officer is authorised to exercise powers under this section.
- (3) The occupier of a building or place entered or proposed to be entered by the Commissioner, or by an officer, under subsection (1) shall provide the Commissioner or the officer with all reasonable facilities and assistance for the effective exercise of powers under this section.

Penalty for a contravention of this subsection: 30 penalty units.

Note: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

### **91 Appearance by Commissioner etc.**

- (1) In any action, prosecution or other proceeding instituted in any court by the Commissioner or a Deputy Commissioner, he may appear either personally or by a barrister or solicitor, or by an officer.
- (2) The appearance of such an officer, and his statement that he appears by authority of the Commissioner or a Deputy Commissioner, are sufficient evidence of that authority.

### **92 Notices**

A notice that is required by this Act or the regulations to be given to or served on a person by the Commissioner may, without prejudice to any other method of service, be given or served personally or by post addressed to the person at his place of residence or business last known to the Commissioner.



**93 Regulations**

- (1) The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters required or permitted by this Act to be prescribed, or necessary or convenient to be prescribed for carrying out or giving effect to this Act, and, in particular:
  - (a) for and in relation to the practice and procedure of a Supreme Court in respect of proceedings to which section 60A applies; and
  - (b) prescribing penalties not exceeding a fine of \$500 for offences against the regulations.
- (2) Regulations may be made under subsection (1) for the purposes of Parts VI and VII before the commencement of those Parts, but regulations so made shall not come into operation until those Parts come into operation.



**Table of Acts****Notes to the *Wool Tax (Administration) Act 1964*****Note 1**

The *Wool Tax (Administration) Act 1964* as shown in this compilation comprises Act No. 30, 1964 amended as indicated in the Tables below.

All relevant information pertaining to application, saving or transitional provisions prior to 17 June 1999 is not included in this compilation. For subsequent information *see* Table A.

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Wool Tax (Administration) Act 1964</i>	30, 1964	26 May 1964	Parts VI and VII (ss. 20-35): 1 July 1964 Remainder: Royal Assent	
<i>Statute Law Revision (Decimal Currency) Act 1966</i>	93, 1966	29 Oct 1966	1 Dec 1966	—
<i>Statute Law Revision Act 1973</i>	216, 1973	19 Dec 1973	31 Dec 1973	Ss. 9(1) and 10
<i>Jurisdiction of Courts (Miscellaneous Amendments) Act 1979</i>	19, 1979	28 Mar 1979	Parts II-XVII (ss. 3-123):15 May 1979 ( <i>see Gazette</i> 1979, No. S86) Remainder: Royal Assent	Ss. 117(2), 119(2) and 125-127
<i>Taxation Debts (Abolition of Crown Priority) Act 1980</i>	134, 1980	19 Sept 1980	19 Sept 1980	S. 18(2)
<i>Statute Law Revision Act 1981</i>	61, 1981	12 June 1981	S. 115: Royal Assent (a)	—
<i>Taxation (Unpaid Company Tax) (Consequential Amendments) Act 1982</i>	122, 1982	13 Dec 1982	13 Dec 1982 ( <i>see s. 2</i> )	—
<i>Statute Law (Miscellaneous Provisions) Act (No. 1) 1983</i>	39, 1983	20 June 1983	S. 3: 18 July 1983 (b)	—
<i>Taxation Laws Amendment Act 1984</i>	123, 1984	19 Oct 1984	Part XXVIII (ss. 350-383): 14 Dec 1984 (c)	Ss. 383-385 S. 382 (am. by 65, 1985, s. 3)

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<b>as amended by</b>				
<i>Statute Law (Miscellaneous Provisions) Act (No. 1) 1985</i>	65, 1985	5 June 1985	S. 3: (d)	—
<i>Sales Tax Laws Amendment Act 1985</i>	47, 1985	30 May 1985	S. 61: Royal Assent (e)	—
<i>Statute Law (Miscellaneous Provisions) Act (No. 1) 1985</i>	65, 1985	5 June 1985	S. 3: (f)	—
<i>Taxation Laws Amendment Act (No. 2) 1985</i>	123, 1985	28 Oct 1985	28 Oct 1985	—
<i>Fringe Benefits Tax (Miscellaneous Provisions) Act 1986</i>	41, 1986	24 June 1986	24 June 1986 (see s. 2(1))	S. 2(2)
<i>Taxation Boards of Review (Transfer of Jurisdiction) Act 1986</i>	48, 1986	24 June 1986	Part XXX (ss. 204-212):1 July 1986 (g)	Ss. 213, 216 and 221
<i>Taxation Laws Amendment Act (No. 2) 1987</i>	62, 1987	5 June 1987	S. 62: Royal Assent (h)	—
<i>Petroleum Resource Rent Tax (Miscellaneous Provisions) Act 1987</i>	145, 1987	18 Dec 1987	15 Jan 1988 (see s. 2)	—
<i>Taxation Laws Amendment (Tax File Numbers) Act 1988</i>	97, 1988	25 Nov 1988	S. 12 and Schedule 2 (in part): 1 July 1989 (see s. 2(2) and <i>Gazette</i> 1989, No. S159) Remainder: 1 Jan 1989 (see s. 2(1) and <i>Gazette</i> 1988, No. S399)	—
<i>Training Guarantee (Administration) Act 1990</i>	60, 1990	16 June 1990	S. 43 and Part 10 (ss. 88-95): 31 Oct 1990 (see <i>Gazette</i> 1990, No. S272) Remainder: 1 July 1990	—
<i>Wool Legislation Amendment Act 1990</i>	96, 1990	29 Nov 1990	Ss. 4, 7-9, 13 and 15-19: 4 Oct 1990 Remainder: Royal Assent	—

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Taxation Laws Amendment Act (No. 3) 1991</i>	216, 1991	24 Dec 1991	S. 113: 1 Mar 1992 (see <i>Gazette</i> 1992, No. GN7) (j) Part 9 (ss. 121, 122): 1 July 1991 (i) Part 10 (ss. 123, 124): Royal Assent (i)	Ss. 114 and 124
<i>Wool Tax (Administration) Amendment Act 1992</i>	58, 1992	22 June 1992	22 June 1992	—
<i>Superannuation Guarantee (Consequential Amendments) Act 1992</i>	92, 1992	30 June 1992	1 July 1992	—
<i>Sales Tax Amendment (Transitional) Act 1992</i>	118, 1992	30 Sept 1992	28 Oct 1992	—
<i>Wool Legislation (Repeals and Consequential Provisions) Act 1993</i>	65, 1993	12 Nov 1993	1 Dec 1993 (see s. 2 and <i>Gazette</i> 1993, No. GN46)	Ss. 28(2) and 30
<i>Taxation Laws Amendment Act (No. 3) 1999</i>	11, 1999	31 Mar 1999	Schedule 1 (items 396, 397): 1 July 1999 (j)	—
<i>Wool International Privatisation Act 1999</i>	40, 1999	3 June 1999	Schedule 2 (item 74): 1 July 1999 (see <i>Gazette</i> 1999, No. S 250) (k)	—
<i>Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999</i>	44, 1999	17 June 1999	Schedule 7 (items 245-247): 1 July 1999 (see <i>Gazette</i> 1999, No. S283) (l) Schedule 8: Royal Assent	S. 3(2)(e) (am. by 160, 2000, Sch. 4 [item 4]) Sch. 8 (items 22, 23) [see Table A]
<b>as amended by</b>				
<i>Financial Sector Legislation Amendment Act (No. 1) 2000</i>	160, 2000	21 Dec 2000	Schedule 1 (item 21): Royal Assent Remainder: 18 Jan 2001	—
<i>Public Employment (Consequential and Transitional) Amendment Act 1999</i>	146, 1999	11 Nov 1999	Schedule 1 (item 983): 5 Dec 1999 (see <i>Gazette</i> 1999, No. S584) (m)	—
<i>A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999</i>	177, 1999	22 Dec 1999	Schedule 8 (item 23): (n)	—

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>A New Tax System (Tax Administration) Act 1999</i>	179, 1999	22 Dec 1999	Schedule 2 (items 117-129 and 130-136): (o)	Sch. 2 (items 130-136) [see Table A]
<i>A New Tax System (Tax Administration) Act (No. 1) 2000</i>	44, 2000	3 May 2000	Schedule 3 (items 78, 79): (p)	—
<i>A New Tax System (Tax Administration) Act (No. 2) 2000</i>	91, 2000	30 June 2000	Schedule 2 (items 125-129): (q)	Sch. 2 (item 129) [see Table A]
<i>Criminal Code Amendment (Theft, Fraud, Bribery and Related Offences) Act 2000</i>	137, 2000	24 Nov 2000	Ss. 1-3 and Schedule 1 (items 1, 4, 6, 7, 9-11, 32): Royal Assent Remainder: 24 May 2001	Sch. 2 (items 418, 419) [see Table A]

**Act Notes**

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- (a) The *Wool Tax (Administration) Act 1964* was amended by section 115 only of the *Statute Law Revision Act 1981*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act shall come into operation on the day on which it receives the Royal Assent.
- (b) The *Wool Tax (Administration) Act 1964* was amended by section 3 only of the *Statute Law (Miscellaneous Provisions) Act (No. 1) 1983*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act shall come into operation on the twenty-eighth day after the day on which it receives the Royal Assent.
- (c) The *Wool Tax (Administration) Act 1964* was amended by Part XXVIII (sections 350-383) only of the *Taxation Laws Amendment Act 1984*, subsection 2(3) of which provides as follows:
- (3) The remaining provisions of this Act shall come into operation on the fifty-sixth day after the day on which this Act receives the Royal Assent.
- (d) The *Taxation Laws Amendment Act 1984* was amended by section 3 only of the *Statute Law (Miscellaneous Provisions) Act (No. 1) 1985*, subsection 2(46) of which provides as follows:
- (46) The amendments of the *Taxation Laws Amendment Act 1984* made by this Act shall be deemed to have come into operation immediately after the commencement of section 1 of that first-mentioned Act.
- Section 1 commenced on 19 October 1984.
- (e) The *Wool Tax (Administration) Act 1964* was amended by section 61 only of the *Sales Tax Amendment Act 1985*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act shall come into operation on the day on which it receives the Royal Assent.
- (f) The *Wool Tax (Administration) Act 1964* was amended by section 3 only of the *Statute Law (Miscellaneous Provisions) Act (No. 1) 1985*, subsection 2(50) of which provides as follows:
- (50) The amendment of the *Wool Tax (Administration) Act 1964* made by this Act shall be deemed to have come into operation immediately after the commencement of section 3 of the *Taxation Laws Amendment Act 1984*.
- Section 3 commenced on 14 December 1984.
- (g) The *Wool Tax (Administration) Act 1964* was amended by Part XXX (sections 204-212) only of the *Taxation Boards of Review (Transfer of Jurisdiction) Act 1986*, subsection 2(1) of which provides as follows:
- (1) Subject to subsection (2), this Act shall come into operation on 1 July 1986.
- (h) The *Wool Tax (Administration) Act 1964* was amended by section 62 only of the *Taxation Laws Amendment Act (No. 2) 1987*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act shall come into operation on the day on which it receives the Royal Assent.
- (i) The *Wool Tax (Administration) Act 1964* was amended by section 113 and Parts 9 and 10 (sections 121-124) only of the *Taxation Laws Amendment Act (No. 3) 1991*, subsections 2(1) and (9)-(11) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (9) Part 9 is taken to have commenced on 1 July 1991.
- (10) Subject to subsection (11), sections 112 to 117 (inclusive) commence on a day to be fixed by Proclamation.

## Act Notes

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- (11) If sections 112 to 117 (inclusive) do not commence under subsection (10) within the period of 6 months beginning on the day on which this Act receives the Royal Assent, they commence on the first day after the end of that period.
- (j) The *Wool Tax (Administration) Act 1964* was amended by Schedule 1 (items 396, 397) only of the *Taxation Laws Amendment Act (No. 3) 1999*, subsection 2(3) of which provides as follows:
- (3) Subject to subsections (4) and (5), Schedule 1 commences on 1 July 1999.
- (k) The *Wool Tax (Administration) Act 1964* was amended by Schedule 2 (item 74) only of the *Wool International Privatisation Act 1999*, subsection 2(2) of which provides as follows:
- (2) Schedule 2 commences on a day to be fixed by Proclamation. However, if Schedule 2 does not commence by Proclamation within the period of 6 months beginning on the day on which this Act receives the Royal Assent, then Schedule 2 commences on the first day after the end of that period.
- (l) The *Wool Tax (Administration) Act 1964* was amended by Schedule 7 (items 245-247) only of the *Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999*, subsections 3(2)(e) and (16) of which provide as follows:
- (2) The following provisions commence on the transfer date:
- (e) subject to subsection (12), Schedule 7, other than items 43, 44, 118, 205 and 207 (the commencement of those items is covered by subsections (10), (11) and (13)).
- (16) The Governor-General may, by Proclamation published in the *Gazette*, specify the date that is to be the transfer date for the purposes of this Act.
- (m) The *Wool Tax (Administration) Act 1964* was amended by Schedule 1 (item 983) only of the *Public Employment (Consequential and Transitional) Amendment Act 1999*, subsections 2(1) and (2) of which provide as follows:
- (1) In this Act, **commencing time** means the time when the *Public Service Act 1999* commences.
- (2) Subject to this section, this Act commences at the commencing time.
- (n) The *Wool Tax (Administration) Act 1964* was amended by Schedule 8 (item 23) only of the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999*, subsection 2(9) of which provides as follows:
- (9) Schedules 7 and 8 (other than items 1 to 6 of Schedule 8) commence immediately after the commencement of the *A New Tax System (Goods and Services Tax) Act 1999*.
- The *A New Tax System (Goods and Services Tax) Act 1999* came into operation on 1 July 2000.
- (o) The *Wool Tax (Administration) Act 1964* was amended by Schedule 2 (items 117-129) only of the *A New Tax System (Tax Administration) Act 1999*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Pay As You Go) Act 1999*.
- Section 1 commenced on 22 December 1999.
- (p) The *Wool Tax (Administration) Act 1964* was amended by Schedule 3 (items 78 and 79) only of the *A New Tax System (Tax Administration) Act (No. 1) 2000*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Tax Administration) Act 1999*.



**Act Notes**

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Section 1 commenced on 22 December 1999.

- (q) The *Wool Tax (Administration) Act 1964* was amended by Schedule 2 (items 125-128) only of the *A New Tax System (Tax Administration) Act (No. 2) 2000*, subsection 3(1) of which provides as follows:

- (1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

Section 1-1 of the *A New Tax System (Goods and Services Tax) Act 1999* commenced on 1 July 2000.



**Table of Amendments****Table of Amendments**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

Provision affected	How affected
S. 2.....	am. No. 134, 1980
S. 3.....	rep. No. 216, 1973
S. 4.....	am. No. 19, 1979; No. 134, 1980; No. 48, 1986; No. 96, 1990; No. 216, 1991; No. 65, 1993; Nos. 11 and 146, 1999
Ss. 6, 7.....	rep. No. 123, 1984
S. 7A.....	ad. No. 39, 1983 am. No. 123, 1984
S. 8.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984; No. 123, 1985; No. 48, 1986; No. 97, 1988; No. 65, 1993; No. 40, 1999
S. 10.....	am. No. 65, 1993; No. 177, 1999
S. 11.....	am. No. 134, 1980; No. 96, 1990; No. 65, 1993
S. 12.....	am. No. 134, 1980; No. 65, 1993
S. 12A.....	ad. No. 58, 1992 rep. No. 65, 1993
S. 13.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984
S. 14.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984 rs. No. 65, 1993
S. 15.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984; No. 65, 1993
S. 16.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984
S. 16A.....	ad. No. 96, 1990
S. 20.....	am. No. 134, 1980; No. 123, 1984
S. 21.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984
S. 22.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984; No. 65, 1993
S. 22A.....	ad. No. 96, 1990
S. 22B.....	ad. No. 96, 1990 am. No. 65, 1993
S. 23.....	am. No. 93, 1966; No. 134, 1980; No. 61, 1981; No. 123, 1984
Ss. 24-26.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984
S. 27.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984; No. 65, 1993
S. 27A.....	ad. No. 123, 1984 rep. No. 137, 2000
Ss. 28-30.....	am. No. 134, 1980; No. 65, 1993
S. 31.....	am. No. 65, 1993
S. 32.....	am. No. 134, 1980; No. 65, 1993
S. 36.....	am. No. 134, 1980; No. 123, 1984; No. 44, 2000
Note to s. 36(2).....	ad. No. 179, 1999
S. 37.....	am. No. 123, 1984 rep. No. 179, 1999
S. 38.....	am. No. 134, 1980 rs. No. 123, 1984 am. No. 65, 1993

**Table of Amendments**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

Provision affected	How affected
	rs. No. 11, 1999
S. 39.....	am. No. 123, 1984
S. 40.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984
S. 41.....	am. No. 123, 1984
S. 42.....	am. No. 134, 1980; No. 123, 1984
Note to s. 42.....	ad. No. 179, 1999
S. 43A.....	ad. No. 216, 1991
S. 44.....	am. No. 134, 1980; No. 123, 1984 rep. No. 179, 1999
S. 44A.....	ad. No. 123, 1984
S. 45.....	am. No. 134, 1980; No. 123, 1984
S. 46.....	am. No. 123, 1984 rep. No. 179, 1999
S. 47.....	am. No. 93, 1966; No. 134, 1980; No. 122, 1982; No. 123, 1984; No. 47, 1985; No. 41, 1986; No. 145, 1987; No. 60, 1990; Nos. 92 and 118, 1992 rep. No. 179, 1999
Ss. 48-50.....	am. No. 123, 1984 rep. No. 179, 1999
S. 51.....	am. No. 216, 1973; No. 134, 1980; No. 123, 1984; No. 48, 1986; No. 216, 1991 rep. No. 179, 1999
S. 52.....	am. No. 123, 1984 rep. No. 179, 1999
S. 53.....	am. No. 134, 1980; No. 123, 1984 rep. No. 179, 1999
S. 54.....	am. No. 216, 1973; No. 123, 1984; No. 65, 1985; No. 216, 1991; No. 44, 1999 rep. No. 179, 1999
S. 55.....	am. No. 216, 1991
S. 55A.....	ad. No. 19, 1979 am. No. 123, 1984 rep. No. 48, 1986
S. 55B.....	ad. No. 19, 1979 rep. No. 123, 1984
Part IX (ss. 56, 56A-56D, 57, 57A, 58-60)	rep. No. 216, 1991
S. 55C.....	ad. No. 19, 1979 rep. No. 48, 1986
S. 56.....	am. No. 134, 1980; No. 48, 1986 rep. No. 216, 1991
Ss. 56A-56D.....	ad. No. 48, 1986 rep. No. 216, 1991
S. 57.....	am. No. 134, 1980 rs. No. 48, 1986 rep. No. 216, 1991

**Table of Amendments**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

Provision affected	How affected
S. 57A .....	ad. No. 48, 1986 rep. No. 216, 1991
S. 58.....	am. No. 134, 1980 rs. No. 48, 1986 rep. No. 216, 1991
S. 59.....	rs. No. 19, 1979; No. 48, 1986 rep. No. 216, 1991
S. 60.....	am. No. 123, 1984; No. 48, 1986 rep. No. 216, 1991 ad. No. 91, 2000
S. 60A .....	ad. No. 19, 1979 rep. No. 48, 1986
Part X .....	rep. No. 123, 1984
(ss. 61-69)	
Part X (s. 61) .....	ad. No. 123, 1984
S. 61.....	am. No. 93, 1966; No. 134, 1980 rs. No. 123, 1984
S. 62.....	am. No. 93, 1966; No. 134, 1980 rep. No. 123, 1984
S. 63.....	am. No. 134, 1980 rep. No. 123, 1984
Ss. 64-67.....	am. No. 93, 1966; No. 134, 1980 rep. No. 123, 1984
S. 68.....	am. No. 134, 1980 rep. No. 123, 1984
S. 69.....	rep. No. 123, 1984
Part XI .....	rep. No. 123, 1984
(ss. 70-85)	
S. 70.....	am. No. 134, 1980 rep. No. 123, 1984
S. 71.....	am. No. 93, 1966; No. 216, 1973; No. 19, 1979; No. 134, 1980 rep. No. 123, 1984
Ss. 72, 73.....	rep. No. 123, 1984
S. 74.....	am. No. 93, 1966; No. 216, 1973 rs. No. 19, 1979 rep. No. 123, 1984
S. 75.....	am. No. 216, 1973; No. 19, 1979 rep. No. 123, 1984
S. 76.....	am. No. 216, 1973 rep. No. 123, 1984
Ss. 77-83.....	rep. No. 123, 1984
S. 84.....	am. No. 93, 1966; No. 134, 1980 rep. No. 123, 1984
S. 85.....	rep. No. 123, 1984
S. 86.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984 (as am. by No. 65, 1985)

## Table of Amendments

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ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

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Provision affected	How affected
S. 87.....	am. No. 216, 1973; No. 123, 1984
S. 88.....	am. No. 123, 1984
S. 89.....	am. No. 93, 1966; No. 134, 1980; No. 123, 1984; No. 65, 1993; No. 91, 2000
Notes 1, 2 to s. 89(1).....	ad. No. 91, 2000
S. 90.....	am. No. 62, 1987; No. 91, 2000
S. 93.....	am. No. 93, 1966; No. 19, 1979; No. 134, 1980; No. 123, 1984

**Table A**

**Application, saving or transitional provisions**

*Financial Sector Reform (Amendments and Transitional Provisions) Act  
(No. 1) 1999 (No. 44, 1999)*

**Schedule 8**

**22 Regulations may deal with transitional, saving or application matters**

- (1) The regulations may deal with matters of a transitional, saving or application nature relating to:
  - (a) the transition from the application of provisions of the replaced legislation to the application of provisions of the *Banking Act 1959*, the *Life Insurance Act 1995*, the *Financial Sector (Transfers of Business) Act 1999*, the *Financial Sector (Shareholdings) Act 1998* or the *Australian Prudential Regulation Authority Act 1998*; or
  - (b) the transition, for The Cairns Cooperative Weekly Penny Savings Bank Limited, from the application of provisions of the *Financial Intermediaries Act 1996* of Queensland to the application of provisions of any of the Acts referred to in paragraph (a); or
  - (c) the amendments and repeals made by the Schedules to this Act.
- (2) Without limiting subitem (1), the regulations may provide for a matter to be dealt with, wholly or partly, in any of the following ways:
  - (a) by applying (with or without modifications) to the matter:
    - (i) provisions of a law of the Commonwealth, or of a State or Territory; or
    - (ii) provisions of a repealed or amended law of the Commonwealth, or of a State or Territory, in the form that those provisions took before the repeal or amendment; or

**Table A**

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- (iii) a combination of provisions referred to in subparagraphs (i) and (ii);
  - (b) by otherwise specifying rules for dealing with the matter;
  - (c) by specifying a particular consequence of the matter, or of an outcome of the matter, for the purposes of a law of the Commonwealth.
- (3) Without limiting subitems (1) and (2), the regulations may provide for the continued effect, for the purposes of a provision of a law of the Commonwealth, of a thing done or instrument made, or a class of things done or instruments made, before the transfer date under or for the purposes of a provision of a law of a State or Territory. In the case of an instrument or class of instruments, the regulations may provide for the instrument or instruments to continue to have effect subject to modifications.
- (4) Without limiting subitem (3), regulations providing for the continued effect of things done or instruments made may permit all or any of the following matters to be determined in writing by a specified person, or by a person included in a specified class of persons:
  - (a) the identification of a thing done or instrument made, or a class of things done or instruments made, that is to continue to have effect;
  - (b) the purpose for which a thing done or instrument made, or a class of things done or instruments made, is to continue to have effect;
  - (c) any modifications subject to which an instrument made, or a class of instruments made, is to continue to have effect.
- (5) Despite subsection 48(2) of the *Acts Interpretation Act 1901*, regulations for the purposes of this item:
  - (a) may be expressed to take effect from a date before the regulations are notified in the *Gazette*; and
  - (b) may provide for a determination of a kind referred to in subitem (4) to take effect from a date before the determination is made (including a date before the regulations are notified in the *Gazette*).



**Table A**

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- (6) In this item, a reference to a *law*, whether of the Commonwealth or of a State or Territory, includes a reference to an instrument made under such a law.
- (7) In this item:
- replaced legislation* means:
- (a) the AFIC Codes; and
  - (b) the Financial Institutions Codes; and
  - (c) the Friendly Societies Codes; and
  - (d) the *Australian Financial Institutions Commission Act 1992* of Queensland, and any Act of another State or of a Territory that provides for the application, as a law of the State or Territory, of the Code set out in section 21 of the *Australian Financial Institutions Commission Act 1992* of Queensland; and
  - (e) the *Financial Institutions (Queensland) Act 1992* of Queensland, and any Act of another State or of a Territory that provides for the application, as a law of the State or Territory, of the Code set out in section 30 of the *Financial Institutions (Queensland) Act 1992* of Queensland; and
  - (f) the **Friendly Societies (Victoria) Act 1996** of Victoria, and any Act of another State or of a Territory that provides for the application, as a law of the State or Territory, of the Code set out in the Schedule to the **Friendly Societies (Victoria) Act 1996** of Victoria; and
  - (g) the *Friendly Societies (Western Australia) Act 1999*; and
  - (h) any other law of a State or Territory prescribed by the regulations for the purposes of this definition.

**23 Power to make regulations**

The Governor-General may make regulations, not inconsistent with this Act, prescribing matters required or permitted by this Act to be prescribed.

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**Table A***A New Tax System (Tax Administration) Act 1999* (No. 179, 1999)**Schedule 2****130 Recovery of a tax-related liability that is due and payable**

Despite its repeal, a provision listed in the table continues to have effect in relation to an amount that became due and payable before 1 July 2000.

<b>Tax-related liability that became due and payable before 1 July 2000</b>		
<b>Item</b>	<b>Act</b>	<b>Provision</b>
1	<i>Fringe Benefits Tax Assessment Act 1986</i>	section 94
2	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	section 86
3	<i>Sales Tax Assessment Act 1992</i>	section 69
4	<i>Superannuation Contributions Tax (Assessment and Collection) Act 1997</i>	section 26 or 27
5	<i>Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Act 1997</i>	section 22 or 23
6	<i>Superannuation Guarantee (Administration) Act 1992</i>	section 50
7	<i>Termination Payments Tax (Assessment and Collection) Act 1997</i>	section 17 or 18
8	<i>Taxation Administration Act 1953</i>	subsection 8AAV(1) or (2)
9	<i>Tobacco Charges Assessment Act 1955</i>	section 21
10	<i>Wool Tax (Administration) Act 1964</i>	section 44

**131 Time for payment etc. of a tax-related liability**

Despite the repeal of a provision listed in the table, anything done under that provision before 1 July 2000 continues to have effect on and after that day as if the provision had not been repealed.

<b>Time for payment etc. of a tax-related liability</b>		
<b>Item</b>	<b>Act</b>	<b>Provision</b>
1	<i>Fringe Benefits Tax Assessment Act 1986</i>	section 91 or 92

60 *Wool Tax (Administration) Act 1964*

**Table A**

<b>Time for payment etc. of a tax-related liability</b>		
<b>Item</b>	<b>Act</b>	<b>Provision</b>
2	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	section 83 or 84
3	<i>Sales Tax Assessment Act 1992</i>	section 65 or 66
4	<i>Superannuation Guarantee (Administration) Act 1992</i>	section 48
5	<i>Taxation Administration Act 1953</i>	section 45-85 in Schedule 1
6	<i>Tobacco Charges Assessment Act 1955</i>	subsection 17(2) or (3) or section 23
7	<i>Wool Tax (Administration) Act 1964</i>	section 37

**132 Collecting amounts from third parties**

Despite the repeal of a provision listed in the table:

- (a) anything done under that provision before 1 July 2000 continues to have effect on and after that day as if the provision had not been repealed; and
- (b) anything done on or after that day, under that provision as it continues to have effect because of this item, has effect as if the provision had not been repealed.

<b>Collecting amounts from third parties</b>		
<b>Item</b>	<b>Act</b>	<b>Provision</b>
1	<i>Fringe Benefits Tax Assessment Act 1986</i>	section 99
2	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	section 91
3	<i>Sales Tax Assessment Act 1992</i>	section 74
4	<i>Superannuation Contributions Tax (Assessment and Collection) Act 1997</i>	section 40A
5	<i>Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Act 1997</i>	section 35
6	<i>Superannuation Guarantee (Administration) Act 1992</i>	section 56
7	<i>Termination Payments Tax (Assessment and Collection) Act 1997</i>	section 28A
8	<i>Wool Tax (Administration) Act 1964</i>	section 54

**Table A****133 Liquidators, receivers and agents**

Despite its repeal, a provision listed in the table continues to have effect in relation to:

- (a) a person who becomes a liquidator before 1 July 2000; or
- (b) a receiver, or receiver and manager, who takes possession of a company's assets before 1 July 2000; or
- (c) an agent who is instructed, before 1 July 2000, to wind up the principal's business in Australia;

as appropriate.

<b>Liquidators, receivers and agents before 1 July 2000</b>		
<b>Item</b>	<b>Act</b>	<b>Provision</b>
1	<i>Fringe Benefits Tax Assessment Act 1986</i>	section 96
2	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	section 88
3	<i>Sales Tax Assessment Act 1992</i>	section 123 or 124
4	<i>Superannuation Guarantee (Administration) Act 1992</i>	section 53
5	<i>Tobacco Charges Assessment Act 1955</i>	section 27
6	<i>Wool Tax (Administration) Act 1964</i>	section 47 or 48

**134 Deceased estates**

Despite its repeal, a provision listed in the table continues to have effect in relation to a person who dies before 1 July 2000.

<b>Person who dies before 1 July 2000</b>		
<b>Item</b>	<b>Act</b>	<b>Provision</b>
1	<i>Fringe Benefits Tax Assessment Act 1986</i>	section 97 or 98
2	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	section 89 or 90
3	<i>Sales Tax Assessment Act 1992</i>	section 72 or 73
4	<i>Superannuation Guarantee (Administration) Act 1992</i>	section 54 or 55
5	<i>Tobacco Charges Assessment Act 1955</i>	section 28
6	<i>Wool Tax (Administration) Act 1964</i>	section 49, 50 or 51

**Table A****135 Amount of tax-related liability paid for someone else**

Despite its repeal, a provision listed in the table continues to have effect in relation to an amount that was paid before 1 July 2000.

<b>Amount paid before 1 July 2000</b>		
<b>Item</b>	<b>Act</b>	<b>Provision</b>
1	<i>Fringe Benefits Tax Assessment Act 1986</i>	section 130
2	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	section 110
3	<i>Sales Tax Assessment Act 1992</i>	section 70
4	<i>Wool Tax (Administration) Act 1964</i>	section 52

**136 Right of contribution if entities are jointly liable**

Despite its repeal, a provision listed in the table continues to have effect in relation to a liability that arose before 1 July 2000.

<b>Tax-related liability that became due and payable before 1 July 2000</b>		
<b>Item</b>	<b>Act</b>	<b>Provision</b>
1	<i>Fringe Benefits Tax Assessment Act 1986</i>	section 131
2	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	section 111
3	<i>Sales Tax Assessment Act 1992</i>	section 71
4	<i>Superannuation Guarantee (Administration) Act 1992</i>	section 78
5	<i>Wool Tax (Administration) Act 1964</i>	section 53

*A New Tax System (Tax Administration) Act (No. 2) 2000* (No. 91, 2000)

**Schedule 2****129 Transitional—existing RBAs**

Although the *A New Tax System (Pay As You Go) Act 1999* repealed subsection 8AAZL(3) of the *Taxation Administration Act 1953*, special priority credits referred to in that subsection are to continue to be applied in accordance with that subsection.

## **Table A**

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*Criminal Code Amendment (Theft, Fraud, Bribery and Related Offences) Act 2000* (No. 137, 2000)

### **Schedule 2**

#### **418 Transitional—pre-commencement offences**

- (1) Despite the amendment or repeal of a provision by this Schedule, that provision continues to apply, after the commencement of this item, in relation to:
- (a) an offence committed before the commencement of this item; or
  - (b) proceedings for an offence alleged to have been committed before the commencement of this item; or
  - (c) any matter connected with, or arising out of, such proceedings;
- as if the amendment or repeal had not been made.
- (2) Subitem (1) does not limit the operation of section 8 of the *Acts Interpretation Act 1901*.

#### **419 Transitional—pre-commencement notices**

If:

- (a) a provision in force immediately before the commencement of this item required that a notice set out the effect of one or more other provisions; and
  - (b) any or all of those other provisions are repealed by this Schedule; and
  - (c) the first-mentioned provision is amended by this Schedule;
- the amendment of the first-mentioned provision by this Schedule does not affect the validity of such a notice that was given before the commencement of this item.