

A New Tax System (Australian Business Number Consequential Amendments) Act 1999

No. 85, 1999



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An Act to implement A New Tax System by amending legislation consequentially on the A New Tax System (Australian Business Number) Act 1999, and for related purposes

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[Assented to 8 July 1999]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the A New Tax System (Australian Business Number Consequential Amendments) Act 1999.

2 Commencement

This Act commences on the day on which the *A New Tax System* (Australian Business Number) Act 1999 commences.

3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendment of the Taxation Administration Act 1953

1 Section 2 (after paragraph (b) of the definition of *taxation law*)

Insert:

(ba) the A New Tax System (Australian Business Number) Act 1999;

2 Section 2 (paragraph (c) of the definition of taxation law)

Omit "or (b)", substitute ", (b) or (ba)".

3 After subsection 6B(6)

Insert:

(6A) For the purposes of subsection (6), the Commissioner's powers and functions include powers and functions given to the Commissioner in his or her capacity as Registrar of the Australian Business Register.

4 After subsection 8(1)

Insert:

(1A) For the purposes of this section, the Commissioner's powers and functions include powers and functions given to the Commissioner in his or her capacity as Registrar of the Australian Business Register.

5 After subsection 8WA(1)

Insert:

(1A) A person does not contravene subsection (1) by asking another person to quote the other person's tax file number if the request is made so that the number can be included in an application for the registration of an entity under the *A New Tax System (Australian Business Number) Act 1999*.

[Minister's second reading speech made in— House of Representatives on 2 December 1998 Senate on 10 December 1998]

(224/98)

4 A New Tax System (Australian Business Number Consequential Amendments) Act 1999 No. 85, 1999