



# Crimes (Taxation Offences) Act 1980

## Act No. 156 of 1980 as amended

This compilation was prepared on 8 July 2004  
taking into account amendments up to Act No. 101 of 2004

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

The operation of amendments that have been incorporated may be  
affected by application provisions that are set out in the Notes section

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# An Act relating to certain offences in relation to taxation

## Part I—Preliminary

### 1 Short title [see Note 1]

This Act may be cited as the *Crimes (Taxation Offences) Act 1980*.

### 2 Commencement [see Note 1]

This Act shall come into operation on the day on which it receives the Royal Assent.

### 3 Interpretation

(1) In this Act, unless the contrary intention appears:

***Australian installation*** means an installation within the meaning of the *Sales Tax Assessment Act (No. 1) 1930* that is deemed by virtue of section 3C of that Act to be part of Australia.

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

***company*** includes all bodies or associations corporate or unincorporate, but does not include partnerships.

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

***fringe benefits tax*** means:

- (a) fringe benefits tax imposed by the *Fringe Benefits Tax Act 1986*, as assessed under the Fringe Benefits Tax Assessment Act;
- (b) additional tax payable under section 93, subsection 112(4) or Part VIII of the Fringe Benefits Tax Assessment Act; and
- (c) an instalment of fringe benefits tax payable under Division 2 of Part VII of the Fringe Benefits Tax Assessment Act.

***Fringe Benefits Tax Assessment Act*** means the *Fringe Benefits Tax Assessment Act 1986*.

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**GST** has the meaning given by section 195-1 of the GST Act.

**GST Act** means the *A New Tax System (Goods and Services Tax) Act 1999*.

**GST law** has the meaning given by section 195-1 of the GST Act.

**income tax** means:

- (a) income tax, imposed as such by any Act, as assessed under the Income Tax Assessment Act; and
- (aa) any amount payable to the Commissioner under Part IIIAA of the Income Tax Assessment Act; and
- (b) additional income tax payable under section 163AA, section 170AA, subsection 204(3), subsection 221AZMAA(1), subsection 221AZP(1), subsection 221YD(3), section 221YDB or Part VII of the Income Tax Assessment Act; and
- (c) an instalment of income tax payable under Division 1A of Part VI of the Income Tax Assessment Act; and
- (ca) any initial payment of income tax that is required to be made under Division 1B of Part VI of the Income Tax Assessment Act; and
- (cb) any amount payable to the Commissioner under Division 1C of Part VI of the Income Tax Assessment Act;
- (d) any amount payable to the Commissioner under subsection 21EAA(1) or section 220AAE, 220AAM or 220AAR of the Income Tax Assessment Act; and
- (f) any amount of provisional tax payable under Division 3 of Part VI of the Income Tax Assessment Act; and
- (g) any amount payable to the Commissioner under subsection 220AS(1) or 221YHH(1), subsection 221YHZC(3) or 221YHZD(1), (1A) or (1B), subparagraph 221YHZD(2)(b)(ii), subsection 221YN(1) or (4), 221YQ(1), 221ZC(1) or (4), 221ZD(1), 221ZN(1) or 221ZO(1) or section 221ZP of the Income Tax Assessment Act; and
- (ga) any amount payable to the Commissioner under Subdivision 16-A or 16-B in Schedule 1 to the *Taxation Administration Act 1953*; and
- (h) an amount payable to the Commissioner under Division 8 or 9 of Part VI of the Income Tax Assessment Act; and

- (i) an amount payable to the Commissioner under Division 45 in Schedule 1 to the *Taxation Administration Act 1953*.

***Income Tax Assessment Act*** means the *Income Tax Assessment Act 1936* or the *Income Tax Assessment Act 1997*.

***luxury car tax*** has the meaning given by section 27-1 of the *Luxury Car Tax Act*.

***Luxury Car Tax Act*** means the *A New Tax System (Luxury Car Tax) Act 1999*.

***luxury car tax law*** has the meaning given by section 27-1 of the *Luxury Car Tax Act*.

***old sales tax*** means tax imposed under the name of sales tax by any Act, but does not include tax payable under the *Sales Tax Assessment Act 1992*.

***petroleum resource rent tax*** means:

- (a) tax imposed by the *Petroleum Resource Rent Tax Act 1987*, as assessed under the *Petroleum Resource Rent Tax Assessment Act*;
- (b) additional tax payable under section 85 or Part IX of the *Petroleum Resource Rent Tax Assessment Act*; and
- (c) an instalment of tax payable under Division 2 of Part VIII of the *Petroleum Resource Rent Tax Assessment Act*.

***Petroleum Resource Rent Tax Assessment Act*** means the *Petroleum Resource Rent Tax Assessment Act 1987*.

***Sales Tax Assessment Acts*** means:

- (a) the Acts providing for the assessment of old sales tax; and
- (b) the *Sales Tax Procedure Act 1934*.

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

***secure*** includes achieve the result.

***Superannuation Guarantee (Administration) Act*** means the *Superannuation Guarantee (Administration) Act 1992*.

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***superannuation guarantee charge*** means charge imposed by the *Superannuation Guarantee Charge Act 1992*, as assessed under the Superannuation Guarantee (Administration) Act, and includes additional superannuation guarantee charge payable under section 49 or Part 7 of the Superannuation Guarantee (Administration) Act.

***Training Guarantee (Administration) Act*** means the *Training Guarantee (Administration) Act 1990*.

***training guarantee charge*** means charge imposed by the *Training Guarantee Act 1990*, as assessed under the Training Guarantee (Administration) Act, and includes additional training guarantee charge payable under section 75 or Part 9 of the Training Guarantee (Administration) Act.

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

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

***wine tax*** has the meaning given by section 33-1 of the Wine Equalisation Tax Act.

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

***wine tax law*** has the meaning given by section 33-1 of the Wine Equalisation Tax Act.

(2) In this Act:

- (a) a reference to old sales tax payable by a company or trustee, in relation to the intention of a person in entering into, or the knowledge or belief of a person concerning, an arrangement or transaction, shall be read as a reference to some or all of the old sales tax due and payable by the company or trustee



at the time when the arrangement or transaction is entered into;

- (b) a reference to future old sales tax payable by a company or trustee, in relation to the intention of a person in entering into, or the knowledge or belief of a person concerning, an arrangement or transaction, shall be read as a reference to some or all of:
  - (i) the old sales tax (if any) that will become payable by the company or trustee, after the arrangement or transaction is entered into, in relation to transactions entered into, operations carried out and acts done by the company or trustee before the arrangement or transaction is entered into; and
  - (ii) the old sales tax that may reasonably be expected by that person to become payable by the company or trustee after the arrangement or transaction is entered into:
    - (A) in relation to likely transactions, operations and acts of the company or trustee; or
    - (B) by reason of the Commissioner altering the sale value of goods in pursuance of a power to do so conferred on him or her by some one or other of the Sales Tax Assessment Acts; and
- (c) a reference to old sales tax moneys, in relation to a company or trustee, shall be read as a reference to:
  - (i) the old sales tax payable by the company or trustee;
  - (ii) further sales tax payable by the company or trustee under any of the Sales Tax Assessment Acts;
  - (iii) additional tax payable by the company or trustee under any of the Sales Tax Assessment Acts;
  - (iv) costs awarded by a court against the company or trustee in a proceeding by the Crown for the recovery of a penalty under any of the Sales Tax Assessment Acts; and
  - (v) costs awarded by a court against the company or trustee in a proceeding for the recovery of old sales tax, further sales tax referred to in subparagraph (ii) or additional tax referred to in subparagraph (iii) payable by the company or trustee.

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- (3) In this Act, a reference to securing the inability or likely inability of a company or trustee to pay old sales tax payable by the company or trustee or future old sales tax payable by the company or trustee shall be read as including a reference to securing the continuation of an inability or likely inability of a company or trustee to pay old sales tax payable by the company or trustee or future old sales tax payable by the company or trustee, as the case may be.
- (4) In this Act:
- (a) a reference to a person shall, unless the contrary intention appears, be read as not including a reference to a company;
  - (b) a reference to an arrangement or transaction shall be read as including a reference to both an arrangement and a transaction and to any series or combination of arrangements or transactions or arrangements and transactions;
  - (c) a reference to a person who aids, abets, counsels or procures another person to enter into an arrangement or transaction shall be read as including a reference to a person who, jointly with another person or other persons, aids, abets, counsels or procures some person to enter into an arrangement or transaction;
  - (d) a reference to an arrangement shall be read as a reference to an arrangement, agreement, understanding or scheme:
    - (i) whether formal or informal;
    - (ii) whether express or implied; and
    - (iii) whether or not enforceable, or intended to be enforceable, by legal proceedings; and
  - (e) a reference to old sales tax, old sales tax moneys or future old sales tax payable by a trustee shall be read as a reference to old sales tax, old sales tax moneys or future old sales tax payable by a person (including a company) in the capacity of a trustee, whether or not the person is personally liable for the old sales tax or old sales tax moneys or will be personally liable for the future old sales tax, as the case may be.
- (5) For the purposes of subsection 10(2), section 11 and section 12, the liability of a company or trustee to pay old sales tax moneys in respect of a particular act or transaction shall not be taken not to be finally determined by reason only of the possibility of the

Commissioner determining that further old sales tax is payable in relation to that act or transaction.

### **3A Extension to external Territories and Australian installations**

This Act extends to every external Territory and to Australian installations.

## **4 Secrecy**

- (1A) Section 5 of the *Fringe Benefits Tax Assessment Act 1986* has effect as if this Act were part of that Act.
- (1AA) Section 17 of the *Petroleum Resource Rent Tax Assessment Act 1987* has effect as if this Act were part of that Act.
- (1) Section 16 of the *Income Tax Assessment Act 1936* has effect as if this Act were part of that Act.
- (2) Section 10 of the *Sales Tax Assessment Act (No. 1) 1930* (including that section as having effect for the purposes of any of the other Sales Tax Assessment Acts) has effect as if this Act were part of Part II of the *Sales Tax Assessment Act (No. 1) 1930*.
- (2A) Section 110 of the *Sales Tax Assessment Act 1992* has effect as if this Act were part of that Act.
- (3) Section 39 of the Training Guarantee (Administration) Act has effect as if this Act were part of that Act.
- (4) Section 45 of the Superannuation Guarantee (Administration) Act has effect as if this Act were part of that Act.
- (5) Section 68 of the *Taxation Administration Act 1953* has effect as if this Act were part of that Act.

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## **Part II—Offences relating to old sales tax**

**Note:** The offences in this Part are applied to other taxes by the later Parts of this Act. These taxes are:

- (a) sales tax payable under the *Sales Tax Assessment Act 1992* (see Part IIA);
- (b) income tax (see Part III);
- (c) fringe benefits tax (see Part IV);
- (d) petroleum resource rent tax (see Part V);
- (e) training guarantee charge (see Part VI);
- (f) superannuation guarantee charge (see Part VII);
- (g) goods and services tax (see Part VIII);
- (h) wine equalisation tax (see Part IX);
- (i) luxury car tax (see Part X).

### **5 Arrangements to avoid payment of old sales tax**

- (1) Where a person enters into an arrangement or transaction with the intention of securing, either generally or for a limited period, that a company or trustee (whether or not a party to the arrangement or transaction) will be unable, or will be likely to be unable, having regard to other debts of the company or trustee, to pay old sales tax payable by the company or trustee, the person is guilty of an offence.
- (2) Where:
  - (a) a person enters into an arrangement or transaction with the intention of securing, either generally or for a limited period, that a company or trustee (whether or not a party to the arrangement or transaction) will be unable, or will be likely to be unable, having regard to other debts of the company or trustee, to pay future old sales tax payable by the company or trustee; and
  - (b) old sales tax becomes due and payable by the company or trustee;the person is guilty of an offence.

Penalty: Imprisonment for 10 years or 1,000 penalty units, or both.

## **6 Aiding and abetting**

(1) Where a person:

- (a) directly or indirectly, aids, abets, counsels or procures another person (including a company) to enter into an arrangement or transaction; or
- (b) is, in any way, by act or omission, directly or indirectly concerned in, or party to, the entry by another person (including a company) into an arrangement or transaction;

knowing or believing that the arrangement or transaction is being entered into by the other person with the intention of securing, either generally or for a limited period, that a company or trustee (whether or not a party to the arrangement or transaction) will be unable, or will be likely to be unable, having regard to other debts of the company or trustee, to pay old sales tax payable by the company or trustee, the first-mentioned person is guilty of an offence.

(2) Where:

(a) a person:

- (i) directly or indirectly, aids, abets, counsels or procures another person (including a company) to enter into an arrangement or transaction; or
- (ii) is, in any way, by act or omission, directly or indirectly concerned in, or party to, the entry by another person (including a company) into an arrangement or transaction;

knowing or believing that the arrangement or transaction is being entered into by the other person with the intention of securing, either generally or for a limited period, that a company or trustee (whether or not a party to the arrangement or transaction) will be unable, or will be likely to be unable, having regard to other debts of the company or trustee, to pay future old sales tax payable by the company or trustee; and

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(b) old sales tax becomes due and payable by the company or trustee;

the first-mentioned person is guilty of an offence.

Penalty: Imprisonment for 10 years or 1,000 penalty units, or both.

**7 Arrangements to secure inability to pay old sales tax**

(1) Where a person:

(a) enters into an arrangement or transaction;

(b) directly or indirectly, aids, abets, counsels or procures another person (including a company) to enter into an arrangement or transaction; or

(c) is, in any way, by act or omission, directly or indirectly concerned in, or party to, the entry by another person (including a company) into an arrangement or transaction;

knowing or believing that the arrangement or transaction will secure, or will be likely to secure, either generally or for a limited period, that a company or trustee (whether or not a party to the arrangement or transaction) will be unable, or will be likely to be unable, having regard to other debts of the company or trustee, to pay old sales tax payable by the company or trustee, the first-mentioned person is guilty of an offence.

Penalty: Imprisonment for 10 years or 1,000 penalty units, or both.

(2) Where:

(a) a person:

(i) enters into an arrangement or transaction;

(ii) directly or indirectly, aids, abets, counsels or procures another person (including a company) to enter into an arrangement or transaction; or

(iii) is, in any way, by act or omission, directly or indirectly concerned in, or party to, the entry by another person (including a company) into an arrangement or transaction;

knowing or believing that the arrangement or transaction will secure, or will be likely to secure, either generally or for a

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limited period, that a company or trustee (whether or not a party to the arrangement or transaction) will be unable, or will be likely to be unable, having regard to other debts of the company or trustee, to pay future old sales tax payable by the company or trustee; and

- (b) old sales tax becomes due and payable by the company or trustee;

the first-mentioned person is guilty of an offence.

Penalty: Imprisonment for 10 years or 1,000 penalty units, or both.

(3) Where:

- (a) a company or trustee:

- (i) enters into an arrangement with a creditor for payments to be made, during a limited period, to the creditor by the company or trustee or by a person (including a company) at the direction of the company or trustee; or
- (ii) enters into a transaction that involves the company or trustee making a payment to, or directing a person (including a company) to make a payment to, a creditor of the company or trustee; and

- (b) the company or trustee enters into the arrangement or transaction with the intention:

- (i) of securing, or attempting to secure, that the company or trustee will be able to continue to carry on business; or
- (ii) of obtaining a financial benefit for the company or trustee;

neither subsection (1) nor subsection (2) applies to or in relation to that arrangement or transaction.

- (4) In subsection (3), a reference to a creditor of a company or trustee, in relation to an arrangement or transaction entered into by the company or trustee, shall be read as including a reference to a person (including a company) to whom money is payable by the company or trustee under, or by virtue of, the arrangement or transaction.

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**8 Offences in relation to particular transactions**

Where:

- (a) a company or trustee enters into a transaction by way of selling or leasing goods to a person (including another company) in such circumstances that old sales tax will become payable by the company or trustee in relation to the transaction;
- (b) a person is, in any way, by act or omission, directly or indirectly, concerned in, or party to, the entry by the company or trustee into that transaction knowing, or having reasonable grounds for believing:
  - (i) that, or that it is likely that:
    - (A) the sale value of the goods, for the purposes of some one or other of the Sales Tax Assessment Acts, will be altered by the Commissioner in pursuance of a power to do so conferred on him or her by some one or other of those Acts; or
    - (B) in a case to which clause (A) does not apply—the whole, or a substantial part, of the price payable for selling or leasing the goods has been, or is to be, paid to a person (including a company) other than the first-mentioned company or trustee otherwise than on account of the first-mentioned company or trustee, whether or not as agent for the first-mentioned company or trustee;
  - (ii) that old sales tax will become payable in relation to the transaction; and
  - (iii) that, if old sales tax becomes due and payable in relation to the transaction, the company or trustee will be unable, or will be likely to be unable, at the time when the old sales tax becomes due and payable, to pay some or all of the aggregate of:
    - (A) the old sales tax that will then be payable by the company or trustee in relation to the transaction;
    - (B) the old sales tax (if any) that will then be payable by the company or trustee in relation to



the previous transactions, operations and acts of the company or trustee (if any); and

- (C) the old sales tax that may reasonably be expected by the person first mentioned in this paragraph to be then payable by the company or trustee by reason of the Commissioner altering the sale value of any goods in pursuance of a power to do so conferred on him or her by some one or other of the Sales Tax Assessment Acts; and

- (c) old sales tax becomes due and payable by the company or trustee in relation to the transaction;

the person first mentioned in paragraph (b) is guilty of an offence.

Penalty: Imprisonment for 10 years or 1,000 penalty units, or both.

## **9 Prosecutions and convictions**

- (2) A prosecution for an offence against this Act may be commenced at any time.
- (3) A person is not liable to be convicted of two or more offences against this Act in relation to the same arrangement or transaction.

## **10 Evidence**

- (1) In proceedings under this Act (including proceedings for the purpose of obtaining an order under section 12), a certificate purporting to be signed by the Commissioner, a Second Commissioner or a Deputy Commissioner and stating that an amount of old sales tax moneys is or was, or became, due and payable by a company, or by a trustee, on a date specified in the certificate is, subject to subsection (2), conclusive evidence of the matters stated in the certificate.
- (2) Where:
  - (a) a certificate is given by the Commissioner, a Second Commissioner or a Deputy Commissioner under subsection (1) stating that an amount of old sales tax moneys is or was,

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or became, due and payable by a company or by a trustee;  
and

- (b) before the certificate was given, it was finally determined, or after the certificate was given it is finally determined, for the purposes of some one or other of the Sales Tax Assessment Acts, that the old sales tax moneys, or part of the old sales tax moneys, to which the certificate relates did not become payable by the company or trustee;

the certificate is of no effect, or ceases to have effect, as the case requires, in so far as it would, apart from this subsection, be conclusive evidence that the old sales tax moneys or the part of the old sales tax moneys, as the case may be, referred to in paragraph (b) were or was, or became, due and payable by the company or trustee on the date specified in the certificate.

- (3) A reference in subsections (1) and (2), in relation to a company or trustee, to old sales tax moneys shall be read as a reference to old sales tax moneys in respect of which a notification (however described) has been given to the company or trustee under some one or other of the Sales Tax Assessment Acts.

**11 Stay of proceedings**

- (1) Where, in any proceedings under this Act (including proceedings for the purpose of obtaining an order under section 12), it appears to the court or magistrate that:

- (a) the liability of a company or trustee in respect of some old sales tax moneys has not been finally determined for the purposes of some one or other of the Sales Tax Assessment Acts; and  
(b) the final determination of the liability of the company or trustee in respect of those old sales tax moneys is relevant to the determination of the question whether a person is guilty of an offence against this Act;

the court or magistrate shall stay the proceedings under this Act until:

- (c) the liability of the company or trustee in respect of those old sales tax moneys is finally determined; or

- (d) it is finally determined that the company or trustee became liable to pay some of those old sales tax moneys; whichever first occurs.
- (2) Nothing in this section limits the power of a court or magistrate under any other law to order a stay of proceedings.

## **12 Additional penalty**

- (1) Where a person is convicted of an offence against this Act in relation to a company or trustee, the court may, in addition to imposing a penalty in respect of the offence, order the person to pay to the Commonwealth such amount as the court thinks fit but not exceeding the amount of the old sales tax moneys due and payable by the company or trustee on the date of the conviction, other than old sales tax moneys the liability of the company or trustee to pay which is not finally determined for the purposes of some one or other of the Sales Tax Assessment Acts.
- (2) Upon payment of an amount in satisfaction or part satisfaction of an order made under subsection (1) in relation to the old sales tax moneys payable by a company or trustee:
  - (a) if the old sales tax moneys payable by the company or trustee at the time the payment is made exceeds the amount of the payment—the old sales tax moneys so payable shall be deemed to be reduced, in such manner as the Commissioner determines, by an amount equal to the amount of the payment; or
  - (b) in any other case—the liability of the company or trustee in respect of the old sales tax moneys at the time the payment is made shall be deemed to be discharged.

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**Part IIA—Offences relating to sales tax payable  
under the Sales Tax Assessment Act 1992**

**12A Application of Parts I and II in relation to sales tax payable  
under the *Sales Tax Assessment Act 1992***

Parts I and II have effect (with appropriate alterations) in relation to the *Sales Tax Assessment Act 1992* in the same way as they have effect in relation to the Sales Tax Assessment Acts.

## **Part III—Offences relating to income tax**

### **13 Application of Part I and Part II in relation to income tax**

- (1) Without prejudice to their effect apart from this section, subsection 3(3), paragraph 3(4)(e) and the provisions of Part II (other than section 8 and subsection 10(3)) also have the effect they would have if:
  - (a) a reference in any of those provisions to old sales tax were a reference to income tax;
  - (b) a reference in any of those provisions to future old sales tax were a reference to future income tax;
  - (c) a reference in any of those provisions to some one or other of the Sales Tax Assessment Acts were a reference to the Income Tax Assessment Act; and
  - (d) a reference in any of those provisions, in relation to a company or trustee, to old sales tax moneys were a reference to income tax moneys.
- (2) For the purposes of the application of the provisions of Part II (other than section 8 and subsection 10(3)) in accordance with subsection (1) of this section:
  - (a) a reference in any of those provisions to the income tax payable by a company or trustee, in relation to the intention of a person entering into, or the knowledge or belief of a person concerning, an arrangement or transaction shall be read as a reference to some or all of the income tax due and payable by the company or the trustee at the time when the arrangement or transaction was entered into;
  - (b) a reference in any of those provisions to future income tax payable by a company or trustee, in relation to the intention of a person entering into, or the knowledge or belief of a person concerning, an arrangement or transaction shall be read as a reference to some or all of the income tax that may reasonably be expected by that person to become payable by the company or trustee after the arrangement or transaction is entered into;

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- (c) a reference in any of those provisions, other than subsections 10(1) and (2), in relation to a company or trustee, to income tax moneys shall be read as a reference to:
    - (i) income tax payable by the company or trustee; and
    - (ii) costs ordered by a court against a company or trustee in a proceeding for the recovery of income tax; and
  - (d) a reference in subsections 10(1) and (2) to income tax moneys shall be read as a reference to income tax that has been assessed under the Income Tax Assessment Act.
- (3) For the purposes of the application of subsection 10(2), section 11 and section 12 in accordance with the preceding provisions of this section, the liability of a company or trustee in respect of income tax moneys that have been assessed shall not be taken not to be finally determined by reason only of the possibility of the Commissioner amending the assessment (otherwise than as a result of an objection being allowed or to give effect to a decision of the Administrative Appeals Tribunal or a court).

## **Part IV—Offences relating to fringe benefits tax**

### **14 Application of Part I and Part II in relation to fringe benefits tax**

- (1) Without prejudice to their effect apart from this section, subsection 3(3), paragraph 3(4)(e) and the provisions of Part II (other than section 8 and subsection 10(3)) also have the effect they would have if:
  - (a) a reference in any of those provisions to old sales tax were a reference to fringe benefits tax;
  - (b) a reference in any of those provisions to future old sales tax were a reference to future fringe benefits tax;
  - (c) a reference in any of those provisions to some one or other of the Sales Tax Assessment Acts were a reference to the Fringe Benefits Tax Assessment Act; and
  - (d) a reference in any of those provisions, in relation to a company or trustee, to old sales tax moneys were a reference to fringe benefits tax moneys.
- (2) For the purposes of the application of the provisions of Part II (other than section 8 and subsection 10(3)) in accordance with subsection (1) of this section:
  - (a) a reference in any of those provisions to the fringe benefits tax payable by a company or trustee, in relation to the intention of a person entering into, or the knowledge or belief of a person concerning, an arrangement or transaction shall be read as a reference to some or all of the fringe benefits tax due and payable by the company or the trustee at the time when the arrangement or transaction was entered into;
  - (b) a reference in any of those provisions to future fringe benefits tax payable by a company or trustee, in relation to the intention of a person entering into, or the knowledge or belief of a person concerning, an arrangement or transaction shall be read as a reference to some or all of the fringe benefits tax that may reasonably be expected by that person to become payable by the company or trustee after the arrangement or transaction is entered into;

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- (c) a reference in any of those provisions, other than subsections 10(1) and (2), in relation to a company or trustee, to fringe benefits tax moneys shall be read as a reference to:
    - (i) fringe benefits tax payable by the company or trustee; and
    - (ii) costs ordered by a court against a company or trustee in a proceeding for the recovery of fringe benefits tax; and
  - (d) a reference in subsection 10(1) and (2) to fringe benefits tax moneys shall be read as a reference to fringe benefits tax that has been assessed under the Fringe Benefits Tax Assessment Act.
- (3) For the purposes of the application of subsection 10(2), section 11 and section 12 in accordance with the preceding provisions of this section, the liability of a company or trustee in respect of fringe benefits tax moneys that have been assessed shall not be taken not to be finally determined by reason only of the possibility of the Commissioner amending the assessment (otherwise than as a result of an objection being allowed or to give effect to a decision of the Administrative Appeals Tribunal or a court).



## **Part V—Offences relating to petroleum resource rent tax**

### **15 Application of Part I and Part II in relation to petroleum resource rent tax**

- (1) Without prejudice to their effect apart from this section, subsection 3(3), paragraph 3(4)(e) and the provisions of Part II (other than section 8 and subsection 10(3)) also have the effect they would have if:
  - (a) a reference in any of those provisions to old sales tax were a reference to petroleum resource rent tax;
  - (b) a reference in any of those provisions to future old sales tax were a reference to future petroleum resource rent tax;
  - (c) a reference in any of those provisions to some one or other of the Sales Tax Assessment Acts were a reference to the Petroleum Resource Rent Tax Assessment Act; and
  - (d) a reference in any of those provisions, in relation to a company or trustee, to old sales tax moneys were a reference to petroleum resource rent tax moneys.
- (2) For the purposes of the application of the provisions of Part II (other than section 8 and subsection 10(3)) in accordance with subsection (1) of this section:
  - (a) a reference in any of those provisions to the petroleum resource rent tax payable by a company or trustee, in relation to the intention of a person entering into, or the knowledge or belief of a person concerning, an arrangement or transaction shall be read as a reference to some or all of the petroleum resource rent tax due and payable by the company or the trustee at the time when the arrangement or transaction was entered into;
  - (b) a reference in any of those provisions to future petroleum resource rent tax payable by a company or trustee, in relation to the intention of a person entering into, or the knowledge or belief of a person concerning, an arrangement or transaction shall be read as a reference to some or all of the petroleum

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resource rent tax that may reasonably be expected by that person to become payable by the company or trustee after the arrangement or transaction is entered into;

- (c) a reference in any of those provisions, other than subsections 10(1) and (2), in relation to a company or trustee, to petroleum resource rent tax moneys shall be read as a reference to:
    - (i) petroleum resource rent tax payable by the company or trustee; and
    - (ii) costs ordered by a court against a company or trustee in a proceeding for the recovery of petroleum resource rent tax; and
  - (d) a reference in subsections 10(1) and (2) to petroleum resource rent tax moneys shall be read as a reference to petroleum resource rent tax that has been assessed under the Petroleum Resource Rent Tax Assessment Act.
- (3) For the purposes of the application of subsection 10(2), section 11 and section 12 in accordance with the preceding provisions of this section, the liability of a company or trustee in respect of petroleum resource rent tax moneys that have been assessed shall not be taken not to be finally determined by reason only of the possibility of the Commissioner amending the assessment (otherwise than as a result of an objection being allowed or to give effect to a decision of the Administrative Appeals Tribunal or a court).

## **Part VI—Offences relating to training guarantee charge**

### **16 Application of Parts I and II in relation to training guarantee charge**

- (1) Without prejudice to their effect apart from this section, subsection 3(3), paragraph 3(4)(e) and the provisions of Part II (other than section 8 and subsection 10(3)) also have the effect they would have if:
  - (a) a reference in any of those provisions to old sales tax were a reference to training guarantee charge; and
  - (b) a reference in any of those provisions to future old sales tax were a reference to future training guarantee charge; and
  - (c) a reference in any of those provisions to some one or other of the Sales Tax Assessment Acts were a reference to the Training Guarantee (Administration) Act; and
  - (d) a reference in any of those provisions, in relation to a company or trustee, to old sales tax moneys, were a reference to training guarantee charge moneys.
- (2) In applying the provisions of Part II (other than section 8 and subsection 10(3)) in accordance with subsection (1):
  - (a) a reference in any of those provisions to the training guarantee charge payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the training guarantee charge due and payable by the company or the trustee at the time when the arrangement or transaction was entered into; and
  - (b) a reference in any of those provisions to future training guarantee charge payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the training guarantee charge that may reasonably be expected by

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- that person to become payable by the company or trustee after the arrangement or transaction is entered into; and
- (c) a reference in any of those provisions (other than subsections 10(1) and (2)), in relation to a company or trustee, to training guarantee charge moneys is to be read as a reference to:
    - (i) training guarantee charge payable by the company or trustee; and
    - (ii) costs ordered by a court against a company or trustee in a proceeding for the recovery of training guarantee charge; and
  - (d) a reference in subsections 10(1) and (2) to training guarantee charge moneys is to be read as a reference to training guarantee charge assessed under the Training Guarantee (Administration) Act.
- (3) In applying subsection 10(2) and sections 11 and 12 in accordance with subsections (1) and (2), the liability of a company or trustee in respect of training guarantee charge moneys that have been assessed is not to be taken not to be finally determined merely because of the possibility of the Commissioner's amending the assessment (otherwise than as a result of allowing an objection or to give effect to a decision of the Administrative Appeals Tribunal or a court).

## **Part VII—Offences relating to superannuation guarantee charge**

### **17 Application of Parts I and II in relation to superannuation guarantee charge**

- (1) Without prejudice to their effect apart from this section, subsection 3(3), paragraph 3(4)(e) and the provisions of Part II (other than section 8 and subsection 10(3)) also have the effect they would have if:
  - (a) a reference in any of those provisions to old sales tax were a reference to superannuation guarantee charge; and
  - (b) a reference in any of those provisions to future old sales tax were a reference to future superannuation guarantee charge; and
  - (c) a reference in any of those provisions to some one or other of the Sales Tax Assessment Acts were a reference to the Superannuation Guarantee (Administration) Act; and
  - (d) a reference in any of those provisions, in relation to a company or trustee, to old sales tax moneys, were a reference to superannuation guarantee charge moneys.
- (2) In applying the provisions of Part II (other than section 8 and subsection 10(3)) in accordance with subsection (1):
  - (a) a reference in any of those provisions to the superannuation guarantee charge payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the superannuation guarantee charge due and payable by the company or the trustee at the time when the arrangement or transaction was entered into; and
  - (b) a reference in any of those provisions to future superannuation guarantee charge payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to

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some or all of the superannuation guarantee charge that may reasonably be expected by that person to become payable by the company or trustee after the arrangement or transaction is entered into; and

- (c) a reference in any of those provisions (other than subsections 10(1) and (2)), in relation to a company or trustee, to superannuation guarantee charge moneys is to be read as a reference to:
    - (i) superannuation guarantee charge payable by the company or trustee; and
    - (ii) costs ordered by a court against a company or trustee in a proceeding for the recovery of superannuation guarantee charge; and
  - (d) a reference in subsections 10(1) and (2) to superannuation guarantee charge moneys is to be read as a reference to superannuation guarantee charge assessed under the Superannuation Guarantee (Administration) Act.
- (3) In applying subsection 10(2) and sections 11 and 12 in accordance with subsections (1) and (2), the liability of a company or trustee in respect of superannuation guarantee charge moneys that have been assessed is not to be taken not to be finally determined merely because of the possibility of the Commissioner's amending the assessment (otherwise than as a result of allowing an objection or to give effect to a decision of the Administrative Appeals Tribunal or a court).

## **Part VIII—Offences Relating to Goods and Services Tax**

### **18 Application of Parts I and II in relation to goods and services tax**

- (1) Without prejudice to their effect apart from this section, subsection 3(3), paragraph 3(4)(e) and the provisions of Part II (other than section 8 and subsection 10(3)) also have the effect they would have if:
  - (a) a reference in any of those provisions to old sales tax were a reference to GST; and
  - (b) a reference in any of those provisions to future old sales tax were a reference to future GST; and
  - (c) a reference in any of those provisions to some one or other of the Sales Tax Assessment Acts were a reference to the GST law; and
  - (d) a reference in any of those provisions, in relation to a company or trustee, to old sales tax moneys, were a reference to GST moneys.
- (2) In applying the provisions of Part II (other than section 8 and subsection 10(3)) in accordance with subsection (1):
  - (a) a reference in any of those provisions to the GST payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the GST due and payable by the company or the trustee at the time when the arrangement or transaction was entered into; and
  - (b) a reference in any of those provisions to future GST payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the GST that may reasonably be expected by that person to become payable by the company or trustee after the arrangement or transaction is entered into; and

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- (c) a reference in any of those provisions (other than subsections 10(1) and (2)), in relation to a company or trustee, to GST moneys is to be read as a reference to:
    - (i) GST payable by the company or trustee; and
    - (ii) costs ordered by a court against a company or trustee in a proceeding for the recovery of GST; and
  - (d) a reference in subsections 10(1) and (2) to GST moneys is to be read as a reference to GST payable under the GST Act.
- (3) In applying subsection 10(2) and sections 11 and 12 in accordance with subsections (1) and (2), the liability of a company or trustee in respect of GST moneys that have been assessed is not to be taken not to be finally determined merely because of the possibility of the Commissioner's amending the assessment (otherwise than as a result of allowing an objection or to give effect to a decision of the Administrative Appeals Tribunal or a court).



## **Part IX—Offences Relating to Wine Equalisation Tax**

### **19 Application of Parts I and II in relation to wine equalisation tax**

- (1) Without prejudice to their effect apart from this section, subsection 3(3), paragraph 3(4)(e) and the provisions of Part II (other than section 8 and subsection 10(3)) also have the effect they would have if:
  - (a) a reference in any of those provisions to old sales tax were a reference to wine tax; and
  - (b) a reference in any of those provisions to future old sales tax were a reference to future wine tax; and
  - (c) a reference in any of those provisions to some one or other of the Sales Tax Assessment Acts were a reference to the wine tax law; and
  - (d) a reference in any of those provisions, in relation to a company or trustee, to old sales tax moneys, were a reference to wine tax moneys.
- (2) In applying the provisions of Part II (other than section 8 and subsection 10(3)) in accordance with subsection (1):
  - (a) a reference in any of those provisions to the wine tax payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the wine tax due and payable by the company or the trustee at the time when the arrangement or transaction was entered into; and
  - (b) a reference in any of those provisions to future wine tax payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the wine tax that may reasonably be expected by that person to become payable by the company or trustee after the arrangement or transaction is entered into; and

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- (c) a reference in any of those provisions (other than subsections 10(1) and (2)), in relation to a company or trustee, to wine tax moneys is to be read as a reference to:
    - (i) wine tax payable by the company or trustee; and
    - (ii) costs ordered by a court against a company or trustee in a proceeding for the recovery of wine tax; and
  - (d) a reference in subsections 10(1) and (2) to wine tax moneys is to be read as a reference to wine tax payable under the Wine Equalisation Tax Act.
- (3) In applying subsection 10(2) and sections 11 and 12 in accordance with subsections (1) and (2), the liability of a company or trustee in respect of wine tax moneys that have been assessed is not to be taken not to be finally determined merely because of the possibility of the Commissioner's amending the assessment (otherwise than as a result of allowing an objection or to give effect to a decision of the Administrative Appeals Tribunal or a court).

## **Part X—Offences Relating to Luxury Car Tax**

### **20 Application of Parts I and II in relation to luxury car tax**

- (1) Without prejudice to their effect apart from this section, subsection 3(3), paragraph 3(4)(e) and the provisions of Part II (other than section 8 and subsection 10(3)) also have the effect they would have if:
  - (a) a reference in any of those provisions to old sales tax were a reference to luxury car tax; and
  - (b) a reference in any of those provisions to future old sales tax were a reference to future luxury car tax; and
  - (c) a reference in any of those provisions to some one or other of the Sales Tax Assessment Acts were a reference to the luxury car tax law; and
  - (d) a reference in any of those provisions, in relation to a company or trustee, to old sales tax moneys, were a reference to luxury car tax moneys.
- (2) In applying the provisions of Part II (other than section 8 and subsection 10(3)) in accordance with subsection (1):
  - (a) a reference in any of those provisions to the luxury car tax payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the luxury car tax due and payable by the company or the trustee at the time when the arrangement or transaction was entered into; and
  - (b) a reference in any of those provisions to future luxury car tax payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the luxury car tax that may reasonably be expected by that person to become payable by the company or trustee after the arrangement or transaction is entered into; and

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- (c) a reference in any of those provisions (other than subsections 10(1) and (2)), in relation to a company or trustee, to luxury car tax moneys is to be read as a reference to:
    - (i) luxury car tax payable by the company or trustee; and
    - (ii) costs ordered by a court against a company or trustee in a proceeding for the recovery of luxury car tax; and
  - (d) a reference in subsections 10(1) and (2) to luxury car tax moneys is to be read as a reference to luxury car tax payable under the Luxury Car Tax Act.
- (3) In applying subsection 10(2) and sections 11 and 12 in accordance with subsections (1) and (2), the liability of a company or trustee in respect of luxury car tax moneys that have been assessed is not to be taken not to be finally determined merely because of the possibility of the Commissioner's amending the assessment (otherwise than as a result of allowing an objection or to give effect to a decision of the Administrative Appeals Tribunal or a court).

**Table of Acts****Notes to the *Crimes (Taxation Offences) Act 1980*****Note 1**

The *Crimes (Taxation Offences) Act 1980* as shown in this compilation comprises Act No. 156, 1980 amended as indicated in the Tables below.

All relevant information pertaining to application, saving or transitional provisions prior to 30 June 2004 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>Crimes (Taxation Offences) Act 1980</i>	156, 1980	4 Dec 1980	4 Dec 1980	
<i>Taxation Laws Amendment Act 1984</i>	123, 1984	19 Oct 1984	Ss. 1 and 2: Royal Assent S. 319(1): 14 Feb 1983 ( <i>see</i> s. 2(2)) Remainder: 14 Dec 1984	—
<i>Sales Tax Laws Amendment Act 1985</i>	47, 1985	30 May 1985	Ss. 3, 4(2), 11, 12 and Part XI (ss. 54–56): 21 Aug 1981 Ss. 5, 18, 20, 22, 24, 28(2), 39, 40, 45, 48, 50, 51 and 53: 10 May 1985 ( <i>see</i> s. 2(3)) Remainder: Royal Assent	S. 2(4) and (5)
<i>Fringe Benefits Tax (Miscellaneous Provisions) Act 1986</i>	41, 1986	24 June 1986	24 June 1986 ( <i>see</i> s. 2(1))	S. 2(2)
<i>Taxation Boards of Review (Transfer of Jurisdiction) Act 1986</i>	48, 1986	24 June 1986	S. 31, Parts VII and VIII (ss. 45–56): 24 June 1986 ( <i>see</i> s. 2(2)) Remainder: 1 July 1986	—
<i>Statute Law (Miscellaneous Provisions) Act (No. 1) 1986</i>	76, 1986	24 June 1986	S. 3: Royal Assent (a)	S. 9

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Taxation Laws Amendment Act (No. 4) 1986</i>	154, 1986	18 Dec 1986	Ss. 3–6, 8(a) and 9–11: 1 Jan 1987 S. 8(c): 10 June 1986 Ss. 26(b), (c), 28, 40, 49(3) and (7): 1 Jan 1987 (see s. 2(4) and <i>Gazette</i> 1986, No. S650) S. 55: 1 Mar 1987 (see <i>Gazette</i> 1987, No. S32) Remainder: Royal Assent	—
<i>Taxation Laws Amendment (Company Distributions) Act 1987</i>	58, 1987	5 June 1987	5 June 1987 (see s. 2)	—
<i>Taxation Laws Amendment Act 1987</i>	61, 1987	5 June 1987	5 June 1987	—
<i>Sales Tax (Off-shore Installations) Amendment Act 1987</i>	140, 1987	18 Dec 1987	Parts II–IV (ss. 3–8): 21 Jan 1987 Remainder: Royal Assent	S. 2(3)
<i>Petroleum Resource Rent Tax (Miscellaneous Provisions) Act 1987</i>	145, 1987	18 Dec 1987	15 Jan 1988 (see s. 2)	S. 4
<i>Taxation Laws Amendment (Tax File Numbers) Act 1988</i>	97, 1988	25 Nov 1988	Part II (ss. 3 and 4): 1 Jan 1989 (see s. 2 and <i>Gazette</i> 1988, No. S399) (b)	—
<i>Taxation Laws Amendment Act (No. 5) 1989</i>	20, 1990	17 Jan 1990	S. 9 (in part): 10 Nov 1989 (see s. 2(2)) Remainder: Royal Assent	—
<i>Taxation Laws Amendment Act (No. 3) 1990</i>	58, 1990	16 June 1990	S. 11: 16 June 1990 (see s. 2(2)) S. 23: 4 Dec 1989 Part 5 (ss. 36–38): 11 May 1989 Remainder: Royal Assent	—
<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	—

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<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	—
<b>as amended by</b>				
<i>Taxation Laws Amendment Act 1993</i>	17, 1993	9 June 1993	S. 61(2): (c)	—
<i>Taxation Laws Amendment Act (No. 2) 1993</i>	18, 1993	9 June 1993	S. 58: Royal Assent (d)	—
<i>Insolvency (Tax Priorities) Legislation Amendment Act 1993</i>	32, 1993	16 June 1993	Ss. 6, 7, 9, 11, 13, 15 and Part 5 (ss. 29, 30): 1 June 1993 Part 4 (ss. 20–28): 1 July 1993 Remainder: Royal Assent	—
<i>Taxation Laws Amendment Act (No. 3) 1993</i>	118, 1993	24 Dec 1993	Part 2 (ss. 3–6): Royal Assent (e)	Ss. 4 and 6
<i>Taxation Laws Amendment Act (No. 3) 1994</i>	138, 1994	28 Nov 1994	S. 7(1): Royal Assent (f)	—
<i>Taxation Laws Amendment Act (No. 3) 1995</i>	170, 1995	16 Dec 1995	Schedule 2 (items 59, 60, 64): Royal Assent (g)	Sch. 2 (item 64)
<i>Statute Law Revision Act 1996</i>	43, 1996	25 Oct 1996	Schedule 5 (items 44–46): Royal Assent (h)	—
<i>Crimes and Other Legislation Amendment Act 1997</i>	20, 1997	7 Apr 1997	Schedule 2 (item 3): Royal Assent (i)	—
<i>Income Tax (Consequential Amendments) Act 1997</i>	39, 1997	17 Apr 1997	1 July 1997	—
<i>Taxation Laws Amendment Act (No. 3) 1998</i>	47, 1998	23 Jun 1998	Schedule 4 (items 4 and 5): Royal Assent (j)	—
<i>A New Tax System (Indirect Tax and Consequential Amendments) Act 1999</i>	176, 1999	22 Dec 1999	Schedule 8 (items 3–14): (k)	—
<i>A New Tax System (Pay As You Go) Act 1999</i>	178, 1999	22 Dec 1999	Schedule 1 (items 6, 8, 70–78): 1 July 2000 Remainder: Royal Assent	S. 2(1A) (ad. by 179, 1999, Sch. 10 (item 19))
<b>as amended by</b>				
<i>A New Tax System (Tax Administration) Act 1999</i>	179, 1999	22 Dec 1999	Schedule 10 (item 19): 22 Dec 1999 (l)	—

## 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 11 (item 10): 1 July 2000 ( <i>m</i> ) Schedule 16 (item 1): ( <i>m</i> )	—
<i>Taxation Laws Amendment Act (No. 2) 2002</i>	57, 2002	3 July 2002	Schedule 12 (item 1): ( <i>n</i> )	—
<i>Taxation Laws Amendment Act (No. 1) 2004</i>	101, 2004	30 June 2004	Schedule 4: 1 July 2004	Sch. 4 (items 10, 23) [see Table A]



**Act Notes**

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- (a) The *Crimes (Taxation Offences) Act 1980* was amended by section 3 only of the *Statute Law (Miscellaneous Provisions) Act (No. 1) 1986*, 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 *Crimes (Taxation Offences) Act 1980* was amended by Part II (sections 3 and 4) only of the *Taxation Laws Amendment (Tax File Numbers) Act 1988*, subsection 2(1) of which provides as follows:
- (1) Subject to subsection (2), this Act commences on the day on which the *Privacy Act 1988* commences.
- (c) The *Sales Tax Amendment (Transitional) Act 1992* was amended by subsection 61(2) only of the *Taxation Laws Amendment Act 1993*, subsection 2(2) of which provides as follows:
- (2) Part 4 is taken to have commenced immediately after the commencement of the *Sales Tax Amendment (Transitional) Act 1992*.
- The *Sales Tax Amendment (Transitional) Act 1992* came into operation on 28 October 1992.
- (d) The *Crimes (Taxation Offences) Act 1980* was amended by section 58 only of the *Taxation Laws Amendment Act (No. 2) 1993*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (e) The *Crimes (Taxation Offences) Act 1980* was amended by Part 2 (sections 3–6) only of the *Taxation Laws Amendment Act (No. 3) 1993*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (f) The *Crimes (Taxation Offences) Act 1980* was amended by subsection 7(1) only of the *Taxation Laws Amendment Act (No. 3) 1994*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (g) The *Crimes (Taxation Offences) Act 1980* was amended by Schedule 2 (items 59, 60 and 64) only of the *Taxation Laws Amendment Act (No. 3) 1995*, subsection 2(1) of which provides as follows:
- (1) Subject to subsection (2), this Act commences on the day on which it receives the Royal Assent.
- (h) The *Crimes (Taxation Offences) Act 1980* was amended by Schedule 5 (items 44–46) only of the *Statute Law Revision Act 1996*, subsection 2(1) of which provides as follows:
- (1) Subject to subsections (2) and (3), this Act commences on the day on which it receives the Royal Assent.
- (i) The *Crimes (Taxation Offences) Act 1980* was amended by Schedule 2 (item 3) only of the *Crimes and Other Legislation Amendment Act 1997*, subsection 2(1) of which provides as follows:
- (1) Subject to subsection (2), this Act commences on the day on which it receives the Royal Assent.
- (j) The *Crimes (Taxation Offences) Act 1980* was amended by Schedule 4 (items 4 and 5) only of the *Taxation Laws Amendment Act (No. 3) 1998*, subsection 2(1) of which provides as follows:
- (1) Subject to subsection (2), this Act commences on the day on which it receives the Royal Assent.
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## Act Notes

- (k) The *Crimes (Taxation Offences) Act 1980* was amended by Schedule 8 (items 3–14) only of the *A New Tax System (Indirect Tax and Consequential Amendments) Act 1999*, subsection 2(17) of which provides as follows:

*Schedule 8—Other Acts*

- (17) Schedule 8 commences 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.

- (l) The *A New Tax System (Pay As You Go) Act 1999* was amended by Schedule 10 (item 19) only of the *A New Tax System (Tax Administration) Act 1999*, subsection 2(11) of which provides as follows:

- (11) Subsection 2(1A) of the *A New Tax System (Pay As You Go) Act 1999* (inserted by item 19 of Schedule 10 to this Act) commences, or is taken to have commenced, at the commencement of section 1 of that Act.

- (m) The *Crimes (Taxation Offences) Act 1980* was amended by Schedule 11 (item 10) and Schedule 16 (item 1) only of the *A New Tax System (Tax Administration) Act 1999*, subsections 2(1) and (9)(b) of which provide 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*.

- (9) The following provisions commence on 1 July 2000:

- (b) Schedule 11 (other than item 44).

Section 1 commenced on 22 December 1999.

- (n) Subsection 2(1) (item 19) of the *Taxation Laws Amendment Act (No. 2) 2002* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

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### Commencement information

Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
19. Schedule 12, item 1	Immediately after the time specified in the <i>Crimes and Other Legislation Amendment Act 1997</i> for the commencement of item 3 of Schedule 2 to that Act	7 April 1997

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

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

Provision affected	How affected
<b>Part I</b>	
S. 3.....	am. No. 123, 1984; No. 47, 1985; Nos. 41 and 154, 1986; Nos. 58, 61, 140 and 145, 1987; No. 97, 1988; Nos. 20, 58 and 60, 1990; No. 92, 1992; No. 118, 1992 (as am. by No. 17, 1993); Nos. 18, 32 and 118, 1993; No. 138, 1994; No. 170, 1995; No. 43, 1996; No. 39, 1997; No. 47, 1998; Nos. 176, 178 and 179, 1999; No. 101, 2004
S. 3A .....	ad. No. 123, 1984
S. 4.....	am. No. 41, 1986; No. 145, 1987; No. 60, 1990; Nos. 92 and 118, 1992; No. 176, 1999
<b>Part II</b>	
Heading to Part II.....	am. No. 118, 1992
Note to Heading to Part II .....	ad. No. 176, 1999
Ss. 5–7 .....	am. No. 118, 1992; No. 101, 2004
S. 8.....	am. No. 118, 1992; No. 43, 1996; No. 101, 2004
Heading to s. 9 .....	rs. No. 101, 2004
S. 9.....	am. No. 123, 1984; No. 76, 1986; No. 43, 1996; No. 20, 1997; No. 57, 2002; No. 101, 2004
Ss. 10–12 .....	am. No. 118, 1992
<b>Part IIA</b>	
Part IIA .....	ad. No. 118, 1992
S. 12A.....	ad. No. 118, 1992
<b>Part III</b>	
S. 13.....	am. No. 48, 1986; No. 101, 2004
<b>Part IV</b>	
Part IV .....	ad. No. 41, 1986
S. 14.....	ad. No. 41, 1986 am. No. 48, 1986; No. 176, 1999; No. 101, 2004
<b>Part V</b>	
Part V .....	ad. No. 145, 1987
S. 15.....	ad. No. 145, 1987 am. No. 101, 2004
<b>Part VI</b>	
Part VI .....	ad. No. 60, 1990
S. 16.....	ad. No. 60, 1990 am. No. 101, 2004
<b>Part VII</b>	
Part VII .....	ad. No. 92, 1992
S. 17.....	ad. No. 92, 1992 am. No. 101, 2004

## Table of Amendments

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

Provision affected	How affected
<b>Part VIII</b>	
Part VIII .....	ad. No. 176, 1999
S. 18.....	ad. No. 176, 1999 am. No. 101, 2004
<b>Part IX</b>	
Part IX .....	ad. No. 176, 1999
S. 19.....	ad. No. 176, 1999 am. No. 101, 2004
<b>Part X</b>	
Part X .....	ad. No. 176, 1999
S. 20.....	ad. No. 176, 1999 am. No. 101, 2004

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**Table A**

**Table A**

**Application, saving or transitional provisions**

*Taxation Laws Amendment Act (No. 1) 2004* (No. 101, 2004)

**Schedule 4**

**10 Application**

Each amendment made by this Part applies in relation to acts and omissions happening after this Part commences.

**23 Application**

Each amendment made by this Part applies in relation to acts and omissions happening after this Part commences.