

PROVISIONAL COLLECTION OF TAXES ACT 1980

[Consolidated as at 16 August 2013
on the authority of the Administrator
and in accordance with
the *Enactments Reprinting Act 1980*]

TABLE OF PROVISIONS

1. Short title
2. Certain tax proposals to have statutory effect for limited period
3. Cessation of temporary taxes
4. Unauthorised deductions
5. Statutory period



Provisional Collection of Taxes Act 1980

An Act to give statutory effect for a limited period to proposals imposing, varying or renewing, or altering the incidence of, taxes or duties, and for other purposes.

Short title

1. This Act may be cited as the *Provisional Collection of Taxes Act 1980*.

Certain tax proposals to have statutory effect for limited period

2. (1) If the relevant person certifies that it is expedient in the public interest that a proposal imposing, varying or renewing, or altering the incidence of, tax or duty should have statutory effect under the provisions of this Act, the proposal shall, immediately upon introduction into the Legislative Assembly for the period limited by this Act and subject to this Act, have statutory effect as if contained in an enactment which is in force.

(2) If a proposal referred to in subsection (1) provides for the renewal of a tax or duty, all enactments which were in force with reference to that tax or duty immediately before its expiration shall, during the period referred to in subsection (1) and subject to this Act, have full force and effect with respect to the tax or duty as renewed pursuant to the proposal.

(3) In this section, “relevant person” means —

- (a) in relation to a tax or duty referred to in item 72 of Schedule 2 to the *Norfolk Island Act 1979* of the Commonwealth - the Minister; and
- (b) in relation to any other tax or duty - the Administrator.

Cessation of temporary taxes

3. A proposal shall cease to have statutory effect under section 2 if —
 - (a) a Bill imposing, varying or renewing or altering the incidence of, the tax or duty is not passed by the Legislative Assembly within the next 4 sitting days of the Assembly after the date of introduction of the proposal; or
 - (b) the Assembly is prorogued or the holding of a general election is directed; or
 - (c) an enactment comes into force imposing, varying or renewing, or altering the incidence of, the tax or duty, with or without modification; or
 - (d) the provisions giving effect to the proposal are rejected during the passage of the Bill through the Assembly.

Unauthorised deductions

4. (1) If a proposal ceases to have statutory effect under section 3, or the period referred to in section 5 expires before an enactment comes into operation imposing, varying or renewing, or altering the incidence of, the tax or duty, money paid pursuant to the proposal shall, subject to any other law in force in Norfolk Island, be repaid or made good and any deduction made pursuant to the proposal shall be deemed to be an unauthorised deduction.

(2) If the tax or duty as imposed, varied or modified by, or the incidence of the tax or duty as altered by, the proposal is modified by the enactment imposing, varying or renewing, or altering the incidence of, the tax or duty, money which has been paid pursuant to the proposal which would not have been payable under the new conditions effecting the tax or duty shall be repaid or made good and any deduction made pursuant to the proposal shall, so far as it would not have been authorised under the new conditions effecting the tax or duty, be deemed to be an unauthorised deduction

(3) Section 18 of the *Public Moneys Act 1979* applies to and in relation to money to be repaid or made good, and to and in relation to deductions deemed to be unauthorised, under the preceding provisions of this section.

Statutory period

5. The maximum period for which a proposal shall have statutory force under this section is a period expiring at the end of 4 months after the date on which that proposal was introduced.

NOTES

The *Provisional Collection of Taxes Act 1980* as shown in this consolidation comprises Act No. 7 of 1981 and amendments as indicated in the Tables below.

Enactment	Number and year	Date of commencement	Application saving or transitional provision
<i>Provisional Collection of Taxes Act 1980</i>	7, 1981	14.5.1981	
<i>Statute Law Revision (Self-Government) No. 5 Act 1991</i>	19, 1991	31.12.91	

[previously consolidated as at 21 May 2007]

<i>Interpretation (Amendment) Act 2012</i>	14, 2012	28.12.12	
--	----------	----------	--

*[to substitute throughout —
Commonwealth Minister for Minister;
and to substitute Minister for executive
member]*

Table of Amendments

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

Provisions affected	How affected	
2	am	19, 1991; 14, 2012
2(3)	ad	19, 1991

© Norfolk Island Government 2013

The *Copyright Act 1968* of the Commonwealth of Australia permits certain reproduction and publication of this legislation. For reproduction or publication beyond that permitted by the Act, written permission must be sought from the Legislative Counsel, Administration of Norfolk Island, Norfolk Island, South Pacific 2899.