
No. , 1998

(Treasury)

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   No.  , 1998
A Bill for an Act to implement A New Tax System
by amending legislation consequentially on the A
New Tax System (Australian Business Number) Act
1998, and for related purposes

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the A New Tax System (Australian
2 Commencement

This Act commences on the day on which the *A New Tax System (Australian Business Number) Act 1998* 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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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 1998*;

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 1998*. 