Date Introduced: 21 October 1987
House: House of Representatives
Presented by: The Hon. John Kerin, M.P., Minister for Primary Industries and Energy

Digest of Bill

Purpose
To amend a number of Acts as a consequence of the introduction of the Petroleum Resource Rent Tax Assessment Bill 1987.

Background

Main Provisions
Clause 3 will amend the Acts as set out in the Schedule. The major amendments will be:

Administrative Decisions (Judicial Review) Act 1977

This Act will be amended to exclude decisions made under the Petroleum Resource Rent Tax Assessment Bill 1986 from review. Review provisions are contained in that Bill.

Crimes (Taxation Offences) Act 1980

The petroleum resource rent tax will be included in the taxes subject to this Act.

Excise Tariff Act 1921

This Act will be amended to exclude from the Act areas covered by the resource rent tax.

Petroleum (Submerged Lands) (Royalty) Act 1967

This Act will be amended so as not to apply to areas covered by the resource rent tax.
For further information, if required, contact the Economics and Commerce Group.

12 November 1987

This Digest does not have any official legal status. Other sources should be consulted to determine the subsequent official status of the Bill.

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