

Authorised Version No. 003
Taxation Administration Regulations 2007

S.R. No. 126/2007

Authorised Version incorporating amendments as at
24 April 2013

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1 Objectives

The objectives of these Regulations are to—

- (a) prescribe a scale of expenses to be paid to persons required to attend and give evidence;
- (b) provide for a form of receipt for the seizure of materials;
- (c) prescribe reciprocal taxation laws for the purpose of disclosure of information;
- (d) provide for the time within which the Victorian Civil and Administrative Tribunal may re-open a matter when an objector is in default of appearance.

2 Authorising provision

These Regulations are made under section 136 of the **Taxation Administration Act 1997**.

3 Revocation

The Taxation Administration Regulations 1997¹ are **revoked**.

4 Definitions

In these Regulations—

half day means a period not exceeding 4 hours in any day, whether that period is continuous or not;

the Act means the **Taxation Administration Act 1997**.

5 Expenses for persons required to attend under section 73 of the Act

The scale of expenses prescribed for persons required to attend and give evidence under section 73 of the Act is as follows—

- (a) for travelling expenses, if a person's principal residence or principal place of business is—
 - (i) more than 7 kilometres from the place of attendance, the sum reasonably and actually paid; or
 - (ii) not more than 7 kilometres from the place of attendance, \$1.00 per kilometre or part thereof;
- (b) for persons ordinarily receiving wages, salary, remuneration or fees—
 - (i) \$56 per half day of attendance or part thereof; or
 - (ii) for a period exceeding a half day, the amount actually lost by reason of attendance or \$120 per day, whichever is the lesser;
- (c) for persons who are engaged in business as principals on their own behalf, or who receive partnership income, \$71 per half day of attendance or part thereof, but not exceeding \$120 per day;
- (d) for expenses for legal or other representation at the attendance, \$50;
- (e) for expenses for the presence of an interpreter at the attendance, \$22 per hour of attendance or part thereof plus any travelling expenses of the interpreter determined in accordance with paragraph (a).

6 Receipt for seized documents or things

The form of receipt prescribed for the purposes of section 76(3) of the Act is Form 1 in Schedule 1.

* * * * *

Reg. 7
revoked by
S.R. No.
10/2010 reg. 4.

8 Time for VCAT to re-open matter

The time prescribed for the purposes of section 111(2) of the Act is the period of 6 weeks commencing on the day on which the assessment or decision is confirmed by the Tribunal.

ENDNOTES

1. General Information

The Taxation Administration Regulations 2007, S.R. No. 126/2007 were made on 20 November 2007 by the Governor in Council under section 136 of the **Taxation Administration Act 1997**, No. 40/1997 and came into operation on 20 November 2007.

The Taxation Administration Regulations 2007 will sunset 10 years after the day of making on 20 November 2017 (see section 5 of the **Subordinate Legislation Act 1994**).

2. Table of Amendments

This Version incorporates amendments made to the Taxation Administration Regulations 2007 by statutory rules, subordinate instruments and Acts.

Taxation Administration Amendment Regulations 2010, S.R. No. 10/2010

Date of Making: 16.2.10

Date of Commencement: 1.3.10: reg. 3

3. Explanatory Details

¹ Reg. 3: S.R. No. 172/1997.