

Authorised Version No. 001
Taxation Administration Regulations 2017

S.R. No. 111/2017

Authorised Version as at
19 November 2017

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1 Objectives

The objectives of these Regulations are—

- (a) to prescribe a scale of expenses to be paid to persons required to attend and give evidence; and
- (b) to provide for a form of receipt for the seizure of materials; and
- (c) to 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 Commencement

These Regulations come into operation on 19 November 2017.

4 Revocation

The following Regulations are **revoked**—

- (a) the Taxation Administration Regulations 2007¹;
- (b) the Taxation Administration Amendment Regulations 2010².

5 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**.

6 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, \$1.63 per kilometre or part thereof;
- (b) for employees—
 - (i) \$91.35 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 \$195.75 per day, whichever is the lesser;
- (c) for self-employed persons or persons in partnership, \$115.82 per half day of attendance or part thereof, but not exceeding \$195.75 per day;

- (d) for expenses for legal or other representation at the attendance, \$81.56;
- (e) for expenses for the presence of an interpreter at the attendance, \$35.89 per hour of attendance or part thereof plus any travelling expenses of the interpreter determined in accordance with paragraph (a).

7 Receipt for seized documents or things

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

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.

Schedule 1

FORM 1

Regulation 7

Taxation Administration Act 1997 PROPERTY COLLECTION RECORD

Premises:

Name:

Date:

Time:

Authorised officer:

<i>Item No.</i>	<i>Applicable period</i>	<i>Description of item</i>	<i>Collected by</i>	<i>Where item found</i>	<i>Time found</i>
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Certificate of collection

Authorised officer: (Print name) (Signature)

*Owner/*Occupier/*representative: (Print name) (Signature)

Forwarded to: Date / /

*Delete whichever is not applicable

Endnotes

1 General information

See www.legislation.vic.gov.au for Victorian Bills, Acts and current authorised versions of legislation and up-to-date legislative information.

The Taxation Administration Regulations 2017, S.R. No. 111/2017 were made on 8 November 2017 by the Governor in Council under section 136 of the **Taxation Administration Act 1997**, No. 40/1997 and came into operation on 19 November 2017: regulation 3.

The Taxation Administration Regulations 2017 will sunset 10 years after the day of making on 8 November 2027 (see section 5 of the **Subordinate Legislation Act 1994**).

INTERPRETATION OF LEGISLATION ACT 1984 (ILA)

Style changes

Section 54A of the ILA authorises the making of the style changes set out in Schedule 1 to that Act.

References to ILA s. 39B

Sidenotes which cite ILA s. 39B refer to section 39B of the ILA which provides that where an undivided regulation, rule or clause of a Schedule is amended by the insertion of one or more subregulations, subrules or subclauses the original regulation, rule or clause becomes subregulation, subrule or subclause (1) and is amended by the insertion of the expression "(1)" at the beginning of the original regulation, rule or clause.

Interpretation

As from 1 January 2001, amendments to section 36 of the ILA have the following effects:

- **Headings**

All headings included in a Statutory Rule which is made on or after 1 January 2001 form part of that Statutory Rule. Any heading inserted in a Statutory Rule which was made before 1 January 2001, by a Statutory Rule made on or after 1 January 2001, forms part of that Statutory Rule. This includes headings to Parts, Divisions or Subdivisions in a Schedule; Orders; Parts into which an Order is divided; clauses; regulations; rules; items; tables; columns; examples; diagrams; notes or forms. See section 36(1A)(2A)(2B).

- **Examples, diagrams or notes**

All examples, diagrams or notes included in a Statutory Rule which is made on or after 1 January 2001 form part of that Statutory Rule. Any examples, diagrams or notes inserted in a Statutory Rule which was made before 1 January 2001, by a Statutory Rule made on or after 1 January 2001, form part of that Statutory Rule. See section 36(3A).

- **Punctuation**

All punctuation included in a Statutory Rule which is made on or after 1 January 2001 forms part of that Statutory Rule. Any punctuation inserted in a Statutory Rule which was made before 1 January 2001, by a Statutory Rule made on or after 1 January 2001, forms part of that Statutory Rule. See section 36(3B).

- **Provision numbers**

All provision numbers included in a Statutory Rule form part of that Statutory Rule, whether inserted in the Statutory Rule before, on or after 1 January 2001. Provision numbers include regulation numbers, rule numbers, subregulation numbers, subrule numbers, paragraphs and subparagraphs. See section 36(3C).

- **Location of "legislative items"**

A "legislative item" is a penalty, an example or a note. As from 13 October 2004, a legislative item relating to a provision of a Statutory Rule is taken to be at the foot of that provision even if it is preceded or followed by another legislative item that relates to that provision. For example, if a penalty at the foot of a provision is followed by a note, both of these legislative items will be regarded as being at the foot of that provision. See section 36B.

- **Other material**

Any explanatory memorandum, table of provisions, endnotes, index and other material printed after the Endnotes does not form part of a Statutory Rule. See section 36(3)(3D)(3E).

2 Table of Amendments

There are no amendments made to the Taxation Administration Regulations 2017 by statutory rules, subordinate instruments and Acts.

3 Amendments Not in Operation

There are no amendments which were Not in Operation at the date of this publication.

4 Explanatory details

¹ Reg. 4(a): S.R. No. 126/2007 as amended by S.R. No. 10/2010.

² Reg. 4(b): S.R. No. 10/2010.