Legislative Council—No 148
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South Australia

National Tax Reform (State Provisions) (Administrative Penalties) Amendment Bill 2013

A BILL FOR

An Act to amend the *National Tax Reform (State Provisions) Act 2000*.

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The Parliament of South Australia enacts as follows:

Part 1—Preliminary

1—Short title

This Act may be cited as the *National Tax Reform (State Provisions) (Administrative Penalties) Amendment Act 2013*.

2—Commencement

This Act will come into operation on 1 July 2013.

3—Amendment provisions

In this Act, a provision under a heading referring to the amendment of a specified Act amends the Act so specified.

Part 2—Amendment of *National Tax Reform (State Provisions) Act 2000*

4—Amendment of section 2—Interpretation

(1) Section 2—before the definition of ***constitutional exemption*** insert:

administrative penalty means an administrative penalty prescribed under Division 284, 286 or 288 of Schedule 1 Chapter 4 of the *Taxation Administration Act 1953* of the Commonwealth;

(2) Section 2—after the definition of ***GST law*** insert:

interest charge means a general interest charge imposed under section 3 of the *General Interest Charge (Imposition) Act 1999* of the Commonwealth or a shortfall interest charge imposed under section 3 of the *Shortfall Interest Charge (Imposition) Act 2005* of the Commonwealth;

5—Amendment of section 4—Exempt entities to pay GST equivalent, interest and penalties

Section 4—after subsection (1) insert:

(1a) An exempt entity must pay to the Commonwealth Commissioner of Taxation amounts that would have been payable as interest charges or as administrative penalties if the entity were liable to GST.