

# PROVISIONAL COLLECTION OF TAXES ACT 1980

Act No. 7 of 1981

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An Act to give statutory effect for a limited period to proposals imposing, varying or renewing, or altering the incidence of, taxes or duties, and for other purposes.

[Reserved for assent 15 December 1980]

[Assented to 9 April 1981]

**BE IT ENACTED** by the Legislative Assembly of Norfolk Island as follows —

## Short title

1. This Act may be cited as the *Provisional Collection of Taxes Act 1980*.

## Certain tax proposals to have statutory effect for limited period

2. (1) If the Administrator certifies that it is expedient in the public interest that a proposal imposing, varying or renewing, or altering the incidence of, tax or duty should have statutory effect under the provisions of this Act, the proposal shall, immediately upon introduction into the Legislative Assembly for the period limited by this Act and subject to this Act, have statutory effect as if contained in an enactment which is in force.

(2) If a proposal referred to in subsection (1) provides for the renewal of a tax or duty, all enactments which were in force with reference to that tax or duty immediately before its expiration shall, during the period referred to in subsection (1) and subject to this Act, have full force and effect with respect to the tax or duty as renewed pursuant to the proposal.

## Cessation of temporary taxes

3. A proposal shall cease to have statutory effect under section 2 if —
- (a) a Bill imposing, varying or renewing or altering the incidence of, the tax or duty is not passed by the Legislative Assembly within the next 4 sitting days of the Assembly after the date of introduction of the proposal; or
  - (b) the Assembly is prorogued or the holding of a general election is directed; or
  - (c) an enactment comes into force imposing, varying or renewing, or altering the incidence of, the tax or duty, with or without modification; or
  - (d) the provisions giving effect to the proposal are rejected during the passage of the Bill through the Assembly.

**Unauthorised deductions**

**4.** (1) If a proposal ceases to have statutory effect under section 3, or the period referred to in section 5 expires before an enactment comes into operation imposing, varying or renewing, or altering the incidence of, the tax or duty, money paid pursuant to the proposal shall, subject to any other law in force in Norfolk Island, be repaid or made good and any deduction made pursuant to the proposal shall be deemed to be an unauthorised deduction.

(2) If the tax or duty as imposed, varied or modified by, or the incidence of the tax or duty as altered by, the proposal is modified by the enactment imposing, varying or renewing, or altering the incidence of, the tax or duty, money which has been paid pursuant to the proposal which would not have been payable under the new conditions effecting the tax or duty shall be repaid or made good and any deduction made pursuant to the proposal shall, so far as it would not have been authorised under the new conditions effecting the tax or duty, be deemed to be an unauthorised deduction

(3) Section 18 of the *Public Moneys Act 1979* applies to and in relation to money to be repaid or made good, and to and in relation to deductions deemed to be unauthorised, under the preceding provisions of this section.

**Statutory period**

**5.** The maximum period for which a proposal shall have statutory force under this section is a period expiring at the end of 4 months after the date on which that proposal was introduced.

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