

I certify that this is a copy of the authorised version of this Act as at 14 October 2024, and that it incorporates all amendments, if any, made before and in force as at that date and any reprint changes made under any Act, in force before the commencement of the *Legislation Publication Act 1996*, authorising the reprint of Acts and statutory rules or permitted under the *Legislation Publication Act 1996* and made before 14 October 2024.

K Woodward
Chief Parliamentary Counsel
Dated 22 May 2025



TASMANIA

NEW TAX SYSTEM PRICE EXPLOITATION CODE (TASMANIA) ACT 1999

No. 81 of 1999

CONTENTS

PART 1 – PRELIMINARY

1. Short title
2. Commencement
3. Interpretation

PART 2 – THE NEW TAX SYSTEM PRICE EXPLOITATION CODE

4. The New Tax System Price Exploitation Code text
5. Application of New Tax System Price Exploitation Code
6. Future modifications of New Tax System Price Exploitation Code text
7. Interpretation of New Tax System Price Exploitation Code
8. Application of New Tax System Price Exploitation Code
9. Extraterritorial application

PART 3 – CITING THE NEW TAX SYSTEM PRICE EXPLOITATION CODES

- 10. Citation of New Tax System Price Exploitation Code of this jurisdiction
- 11. References to New Tax System Price Exploitation Code
- 12. References to New Tax System Price Exploitation Codes of other jurisdictions

PART 4 – APPLICATION OF NEW TAX SYSTEM PRICE EXPLOITATION CODES TO CROWN

- 13. Application law of this jurisdiction
- 14. Application law of other jurisdictions
- 15. Activities that are not business
- 16. Crown not liable to pecuniary penalty or prosecution
- 17. This Part overrides the prerogative

PART 5 – NATIONAL ADMINISTRATION AND ENFORCEMENT OF NEW TAX SYSTEM PRICE EXPLOITATION CODES

Division 1 – Preliminary

- 18. Object

Division 2 – Conferral of functions

- 19. Conferral of functions and powers on certain bodies
- 20. Conferral of other functions and powers for purposes of law in this jurisdiction

Division 3 – Offences

- 21. Object
- 22. Application of Commonwealth laws to offences against New Tax System Price Exploitation Code of this jurisdiction
- 23. Application of Commonwealth laws to offences against New Tax System Price Exploitation Codes of other jurisdictions
- 24. Functions and powers conferred on Commonwealth officers and authorities
- 25. Restriction of functions and powers of officers and authorities of this jurisdiction

Division 4 – Administrative law

- 26. Interpretation, Division 4
- 27. Application of Commonwealth administrative laws to New Tax System Price Exploitation Code of this jurisdiction
- 28. Application of Commonwealth administrative laws to New Tax System Price Exploitation Codes of other jurisdictions
- 29. Functions and powers conferred on Commonwealth officers and authorities
- 30. Restriction of functions and powers of officers and authorities of this jurisdiction
- 31. Construction of references to Part 7 of Commonwealth ART Act

PART 6 – MISCELLANEOUS

- 32. No doubling-up of liabilities
- 33. Things done for multiple purposes
- 34. Reference in Commonwealth law to a provision of another law
- 35. Fees and other money
- 36. Regulations
- 37. Administration of Act

PART 7 – CONSEQUENTIAL AMENDMENTS

- 38.



NEW TAX SYSTEM PRICE EXPLOITATION CODE (TASMANIA) ACT 1999

No. 81 of 1999

An Act to apply certain laws of the Commonwealth relating to the New Tax System Price Exploitation Code as laws of Tasmania, to make a consequential amendment to the *Competition Policy Reform (Tasmania) Act 1996* and for other purposes

[Royal Assent 7 December 1999]

Be it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:

PART 1 – PRELIMINARY

1. Short title

This Act may be cited as the *New Tax System Price Exploitation Code (Tasmania) Act 1999*.

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

s. 2

Part 1 – Preliminary

2. Commencement

- (1) Part 1 commences on the day on which this Act receives the Royal Assent.
- (2) The remaining provisions of this Act commence on a day to be proclaimed, being a day on or after the day on which the *A New Tax System (Trade Practices Amendment) Act 1999* of the Commonwealth commences.

3. Interpretation

- (1) In this Act –

application law means –

- (a) a law of a participating jurisdiction that applies the New Tax System Price Exploitation Code, either with or without modifications, as a law of the participating jurisdiction; or
- (b) any regulations or other legislative instrument made under a law described in paragraph (a); or
- (c) the New Tax System Price Exploitation Code, applying as a law of the participating jurisdiction, either with or without modifications;

Commission means the Australian Competition and Consumer Commission

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

Part 1 – Preliminary

s. 3

established by section 6A of the Trade Practices Act, and includes a member of the Commission or a Division of the Commission performing functions of the Commission;

instrument means any document whatever, including –

- (a) an Act or an instrument made under an Act; or
- (b) a law of this jurisdiction or an instrument made under such a law; or
- (c) an award or other industrial determination or order, or an industrial agreement; or
- (d) any other order (whether executive, judicial or otherwise); or
- (e) a notice, certificate or licence; or
- (f) an agreement; or
- (g) an application made, information or complaint laid, affidavit sworn, or warrant issued, for any purpose; or
- (h) an indictment, presentment, summons or writ; or

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

s. 3

Part 1 – Preliminary

- (i) any other pleading in, or process issued in connection with, a legal or other proceeding;

jurisdiction means a State;

law, in relation to a Territory, means a law of, or in force in, that Territory;

modifications includes additions, omissions and substitutions;

month means a period commencing at the beginning of a day of one of the 12 months of the year and ending immediately before the beginning of the corresponding day of the next month or, if there is no such corresponding day, ending at the expiration of the next month;

New Tax System Price Exploitation Code means (according to the context) –

- (a) the New Tax System Price Exploitation Code text; or
- (b) the New Tax System Price Exploitation Code text, applying as a law of a participating jurisdiction, either with or without modifications;

New Tax System Price Exploitation Code text means the text described in section 4;

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

Part 1 – Preliminary

s. 3

officer, in relation to the Commonwealth, has the meaning given in Part XIAA of the Trade Practices Act;

participating jurisdiction means a jurisdiction that applies the New Tax System Price Exploitation Code as a law of the jurisdiction, either with or without modifications;

Schedule version of Part VB means the text that is set out in Part 2 of the Schedule to the Trade Practices Act;

State includes a Territory;

Territory means the Australian Capital Territory or the Northern Territory of Australia;

this jurisdiction means Tasmania;

Trade Practices Act means the *Trade Practices Act 1974* of the Commonwealth.

- (2) If an expression is defined in the Trade Practices Act and is also used in this Act, the expression as used in this Act has, unless the contrary intention appears, the same meaning as in that Act.
- (3) In this Act, a reference to a Commonwealth Act includes a reference to –
 - (a) that Commonwealth Act as amended and in force for the time being; and

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

s. 3

Part 1 – Preliminary

- (b) an Act enacted in substitution for that Act.

**PART 2 – THE NEW TAX SYSTEM PRICE
EXPLOITATION CODE**

4. The New Tax System Price Exploitation Code text

- (1) The New Tax System Price Exploitation Code text consists of –
 - (a) the Schedule version of Part VB; and
 - (b) the remaining provisions of the Trade Practices Act (except sections 2A, 5, 6 and 172), so far as they would relate to the Schedule version if the Schedule version were substituted for Part VB of that Act; and
 - (c) the regulations under the Trade Practices Act, so far as they relate to any provisions covered by paragraph (a) or (b); and
 - (d) the guidelines under section 75AV of the Trade Practices Act.
- (2) For the purpose of forming part of the New Tax System Price Exploitation Code text –
 - (a) the provisions referred to in subsection (1)(b), (c) and (d) are to be modified as necessary to fit in with the Schedule version of Part VB; and
 - (b) in particular, references to corporations are to include references to persons who are not corporations.

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

s. 5

Part 2 – The new tax system price exploitation code

5. Application of New Tax System Price Exploitation Code

- (1) The New Tax System Price Exploitation Code text, as in force for the time being, applies as a law of Tasmania.
- (2) This section has effect subject to section 6.

6. Future modifications of New Tax System Price Exploitation Code text

- (1) A modification made by a Commonwealth law to the New Tax System Price Exploitation Code text after the commencement of this section –
 - (a) does not apply under section 5 until at least the end of the period of 2 months after the date of the modification, unless a proclamation appoints an earlier date; and
 - (b) does not apply under that section at all, if the modification is declared by a proclamation to be excluded from the operation of that section.
- (2) A proclamation under subsection (1)(a) –
 - (a) cannot appoint any day that is earlier than the date of publication or notification of the proclamation or that is earlier than the date on which the modification of the text takes effect; and
 - (b) is taken in such a case to appoint the date of publication or notification of the

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

Part 2 – The new tax system price exploitation code

s. 7

proclamation or the date on which the modification of the text takes effect, whichever is the later.

- (3) A proclamation under subsection (1)(b) has effect only if published or notified before the end of the period of 2 months after the date of the modification.
- (4) Subsection (1)(b) ceases to apply to the modification if a further proclamation so provides.
- (5) For the purposes of this section, the date of the modification is the date on which the Commonwealth Act effecting the modification receives the Royal Assent or the regulation effecting the modification is notified in the Commonwealth of Australia Gazette.

7. Interpretation of New Tax System Price Exploitation Code

- (1) The *Acts Interpretation Act 1901* of the Commonwealth applies as a law of this jurisdiction to –
 - (a) the New Tax System Price Exploitation Code of this jurisdiction; and
 - (b) any instrument under that Code.
- (2) For the purposes of subsection (1), the Commonwealth Act mentioned in that subsection applies as if –

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

s. 8

Part 2 – The new tax system price exploitation code

- (a) the statutory provisions in the New Tax System Price Exploitation Code of this jurisdiction were a Commonwealth Act; and
 - (b) the regulations in the New Tax System Price Exploitation Code of this jurisdiction or instruments mentioned in that subsection were regulations or instruments under a Commonwealth Act.
- (3) The *Acts Interpretation Act 1931* does not apply to –
 - (a) the New Tax System Price Exploitation Code of Tasmania; or
 - (b) any instrument under that Code.

8. Application of New Tax System Price Exploitation Code

The New Tax System Price Exploitation Code of this jurisdiction applies to and in relation to –

- (a) persons carrying on business within this jurisdiction; or
- (b) bodies corporate incorporated or registered under the law of this jurisdiction; or
- (c) persons ordinarily resident in this jurisdiction; or
- (d) persons otherwise connected with this jurisdiction.

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

Part 2 – The new tax system price exploitation code

s. 9

9. Extraterritorial application

Subject to section 8, the New Tax System Price Exploitation Code of this jurisdiction extends to conduct, and other acts, matters and things, occurring or existing outside or partly outside this jurisdiction (whether within or outside Australia).

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

s. 10

Part 3 – Citing the new tax system price exploitation codes

**PART 3 – CITING THE NEW TAX SYSTEM PRICE
EXPLOITATION CODES**

**10. Citation of New Tax System Price Exploitation
Code of this jurisdiction**

The New Tax System Price Exploitation Code text applying as a law of this jurisdiction may be cited as the New Tax System Price Exploitation Code of Tasmania.

**11. References to New Tax System Price Exploitation
Code**

- (1) The object of this section is to help ensure that the New Tax System Price Exploitation Code of this jurisdiction can operate, in appropriate circumstances, as if that Code, together with the New Tax System Price Exploitation Code of each other participating jurisdiction, constituted a single national New Tax System Price Exploitation Code applying throughout the participating jurisdictions.
- (2) A reference in any instrument to the New Tax System Price Exploitation Code is a reference to the New Tax System Price Exploitation Codes of any or all of the participating jurisdictions.
- (3) Subsection (2) has effect except so far as the contrary intention appears in the instrument or the context of the reference otherwise requires.

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

Part 3 – Citing the new tax system price exploitation codes

s. 12

12. References to New Tax System Price Exploitation Codes of other jurisdictions

- (1) This section has effect for the purposes of an Act, a law of this jurisdiction or an instrument under an Act or such a law.
- (2) If a law of a participating jurisdiction other than this jurisdiction provides that the New Tax System Price Exploitation Code text as in force for the time being applies as a law of that jurisdiction, the New Tax System Price Exploitation Code of that jurisdiction is the New Tax System Price Exploitation Code text, applying as a law of that jurisdiction.

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

s. 13

Part 4 – Application of new tax system price exploitation codes to crown

**PART 4 – APPLICATION OF NEW TAX SYSTEM
PRICE EXPLOITATION CODES TO CROWN**

13. Application law of this jurisdiction

The application law of this jurisdiction binds (so far as the legislative power of Parliament permits) the Crown in right of this jurisdiction and of each other jurisdiction, so far as the Crown carries on a business, either directly or by an authority of the jurisdiction concerned.

14. Application law of other jurisdictions

The application law of each participating jurisdiction other than this jurisdiction binds the Crown in right of this jurisdiction, so far as the Crown carries on a business, either directly or by an authority of this jurisdiction.

15. Activities that are not business

- (1) For the purposes of sections 13 and 14, the following do not amount to carrying on a business –
 - (a) imposing or collecting –
 - (i) taxes; or
 - (ii) levies; or
 - (iii) fees for licences;

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

Part 4 – Application of new tax system price exploitation codes to crown

s. 15

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- (b) granting, refusing to grant, revoking, suspending or varying licences (whether or not they are subject to conditions);
 - (c) a transaction involving –
 - (i) only persons who are all acting for the Crown in the same right (and none of whom is an authority of a State); or
 - (ii) only persons who are all acting for the same authority of a State; or
 - (iii) only the Crown in right of a State and one or more non-commercial authorities of that State; or
 - (iv) only non-commercial authorities of the same State;
 - (d) the acquisition of primary products by a government body under legislation, unless the acquisition occurs because –
 - (i) the body chooses to acquire the products; or
 - (ii) the body has not exercised a discretion that it has under the legislation that would allow it not to acquire the products.
- (2) Subsection (1) does not limit the things that do not amount to carrying on a business for the purposes of sections 13 and 14.

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

s. 15

Part 4 – Application of new tax system price exploitation codes to crown

(3) In this section –

acquisition of primary products by a government body under legislation includes vesting of ownership of primary products in a government body by legislation;

government body means a State or an authority of a State;

licence means a licence that allows the licensee to supply goods or services;

primary products means –

- (a) agricultural or horticultural produce; or
- (b) crops, whether on or attached to the land or not; or
- (c) animals (whether dead or alive); or
- (d) the bodily produce (including natural increase) of animals.

(4) For the purposes of this section, an authority of a State is “non-commercial” if –

- (a) it is constituted by only one person; and
- (b) it is neither a trading corporation nor a financial corporation.

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

Part 4 – Application of new tax system price exploitation codes to crown

s. 16

16. Crown not liable to pecuniary penalty or prosecution

- (1) Nothing in the application law of this jurisdiction makes the Crown in any capacity liable to a pecuniary penalty or to be prosecuted for an offence.
- (2) Without limiting subsection (1), nothing in the application law of a participating jurisdiction makes the Crown in right of this jurisdiction liable to a pecuniary penalty or to be prosecuted for an offence.
- (3) The protection in subsection (1) or (2) does not apply to an authority of any jurisdiction.

17. This Part overrides the prerogative

If, because of this Part, a provision of the law of another participating jurisdiction binds the Crown in right of this jurisdiction, the Crown in that right is subject to that provision despite any prerogative right or privilege.

s. 18 Part 5 – National administration and enforcement of new tax system price exploitation codes

**PART 5 – NATIONAL ADMINISTRATION AND
ENFORCEMENT OF NEW TAX SYSTEM PRICE
EXPLOITATION CODES**

Division 1 – Preliminary

18. Object

The object of this Part is to help ensure that the New Tax System Price Exploitation Codes of the participating jurisdictions are administered on a uniform basis, in the same way as if those Codes constituted a single law of the Commonwealth.

Division 2 – Conferral of functions

19. Conferral of functions and powers on certain bodies

- (1) The authorities and officers of the Commonwealth referred to in the New Tax System Price Exploitation Code of this jurisdiction, including (but not limited to) the Commission, have the functions and powers conferred or expressed to be conferred on them respectively under the New Tax System Price Exploitation Code of this jurisdiction.
- (2) In addition to the powers mentioned in subsection (1), the authorities and officers referred to in that subsection have power to do all things necessary or convenient to be done in connection with the performance of the functions and exercise of the powers referred to in that subsection.

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

Part 5 – National administration and enforcement of new tax system price
exploitation codes

s. 20

**20. Conferral of other functions and powers for
purposes of law in this jurisdiction**

The Commission has power to do acts in this jurisdiction in the performance or exercise of any function or power expressed to be conferred on it by the New Tax System Price Exploitation Code of another participating jurisdiction.

Division 3 – Offences

21. Object

- (1) The object of this Division is to further the object of this Part by providing –
 - (a) for an offence against the New Tax System Price Exploitation Code of this jurisdiction to be treated as if it were an offence against a law of the Commonwealth; and
 - (b) for an offence against the New Tax System Price Exploitation Code of another participating jurisdiction to be treated in this jurisdiction as if it were an offence against a law of the Commonwealth.
- (2) The purposes for which an offence is to be treated as mentioned in subsection (1) include, but are not limited to –
 - (a) the investigation and prosecution of offences; and

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

s. 22 Part 5 – National administration and enforcement of new tax system price exploitation codes

- (b) the arrest, custody, bail, trial and conviction of offenders or persons charged with offences; and
- (c) proceedings relating to a matter referred to in paragraph (a) or (b); and
- (d) appeals and reviews relating to criminal proceedings and to proceedings of the kind referred to in paragraph (c); and
- (e) the sentencing, punishment and release of persons convicted of offences; and
- (f) fines, penalties and forfeitures; and
- (g) liability to make reparation in connection with offences; and
- (h) proceeds of crime; and
- (i) spent convictions.

22. Application of Commonwealth laws to offences against New Tax System Price Exploitation Code of this jurisdiction

- (1) The Commonwealth laws apply as laws of this jurisdiction in relation to an offence against the New Tax System Price Exploitation Code of this jurisdiction as if that Code were a law of the Commonwealth and not a law of this jurisdiction.

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

Part 5 – National administration and enforcement of new tax system price
exploitation codes

s. 23

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- (2) For the purposes of a law of this jurisdiction, an offence against the New Tax System Price Exploitation Code of this jurisdiction –
- (a) is taken to be an offence against the laws of the Commonwealth, in the same way as if that Code were a law of the Commonwealth; and
 - (b) is taken not to be an offence against the laws of this jurisdiction.
- (3) Subsection (2) has effect for the purposes of a law of this jurisdiction except as prescribed by regulations under this Act.

23. Application of Commonwealth laws to offences against New Tax System Price Exploitation Codes of other jurisdictions

- (1) The Commonwealth laws apply as laws of this jurisdiction in relation to an offence against the New Tax System Price Exploitation Code of another participating jurisdiction as if that Code were a law of the Commonwealth and not a law of that other jurisdiction.
- (2) For the purposes of a law of this jurisdiction, an offence against the New Tax System Price Exploitation Code of another participating jurisdiction –
- (a) is taken to be an offence against the laws of the Commonwealth, in the same way

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

s. 24

Part 5 – National administration and enforcement of new tax system price exploitation codes

as if that Code were a law of the Commonwealth; and

(b) is taken not to be an offence against the laws of that jurisdiction.

(3) Subsection (2) has effect for the purposes of a law of this jurisdiction except as prescribed by regulations under this Act.

(4) This section does not require, prohibit, empower, authorise, or otherwise provide for, the doing of an act outside this jurisdiction.

24. Functions and powers conferred on Commonwealth officers and authorities

(1) A Commonwealth law applying because of section 22 that confers on a Commonwealth officer or authority a function or power in relation to an offence against the Trade Practices Act also confers on the officer or authority the same function or power in relation to an offence against the corresponding provision of the New Tax System Price Exploitation Code of this jurisdiction.

(2) A Commonwealth law applying because of section 23 that confers on a Commonwealth officer or authority a function or power in relation to an offence against the Trade Practices Act also confers on the officer or authority the same function or power in relation to an offence against the corresponding provision of the New

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

Part 5 – National administration and enforcement of new tax system price
exploitation codes

s. 25

Tax System Price Exploitation Code of another
participating jurisdiction.

- (3) The function or power referred to in
subsection (2) may only be performed or
exercised in this jurisdiction.
- (4) In performing a function or exercising a power
conferred by subsection (1) or (2), the
Commonwealth officer or authority must act as
nearly as practicable as the officer or authority
would act in performing or exercising the same
function or power in relation to an offence
against the corresponding provision of the Trade
Practices Act.

**25. Restriction of functions and powers of officers and
authorities of this jurisdiction**

Where, by reason of this Division, a function or
power is conferred on a Commonwealth officer
or authority, that function or power may not be
performed or exercised by an officer or authority
of this jurisdiction.

Division 4 – Administrative law

26. Interpretation, Division 4

In this Division ,

Commonwealth administrative laws means –

- (a) the following Acts:

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

s. 27 Part 5 – National administration and enforcement of new tax system price exploitation codes

- (i) the *Administrative Review Tribunal Act 2024* of the Commonwealth (excluding Part 7);
 - (ii)
 - (iii) the *Ombudsman Act 1976* of the Commonwealth;
 - (iv) the *Privacy Act 1988* of the Commonwealth; and
- (b) the regulations in force under those Acts.

27. Application of Commonwealth administrative laws to New Tax System Price Exploitation Code of this jurisdiction

- (1) The Commonwealth administrative laws apply as laws of this jurisdiction to any matter arising in relation to the New Tax System Price Exploitation Code of this jurisdiction as if that Code were a law of the Commonwealth and not a law of this jurisdiction.
- (2) For the purposes of a law of this jurisdiction, a matter arising in relation to the New Tax System Price Exploitation Code of this jurisdiction –
 - (a) is taken to be a matter arising in relation to laws of the Commonwealth in the same way as if that Code were a law of the Commonwealth; and

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

Part 5 – National administration and enforcement of new tax system price
exploitation codes

s. 28

(b) is taken not to be a matter arising in
relation to laws of this jurisdiction.

(3) Subsection (2) has effect for the purposes of a
law of this jurisdiction except as prescribed by
regulations under this Act.

**28. Application of Commonwealth administrative laws
to New Tax System Price Exploitation Codes of
other jurisdictions**

(1) The Commonwealth administrative laws apply
as laws of this jurisdiction to any matter arising
in relation to the New Tax System Price
Exploitation Code of another participating
jurisdiction as if that Code were a law of the
Commonwealth and not a law of that
jurisdiction.

(2) For the purposes of a law of this jurisdiction, a
matter arising in relation to the New Tax System
Price Exploitation Code of another participating
jurisdiction –

(a) is taken to be a matter arising in relation
to laws of the Commonwealth in the
same way as if that Code were a law of
the Commonwealth; and

(b) is taken not to be a matter arising in
relation to laws of that jurisdiction.

(3) Subsection (2) has effect for the purposes of a
law of this jurisdiction except as prescribed by
regulations under this Act.

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

s. 29

Part 5 – National administration and enforcement of new tax system price exploitation codes

- (4) This section does not require, prohibit, empower, authorise, or otherwise provide for, the doing of an act outside this jurisdiction.

29. Functions and powers conferred on Commonwealth officers and authorities

- (1) A Commonwealth administrative law applying because of section 27 that confers on a Commonwealth officer or authority a function or power also confers on the officer or authority the same function or power in relation to a matter arising in relation to the New Tax System Price Exploitation Code of this jurisdiction.
- (2) A Commonwealth administrative law applying because of section 28 that confers on a Commonwealth officer or authority a function or power also confers on the officer or authority the same function or power in relation to a matter arising in relation to the New Tax System Price Exploitation Code of another participating jurisdiction.
- (3) The function or power referred to in subsection (2) may only be performed or exercised in this jurisdiction.
- (4) In performing a function or exercising a power conferred by subsection (1) or (2), the Commonwealth officer or authority must act as nearly as practicable as the officer or authority would act in performing or exercising the same function or power under the Commonwealth administrative law.

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

Part 5 – National administration and enforcement of new tax system price
exploitation codes

s. 30

**30. Restriction of functions and powers of officers and
authorities of this jurisdiction**

Where, by reason of this Division, a function or power is conferred on a Commonwealth officer or authority, that function or power may not be performed or exercised by an officer or authority of this jurisdiction.

**31. Construction of references to Part 7 of
Commonwealth ART Act**

For the purposes of sections 27 and 28, a reference in a provision of the *Administrative Review Tribunal Act 2024* of the Commonwealth (as that provision applies as a law of this jurisdiction) to the whole or any part of Part 7 of that Act is taken to be a reference to the whole or any part of that Part as it has effect as a law of the Commonwealth.

PART 6 – MISCELLANEOUS

32. No doubling-up of liabilities

(1) If –

- (a) an act or omission is an offence against the New Tax System Price Exploitation Code of this jurisdiction and is also an offence against the Trade Practices Act or an application law of another participating jurisdiction; and
- (b) the offender has been punished for the offence under the Trade Practices Act or the application law of the other jurisdiction –

the offender is not liable to be punished for the offence against the New Tax System Price Exploitation Code of this jurisdiction.

- (2) If a person has been ordered to pay a pecuniary penalty under the Trade Practices Act or the application law of another participating jurisdiction, the person is not liable to a pecuniary penalty under the New Tax System Price Exploitation Code of this jurisdiction in respect of the same conduct.

33. Things done for multiple purposes

The validity of an authorisation, notification or any other thing given or done for the purposes of the New Tax System Price Exploitation Code of this jurisdiction is not affected only because it

was given or done also for the purposes of the Trade Practices Act or the New Tax System Price Exploitation Code of one or more other jurisdictions.

34. Reference in Commonwealth law to a provision of another law

For the purposes of section 22, 23, 27 or 28, a reference in a Commonwealth law to a provision of that or another Commonwealth law is taken to be a reference to that provision as applying because of that section.

35. Fees and other money

- (1) All fees, taxes, penalties (including pecuniary penalties referred to in section 76 of the New Tax System Price Exploitation Code), fines and other money that, under the application law of this jurisdiction, are authorised or directed to be payable by or imposed on any person (but not including an amount ordered to be refunded by a person to another person) must be paid to the Commonwealth.
- (2) This subsection imposes the fees (including fees that are taxes) that the regulations in the New Tax System Price Exploitation Code of this jurisdiction prescribe.

36. Regulations

The Governor may make regulations for the purposes of this Act.

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

s. 37

Part 6 – Miscellaneous

37. Administration of Act

Until provision is made in relation to this Act by order under section 4 of the *Administrative Arrangements Act 1990* –

- (a) the administration of this Act is assigned to the Treasurer; and
- (b) the department responsible to the Treasurer in relation to the administration of this Act is the Department of Treasury and Finance.

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

Part 7 – Consequential amendments

s. 38.

PART 7 – CONSEQUENTIAL AMENDMENTS

38. *The amendment effected by this section has been incorporated into the authorised version of the Competition Policy Reform (Tasmania) Act 1996.*

New Tax System Price Exploitation Code (Tasmania) Act 1999
Act No. 81 of 1999

NOTES

The foregoing text of the *New Tax System Price Exploitation Code (Tasmania) Act 1999* comprises those instruments as indicated in the following table. Any reprint changes made under any Act, in force before the commencement of the *Legislation Publication Act 1996*, authorising the reprint of Acts and statutory rules or permitted under the *Legislation Publication Act 1996* and made before 14 October 2024 are not specifically referred to in the following table of amendments.

Act	Number and year	Date of commencement
<i>New Tax System Price Exploitation Code (Tasmania) Act 1999</i>	No. 81 of 1999	7.12.1999 (Part 1) 10.12.1999 (remaining provisions)
<i>Federal Courts (Consequential Amendments) Act 2001</i>	No. 11 of 2001	1.6.2001
<i>Justice Miscellaneous (Administrative Review Tribunal) Act 2025</i>	No. 8 of 2025	14.10.2024

TABLE OF AMENDMENTS

Provision affected	How affected
Section 26	Amended by No. 11 of 2001, s. 48 and No. 8 of 2025, s. 27
Section 31	Substituted by No. 11 of 2001, s. 49 Amended by No. 8 of 2025, s. 28