



# HOUSE OF REPRESENTATIVES

# Supplementary Order Paper

Tuesday, 27 April 1999

TAXATION (ACCRUAL RULES AND OTHER REMEDIAL MATTERS) BILL

*Proposed Amendment*

Hon BILL ENGLISH, in Committee, to move the following amendment:

PART 2—AMENDMENT TO TAX ADMINISTRATION ACT 1994

*Clause 91 (3):* To omit clause 91 (3) (lines 18 to 21, page 185) and substitute:

(3) Despite **subsection (2)**, **subsection (1)** does not apply to a waiver made under section 108B if the waiver was signed and delivered to the Commissioner before **17 November 1998**.

#### EXPLANATORY NOTE

This Supplementary Order Paper amends the Taxation (Accrual Rules and Other Remedial Matters) Bill. Clause 91 (3) is amended to ensure that it does not conflict the general application provision in clause 91 (2).