

1993—No. 295

**REVENUE LAWS (RECIPROCAL POWERS) ACT 1987—
ORDER**

(Relating to reciprocal revenue law arrangements with the
State of South Australia)

NEW SOUTH WALES



[Published in Gazette No. 76 of 2 July 1993]

(L.S.) P. R. SINCLAIR, Governor.

I, Rear Admiral PETER ROSS SINCLAIR, A.C., Governor of the State of New South Wales, with the advice of the Executive Council, and in pursuance of section 3 (3) of the Revenue Laws (Reciprocal Powers) Act 1987, do, by this my Order:

- (a) declare that each law of South Australia described in Column 1 of the Schedule to this Order is a recognised revenue law for the purposes of that Act; and
- (b) declare that each office described in Column 2 of the Schedule to this Order is the designated South Australian revenue office in respect of the corresponding recognised revenue law described in Column 1 of that Schedule; and
- (c) declare that each office described in Column 3 of the Schedule to this Order is the relevant principal New South Wales revenue office in respect of the corresponding recognised revenue law described in Column 1 of that Schedule; and
- (d) repeal the Order published in Gazette No. 90 of 25 August 1989 at page 6169.

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Dated at Sydney, this 23rd day of June, 1993.

By His Excellency's Command,

PETER COLLINS, Q.C., M.P.,
Treasurer.

SCHEDULE

Column 1	Column 2	Column 3
South Australian recognised revenue law	Designated South Australian revenue office	Principal New South Wales revenue office
Business Franchise (Petroleum Products) Act, 1979	Commissioner of Stamps	Chief Commissioner of Business Franchise Licences (Petroleum Products)
Financial Institutions Duty Act, 1983	Commissioner of Stamps	Chief Commissioner of Stamp Duties
Land Tax Act, 1936	Commissioner of Land Tax	Chief Commissioner of Land Tax
Pay-roll Tax Act, 1971	Commissioner of Stamps	Chief Commissioner of Pay-roll Tax
Stamp Duties Act, 1923	Commissioner of Stamps	Chief Commissioner of Stamp Duties
Tobacco Products (Licensing) Act, 1986	Commissioner of Stamps	Chief Commissioner of Business Franchise Licences (Tobacco)
Debits Tax Assessment Act, 1990	Commissioner of Stamps	Chief Commissioner of Stamp Duties

EXPLANATORY NOTE

Section 3 (3) of the Revenue Laws (Reciprocal Powers) Act 1987 provides for the Governor-in-Council, by order, to declare a law of the Commonwealth or another State relating to the levying and collection of a tax, fee, duty or other impost to be a recognised revenue law for the purposes of the Act. Such an order also designates an office under that law to be the designated Commonwealth or State revenue office in respect of that law and for the holder of a New South Wales revenue office to be the relevant principal New South Wales revenue officer in respect of that law.

The object of this Order is to make an order under section 3 (3) of the Act relating to certain revenue laws of the State of South Australia and to repeal the existing Order in respect of certain revenue laws of that State. The implied power to repeal the existing Order is pursuant to section 43 (2) of the Interpretation Act 1987.
