

**1993—No. 296**

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

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

NEW SOUTH WALES



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

(L.S.)      P. R. SINCLAIR, Governor.

I, Rear Admiral PETER ROSS SINGEAIR, 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 Queensland 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 Queensland 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 6167.

**1993—No. 296**

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

By His Excellency's Command,

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

**SCHEDULE**

| <b>Column 1</b>                                  | <b>Column 2</b>  | <b>Column 3</b>  |
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| <b>Queensland<br/>recognised revenue<br/>law</b> | <b>Designated<br/>Queensland<br/>revenue office</b>              | <b>Principal<br/>New South Wales<br/>revenue office</b>              |
| Stamp Act 1894                                   | Assistant<br>Commissioner<br>of Stamp<br>Duties                  | Chief Commissioner<br>of Stamp Duties                                |
| Pay-roll Tax Act<br>1971                         | Assistant<br>Commissioner<br>of Pay-roll Tax                     | Chief commissioner<br>of Pay-roll Tax                                |
| Land Tax Act 1915                                | Assistant<br>Commissioner<br>of Land Tax                         | Chief Commissioner<br>of Land Tax                                    |
| Tobacco Products<br>(Licensing) Act<br>1988      | Assistant<br>Commissioner<br>of Tobacco<br>Products<br>Licensing | Chief Commissioner<br>of Business<br>Franchise Licences<br>(Tobacco) |
| Debits Tax Act 1990                              | Commissioner of<br>Stamp Duties                                  | Chief Commissioner<br>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 Queensland 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.

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