

**1993—No. 297**

**REVENUE LAWS (RECIPROCAL POWERS) ACT 1887—  
ORDER**

(Relating to reciprocal revenue law arrangements with the  
State of Western 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 Western 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 Western 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. 121 of 30 August 1991 at page 7443.

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  |
|---|--|---|
| Western Australian recognised revenue law | Designated Western Australian revenue office | Principal New South Wales revenue office                    |
| Business Franchise (Tobacco) Act 1975     | Commissioner of State Taxation               | Chief Commissioner of Business Franchise Licences (Tobacco) |
| Financial Institutions Duty Act 1983      | Commissioner of State Taxation               | Chief Commissioner of Stamp Duties                          |
| Land Tax Assessment Act 1976              | Commissioner of State Taxation               | Chief Commissioner of Land Tax                              |
| Pay-roll Tax Assessment Act 1971          | Commissioner of State Taxation               | Chief Commissioner of Pay-roll Tax                          |
| Stamp Act 1921                            | Commissioner of State Taxation               | Chief Commissioner of Stamp Duties                          |
| Debits Tax Assessment Act 1990            | Commissioner of State Taxation               | 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 Western 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.

---