

1993—No. 298

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

(Relating to reciprocal revenue law arrangements with the Northern Territory)

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 the Northern Territory 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 Northern Territory 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 Orders published in Gazettes No. 78 of 23 June 1989 (at page 3651) and No. 82 of 29 June 1990 (at page 5984).

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
Northern Territory recognised revenue law	Designated Northern Territory revenue office	Principal New South Wales revenue office
Stamp Duty Act	Commissioner of Taxes	Chief Commissioner of Stamp Duties
Pay-roll Tax Act	Commissioner of Taxes	Chief Commissioner of Pay-roll Tax
Energy Resource Consumption Levy Act 1985	Commissioner of Taxes	Chief Commissioner of Stamp Duties
Business Franchise Act	Commissioner of Taxes	<i>In respect of tobacco</i> Chief Commissioner of Business Franchise Licences (Tobacco) <i>In respect of petroleum products</i> Chief Commissioner of Business Franchise Licences (Petroleum Products)
Financial Institutions Duty Act 1989	Commissioner of Taxes	Chief Commissioner of Stamp Duties
Debits Tax Act 1990	Commissioner of Taxes	Chief Commissioner of Stamp Duties
Taxation (Administration) Act	Commissioner of Taxes	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 (“State” includes the Northern Territory) 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 Northern Territory and to repeal the existing Orders in respect of certain revenue laws of that Territory. The implied power to repeal the existing Orders is pursuant to section 43 (2) of the Interpretation Act 1987.
