

1993—No. 299

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

(Relating to reciprocal revenue law arrangements with the
Australian Capital 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 Australian Capital 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 Australian Capital 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 Order published in Gazette No. 129 of 19 October 1990 at page 9220.

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 |
|------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------------|
| Australian Capital Territory recognised revenue law | Designated Australian Capital Territory revenue office | Principal New South Wales revenue office |
| Ambulance Service Levy Act 1990 | Commissioner for Australian Capital Territory Revenue | Chief Commissioner for Health Insurance Levies |
| Business Franchise (“X” Videos) Act 1990 | Commissioner for Australian Capital Territory Revenue | Chief Commissioner of Business Franchise Licences (Tobacco) |
| Stamp Duties and Taxes Act 1987 | Commissioner for Australian Capital Territory Revenue | Chief Commissioner of Stamp Duties |
| Financial Institutions Duty Act 1987 | Commissioner for Australian Capital Territory Revenue | Chief Commissioner of Stamp Duties |
| Payroll Tax Act 1987 | Commissioner for Australian Capital Territory Revenue | Chief Commissioner of Pay-roll Tax |

| Column 1 | Column 2 | Column 3 |
|--------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Australian Capital Territory recognised revenue law | Designated Australian Capital Territory revenue office | Principal New South Wales revenue office |
| Business Franchise (Tobacco and Petroleum Products) Act 1984 | Commissioner for Australian Capital Territory Revenue | <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) |

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 Australian Capital 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 Australian Capital Territory and to repeal the existing Order in respect of certain revenue laws of that Territory. The implied power to repeal the existing Order in pursuant to section 43 (2) of the Interpretation Act 1987.