

1994—No. 480

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

(Relating to corresponding laws of other jurisdictions)

NEW SOUTH WALES



[Published in Gazette No. 113 of 2 September 1994]

(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 (5) of the Revenue Laws (Reciprocal Powers) Act 1987, do, by this my Order:

- (a) declare that each law specified in the Schedule to this Order is a corresponding law for the purposes of that Act; and
- (b) repeal the Order published in Gazette No. 19 of 14 January 1994 at page 140.

Signed at Sydney, this 17th day of August 1994.

By His Excellency's Command,

Peter Collins
Treasurer.

SCHEDU**LE**

Taxation (Administration) Act 1987 of the Australian Capital Territory
Taxation (Administration) Act 1953 of the Commonwealth
Taxation (Administration) Act of the Northern Territory
Revenue Laws (Reciprocal Powers) Act 1988 of Queensland

Taxation (Reciprocal Powers) Act, 1989 of South Australia

Taxation (Reciprocal Powers) Act 1993 of Tasmania

Taxation (Reciprocal Powers) Act 1987 of Victoria

Taxation (Reciprocal Powers) Act 1989 of Western Australia

EXPLANATORY NOTE

Section 3 (5) of the Revenue Laws (Reciprocal Powers) Act 1987 allows an Order to be made declaring a law of another jurisdiction to be a corresponding law for the purposes of that Act. The effect of such a declaration is that information may be disclosed for the purposes of a New South Wales revenue law if disclosure is permitted under the corresponding law, information obtained under a corresponding law may be used in New South Wales proceedings and documents may be certified by New South Wales officers for use in legal proceedings under the corresponding law.

At present, particular laws of each Australian jurisdiction, other than Tasmania, are recognised as corresponding laws.

The object of this Order is to add the Taxation (Reciprocal Powers) Act 1993 of Tasmania to the laws declared to be corresponding laws. For this purpose, the Order repeals and replaces the existing Order specifying the corresponding laws. The implied power to repeal the existing Order is pursuant to section 43 (2) of the Interpretation Act 1987.
