

1994—No. 481

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

(Relating to reciprocal revenue law arrangements with the Commonwealth)

NEW SOUTH WALES



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(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, declare:

- (a) that each law of the Commonwealth of Australia specified in the Schedule to this Order is a recognised revenue law for the purposes of that Act; and
- (b) that the Commissioner of Taxation is the designated Commonwealth revenue office in respect of each recognised revenue law described in that Schedule; and
- (c) that the Chief Commissioner of Stamp Duties is the relevant principal New South Wales revenue office in respect of each recognised revenue law described in that Schedule.

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

By His Excellency's Command,

Peter Collins
Treasurer.

SCHEDULE

Debits Tax Administration Act 1982
Fringe Benefits Tax Assessment Act 1986
Higher Education Funding Act 1988
Income Tax Assessment Act 1936
Medicare Levy Act 1986
Petroleum Resource Rent Tax Assessment Act 1987
Sales Tax Assessment Acts 1930
Superannuation Guarantee Charge Act 1992
Taxation (Unpaid Company Tax) Assessment Act 1982
Tobacco Charges Assessment Act 1955
Training Guarantee (Administration) Act 1990
Trust Recoupment Tax Assessment Act 1985
Wool Tax Acts 1964

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 certain revenue laws of the Commonwealth of Australia recognised revenue laws for the purposes of the Act and to designate the appropriate offices in respect of those laws.
