



New South Wales

Revenue Laws (Reciprocal Powers) Order 1997

under the

Revenue Laws (Reciprocal Powers) Act 1987

I, the Honourable Gordon Samuels AC, 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*, make the following Order.

Signed at Sydney, this 15th day of October 1997.

By His Excellency's Command,

Michael Egan

Treasurer

Explanatory note

Section 3 (3) of the *Revenue Laws (Reciprocal Powers) Act 1987* provides that the Governor may by order 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 the holder of a New South Wales revenue office to be the relevant principal New South Wales revenue office in respect of that law.

1997 No 561

Revenue Laws (Reciprocal Powers) Order 1997

Explanatory note

The object of this Order is:

- (a) to make an order under section 3 (3) of the Act relating to certain revenue laws of the Commonwealth of Australia, the Australian Capital Territory, the Northern Territory, Queensland, South Australia, Tasmania, Victoria and Western Australia, and
- (b) to repeal the existing Orders in respect of certain revenue laws of those jurisdictions.

The power to repeal existing Orders is under section 43 (2) of the *Interpretation Act 1987*.

Revenue Laws (Reciprocal Powers) Order 1997

1 Name of Order

This Order is the *Revenue Laws (Reciprocal Powers) Order 1997*.

2 Notes

The explanatory note does not form part of this Order.

3 Revenue laws

It is declared that:

- (a) each law described in Column 1 of the Schedule to this Order is a recognised revenue law for the purposes of the *Revenue Laws (Reciprocal Powers) Act 1987*, and
- (b) each office described in Column 2 of the Schedule to this Order is the designated revenue office in respect of the corresponding recognised revenue law described in Column 1 of that Schedule, and
- (c) 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.

4 Repeal

The following Orders are repealed:

- (a) Order published in Gazette No 113 of 2 September 1994 at page 5484 (relating to Commonwealth revenue laws),
- (b) Order published in Gazette No 76 of 2 July 1993 at page 3637 (relating to Australian Capital Territory revenue laws),
- (c) Order published in Gazette No 76 of 2 July 1993 at page 3635 (relating to Northern Territory revenue laws),
- (d) Order published in Gazette No 76 of 2 July 1993 at page 3631 (relating to Queensland revenue laws),

1997 No 561

Clause 4 Revenue Laws (Reciprocal Powers) Order 1997

- (e) Order published in Gazette No 76 of 2 July 1993 at page 3629 (relating to South Australian revenue laws),
- (f) Order published in Gazette No 113 of 2 September 1994 at page 5481 (relating to Tasmanian revenue laws),
- (g) Order published in Gazette No 76 of 2 July 1993 at page 3627 (relating to Victorian revenue laws),
- (h) Order published in Gazette No 76 of 2 July 1993 at page 3633 (relating to Western Australian revenue laws).

Schedule

Column 1	Column 2	Column 3
Recognised revenue law	Designated revenue office	Principal New South Wales revenue office
Commonwealth		
<i>Debits Tax Administration Act 1982</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Fringe Benefits Tax Assessment Act 1986</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Higher Education Funding Act 1988</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Income Tax Assessment Act 1936</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Medicare Levy Act 1986</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Sales Tax Assessment Acts 1930</i>	commissioner of Taxation	Chief Commissioner of State Revenue
<i>Superannuation Guarantee Charge Act 1992</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Taxation (Unpaid Company Tax) Assessment Act 1982</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Tobacco Charges Assessment Act 1955</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Trust Recoupment Tax Assessment Act 1985</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Wool Tax Acts 1964</i>	Commissioner of Taxation	Chief Commissioner of State Revenue

1997 No 561

Revenue Laws (Reciprocal Powers) Order 1997

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Column 1	Column 2	Column 3
Recognised revenue law	Designated revenue office	Principal New South Wales revenue office
Australian Capital Territory		
<i>Ambulance Service Levy Act 1990</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Business Franchise (Liquor) Act 1993</i>	Commissioner for Australian Capital Territory Revenue	Secretary of the Liquor Administration Board
<i>Business Franchise (Tobacco and Petroleum Products) Act 1984</i>	Commissioner for Australian Capital Territory Revenue	In respect of tobacco— Chief Commissioner for Business Franchise Licences (Tobacco) In respect of petroleum products—Chief Commissioner for Business Franchise Licences (Petroleum Products)
<i>Debits Tax Act 1997</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Financial Institutions Duty Act 1987</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Gaming Machine Act 1987</i>	Commissioner for Australian Capital Territory Revenue	Secretary of the Liquor Administration Board
<i>Gas Levy Act 1991</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Payroll Tax Act 1987</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Stamp Duties and Taxes Act 1987</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Taxation (Administration) Act 1987</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue

Column 1	Column 2	Column 3
Recognised revenue law	Designated revenue office	Principal New South Wales revenue office
Northern Territory		
<i>Business Franchise Act</i>	Commissioner of Taxes	In respect of tobacco— Chief Commissioner for Business Franchise Licences (Tobacco) In respect of petroleum products—Chief Commissioner for Business Franchise Licences (Petroleum Products)
<i>Debits Tax Act</i>	Commissioner of Taxes	Chief Commissioner of State Revenue
<i>Financial Institutions Duty Act</i>	Commissioner of Taxes	Chief Commissioner of State Revenue
<i>Pay-roll Tax Act</i>	Commissioner of Taxes	Chief Commissioner of State Revenue
<i>Stamp Duty Act</i>	Commissioner of Taxes	Chief Commissioner of State Revenue
<i>Taxation Administration Act</i>	Commissioner of Taxes	Chief Commissioner of State Revenue
Queensland		
<i>Debits Tax Act 1990</i>	Commissioner of Stamp Duties	Chief Commissioner of State Revenue
<i>Pay-roll Tax Act 1911</i>	Assistant Commissioner of Pay-roll Tax	Chief Commissioner of State Revenue
<i>Land Tax Act 1915</i>	Assistant Commissioner of Land Tax	Chief Commissioner of State Revenue
<i>Stamp Act 1894</i>	Assistant Commissioner of Stamp Duties	Chief Commissioner of State Revenue
<i>Tobacco Products (Licensing) Act 1988</i>	Assistant Commissioner of Tobacco Products Licensing	Chief Commissioner for Business Franchise Licences (Tobacco)

1997 No 561

Revenue Laws (Reciprocal Powers) Order 1997

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Column 1	Column 2	Column 3
Recognised revenue law	Designated revenue office	Principal New South Wales revenue office

South Australia

<i>Debits Tax Act 1994</i>	Commissioner of State Taxation	Chief Commissioner of State Revenue
<i>Financial Institutions Duty Act 1983</i>	Commissioner of State Taxation	Chief Commissioner of State Revenue
<i>Land Tax Act 1936</i>	Commissioner of State Taxation	Chief Commissioner of State Revenue
<i>Pay-roll Tax Act 1971</i>	Commissioner of State Taxation	Chief Commissioner of State Revenue
<i>Petroleum Products Regulation Act 1995</i>	Commissioner of Stamps	Chief Commissioner for Business Franchise Licences (Petroleum Products)
<i>Stamp Duties Act 1923</i>	Commissioner of State Taxation	Chief Commissioner of State Revenue
<i>Taxation Administration Act 1996</i>	Commissioner of State Taxation	Chief Commissioner of State Revenue
<i>Tobacco Products (Licensing) Act 1986</i>	Commissioner of State Taxation	Chief Commissioner for Business Franchise Licences (Tobacco)

Tasmania

<i>Financial Institutions Duty Act 1986</i>	Commissioner of Stamp Duties	Chief Commissioner of State Revenue
<i>Land and Income Taxation Act 1910</i>	Commissioner of Taxes	Chief Commissioner of State Revenue
<i>Pay-roll Tax Act 1971</i>	Commissioner of Pay-roll Tax	Chief Commissioner of State Revenue
<i>Petroleum Products Business Franchise Licenses Act 1981</i>	Registrar of Petroleum Products Business Franchise Licences	Chief Commissioner for Business Franchise Licences (Petroleum Products)

Column 1	Column 2	Column 3
Recognised revenue law	Designated revenue office	Principal New South Wales revenue office
<i>Stamp Duties Act 1931</i>	Commissioner of Stamp Duties	Chief Commissioner of State Revenue
<i>Tobacco Business Franchise Licences Act 1980</i>	Registrar of Tobacco Business Franchise Licences	Chief Commissioner for Business Franchise Licences (Tobacco)
Victoria		
<i>Business Franchise (Petroleum Products) Act 1979</i>	Commissioner of State Revenue	Chief Commissioner for Business Franchise Licences (Petroleum Products)
<i>Business Franchise (Tobacco) Act 1974</i>	Commissioner of State Revenue	Chief Commissioner for Business Franchise Licences (Tobacco)
<i>Debits Tax Act 1990</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Financial Institutions Duty Act 1982</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Land Tax Act 1958</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Pay-roll Tax Act 1971</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Stamps Act 1958</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Taxation Administration Act 1997</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
Western Australia		
<i>Business Franchise (Tobacco) Act 1975</i>	Commissioner of State Revenue	Chief Commissioner for Business Franchise Licences (Tobacco)
<i>Debits Tax Assessment Act 1990</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Financial Institutions Duty Act 1983</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue

1997 No 561

Revenue Laws (Reciprocal Powers) Order 1997

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Column 1	Column 2	Column 3
Recognised revenue law	Designated revenue office	Principal New South Wales revenue office
<i>Land Tax Assessment Act 1976</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Pay-roll Tax Assessment Act 1971</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Stamp Act 1921</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue