



New South Wales

## Revenue Laws (Reciprocal Powers) Amendment Regulation 1999

under the

Revenue Laws (Reciprocal Powers) Act 1987

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Revenue Laws (Reciprocal Powers) Act 1987*.

Michael Egan

Treasurer

### Explanatory note

Schedule 1 to the *Revenue Laws (Reciprocal Powers) Regulation 1995* prescribes New South Wales revenue officers for the purposes of the *Revenue Laws (Reciprocal Powers) Act 1987* (the **1987 Act**). The *Revenue Laws (Reciprocal Powers) Amendment Regulation 1998*, which was gazetted in two different forms on 5 February 1999, was intended to do the following:

- (a) to prescribe the following Acts for the purposes of the definition of **New South Wales revenue law** in the 1987 Act, namely the *Petroleum Products Subsidy Act 1997*, the *Premium Property Tax Act 1998* and the *Commonwealth Places (Mirror Taxes Administration) Act 1998*,
- (b) to prescribe, for the purposes of those Acts, the Chief Commissioner of State Revenue as the relevant New South Wales revenue officer by whom, or under whose authority, information may be communicated to the Commonwealth and State authorities set out in section 12 (1) of the 1987 Act.
- (c) to remove obsolete references in Schedule 1.

The object of this Regulation is to clarify the terms of Schedule 1.

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Explanatory note

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This Regulation is made under the *Revenue Laws (Reciprocal Powers) Act 1987*, including sections 21 (the general regulation-making power) and 12 and paragraph (m) of the definition of *New South Wales revenue law* in section 3 (1).

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## **Revenue Laws (Reciprocal Powers) Amendment Regulation 1999**

### **1 Name of Regulation**

This Regulation is the *Revenue Laws (Reciprocal Powers) Amendment Regulation 1999*.

### **2 Amendment of Revenue Laws (Reciprocal Powers) Regulation 1995**

The *Revenue Laws (Reciprocal Powers) Regulation 1995* is amended as set out in Schedule 1.

### **3 Notes**

The explanatory note does not form part of this Regulation.

## 1999 No 154

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Schedule 1      Amendment

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### Schedule 1      Amendment

(Clause 2)

#### Schedule 1

Omit the Schedule. Insert instead:

#### Schedule 1      Prescribed New South Wales revenue officers

(Clause 4)

| Column 1  | Column 2                                     |
|---|--|
| New South Wales revenue law                                       | New South Wales revenue officer              |
| <i>Stamp Duties Act 1920</i>                                      | Chief Commissioner of State Revenue          |
| <i>Lard Tax Act 1956 and Lard Tax Management Act 1956</i>         | Chief Commissioner of State Revenue          |
| <i>Pay-roll Tax Act 1971</i>                                      | Chief Commissioner of State Revenue          |
| <i>Registered Clubs Act 1976</i>                                  | Secretary of the Liquor Administration Board |
| <i>Liquor Act 1982</i>  | Secretary of the Liquor Administration Board |
| <i>Health Insurance Levies Act 1982</i>                           | Chief Commissioner of State Revenue          |
| <i>Debits Tax Act 1990</i>  | Chief Commissioner of State Revenue          |
| <i>Taxation Administration Act 1996</i>                           | Chief Commissioner of State Revenue          |
| <i>Accommodation Levy Act 1997</i>                                | Chief Commissioner of State Revenue          |
| <i>Petroleum Products Subsidy Act 1997</i>                        | Chief Commissioner of State Revenue          |
| <i>Duties Act 1997</i>  | Chief Commissioner of State Revenue          |
| <i>Premium Property Tax Act 1998</i>                              | Chief Commissioner of State Revenue          |
| <i>Commonwealth Places (Mirror Taxes Administration) Act 1998</i> | Chief Commissioner of State Revenue          |