



New South Wales

Revenue Laws (Reciprocal Powers) Amendment Regulation 1998

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, M.L.C.,

Treasurer

Explanatory note

The object of this Regulation is to amend the *Revenue Laws (Reciprocal Powers) Regulation 1995* so as:

- (a) to prescribe, for the purposes of the definition of New South Wales revenue law in the *Revenue Laws (Reciprocal Powers) Act 1987*, the *Petroleum Products Subsidy Act 1997*, the *Premium Property Tax Act 1998*, and the *Commonwealth Places (Mirror Taxes Administration) Act 1998* as New South Wales revenue laws, and
- (b) to prescribe, for the purposes of certain revenue laws, 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 Act, and
- (c) to remove obsolete references to New South Wales revenue officers prescribed in respect of certain repealed Acts.

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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1 Name of Regulation

This Regulation is the *Revenue Laws (Reciprocal Powers) Amendment Regulation 1998*.

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

Schedule 1 Amendments

(Clause 2)

[1] Clause 3A Prescribed New South Wales revenue laws

Insert at the end of clause 3A:

Petroleum Products Subsidy Act 1997
Premium Property Tax Act 1998
Commonwealth Places (Mirror Taxes Administration) Act 1998

[2] Schedule 1 Prescribed New South Wales revenue officers

Omit the matter relating to the *Business Franchise Licences (Petroleum Products) Act 1987* and the *Business Franchise Licences (Tobacco) Act 1987* from columns 1 and 2 of Schedule 1.

[3] Schedule 1

Insert at the end of the Schedule, in columns 1 and 2 respectively, the following matter:

<i>Petroleum Products Subsidy Act</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