



Revenue Laws (Reciprocal Powers) (Corresponding Laws) Order 2002

under the

Revenue Laws (Reciprocal Powers) Act 1987

MARIE BASHIR, Governor

I, Professor Marie Bashir AC, Governor of the State of New South Wales, with the advice of the Executive Council, and in pursuance of section 3 of the *Revenue Laws (Reciprocal Powers) Act 1987*, make the following Order.

Dated, this 14th day of August 2002.

By Her Excellency's Command,

MICHAEL EGAN, M.L.C.,

Treasurer

Explanatory note

Section 3 (5) of the *Revenue Laws (Reciprocal Powers) Act 1987* provides that if satisfied that a law of the Commonwealth or another State (which is defined to include the Northern Territory and the Australian Capital Territory) corresponds to the Act, the Governor may by order declare that law to be a corresponding law for the purposes of the Act. The effect of such a declaration is that a person is not excused from answering certain questions or giving certain information if the corresponding law provides that the answer or the information is not admissible, 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

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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 a recognised revenue law or the corresponding law.

The object of this Order is to repeal and replace the *Revenue Laws (Reciprocal Powers) (Corresponding Laws) Order 2000* (***the existing Order***) in respect of certain corresponding laws of the Australian Capital Territory, the Commonwealth, the Northern Territory, Queensland, South Australia, Tasmania, Victoria and Western Australia.

The implied power to repeal the existing Order is pursuant to section 43 (2) of the *Interpretation Act 1987*.

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1 Name of Order

This Order is the *Revenue Laws (Reciprocal Powers) (Corresponding Laws) Order 2002*.

2 Corresponding laws

It is declared that each law described in Schedule 1 to this Order is a corresponding law for the purposes of the *Revenue Laws (Reciprocal Powers) Act 1987*.

3 Repeal

The *Revenue Laws (Reciprocal Powers) (Corresponding Laws) Order 2000* published in Gazette No 22 of 11 February 2000 (at pages 828–831) is repealed.

Schedule 1 Corresponding laws

(Clause 2)

Taxation Administration Act 1999 of the Australian Capital Territory

Taxation Administration Act 1953 of the Commonwealth

Taxation (Administration) Act of the Northern Territory

Taxation Administration Act 2001 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

BY AUTHORITY