

**REVENUE LAWS (RECIPROCAL POWERS) AMENDMENT  
ACT 1989 No. 24**

NEW SOUTH WALES



**TABLE OF PROVISIONS**

1. Short title
  2. Commencement
  3. Amendment of Revenue Laws (Reciprocal Powers) Act 1987 No. 86
- SCHEDULE 1—AMENDMENTS
-

**REVENUE LAWS (RECIPROCAL POWERS) AMENDMENT ACT  
1989 No. 24**

NEW SOUTH WALES



**Act No. 24, 1989**

An Act to amend the Revenue Laws (Reciprocal Powers) Act 1987 in respect of the exercise of certain powers and the issuing of certificates for certain purposes. [Assented to 20 April 1989]

*Revenue Laws (Reciprocal Powers) Amendment 1989*

---

**The Legislature of New South Wales enacts:**

**Short title**

1. This Act may be cited as the Revenue Laws (Reciprocal Powers) Amendment Act 1989.

**Commencement**

2. This Act commences on a day or days to be appointed by proclamation.

**Amendment of Revenue Laws (Reciprocal Powers) Act 1987 No. 86**

3. The Revenue Laws (Reciprocal Powers) Act 1987 is amended as set out in Schedule 1.

---

**SCHEDULE 1—AMENDMENTS**

(Sec. 3)

(1) Section 4 (**Investigation by a designated Commonwealth or State revenue officer**)—

Section 4 (2)—

Omit the subsection.

(2) Section 5 (**Investigation on behalf of a designated Commonwealth or State revenue officer**)—

Section 5 (3)—

Omit the subsection.

(3) Section 7A—

After section 7, insert:

**Certificates authorising powers of investigation and search**

7A. (1) The relevant principal New South Wales revenue officer may issue a certificate stating—

- (a) that a person named in the certificate is an authorised revenue officer; and
- (b) that the person so named is such an officer in respect of a recognised revenue law specified in the certificate; and
- (c) that the person so named is authorised to exercise any or all of the powers conferred by sections 6 and 7; and
- (d) any conditions to which the exercise of those powers is subject.

*Revenue Laws (Reciprocal Powers) Amendment 1989*

---

SCHEDULE 1—AMENDMENTS—*continued*

(2) The production to a person of any such certificate is sufficient authority to enable the person producing the certificate to exercise, in relation to the person to whom the certificate is produced and—

(a) any premises occupied by or under the control and management of that person; or

(b) any records in the custody or under the control of that person,

any or all of the powers conferred by sections 6 and 7.

---

[*Minister's second reading speech made in—  
Legislative Assembly on 20 October 1988  
Legislative Council on 11 April 1989*]