

**REVENUE LAWS (RECIPROCAL POWERS) FURTHER
AMENDMENT ACT 1989 No. 83**

NEW SOUTH WALES



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SCHEDULE 1—AMENDMENTS

**REVENUE LAWS (RECIPROCAL POWERS) FURTHER
AMENDMENT ACT 1989 No. 83**

NEW SOUTH WALES



Act No. 83, 1989

An Act to amend the Revenue Laws (Reciprocal Powers) Act 1987 in relation to the seizure of evidence of offences under recognized revenue laws.
[Assented to 2 June 1989]

Revenue Laws (Reciprocal Powers) Further Amendment 1989

The Legislature of New South Wales enacts:

Short title

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

Commencement

2. This Act commences on a day 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) Sections 3, 4, 5—

Sections 3 (1) (definition of “authorised revenue officer”), 4 (1), 5 (1)—

Omit “section 6 or 7” wherever occurring, insert instead “section 6, 7 or 7B”.

(2) Section 7B—

Before section 8, insert:

Seizure of relevant goods

7B. (1) The powers that may be exercised under sections 4 and 5 include the power conferred by this section.

(2) If an authorised revenue officer reasonably believes that relevant goods in a quantity that exceeds the prescribed quantity are evidence of an offence by any person under a recognised revenue law, the authorised revenue officer may—

- (a) take the relevant goods into custody; and
- (b) transfer them into the custody of the designated Commonwealth or State revenue officer for the recognised revenue law concerned to be dealt with in accordance with the law of the place where that law is in force.

(3) When taking the relevant goods, the authorised revenue officer must tender an appropriate receipt to the person from whom they were taken.

(4) Nothing in this section prevents the authorised revenue officer from at any time causing any relevant goods taken and kept in custody under this section to be delivered to a person whom the authorised revenue officer considers is entitled to them.

Revenue Laws (Reciprocal Powers) Further Amendment 1989

SCHEDULE 1—AMENDMENTS—*continued*

(5) This section does not confer on an authorised revenue officer any right of access to premises in addition to the right conferred by section 6 or by a search warrant under section 7.

(6) No proceedings may be taken against an authorised revenue officer as a consequence of the exercise of any functions by the officer under this section.

[*Minister's second reading speech made in—
Legislative Assembly on 3 May 1989
Legislative Council on 23 May 1989*]