



New South Wales

# Taxation Administration Regulation 1996

under the  
Taxation Administration Act 1996

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Taxation Administration Act 1996*.

MICHAEL EGAN, M.L.C.,  
Treasurer

## Explanatory note

The object of this Regulation is to prescribe laws of other jurisdictions to be reciprocal taxation laws for the purposes of section 82 of the Act.

This Regulation is made under sections 126 (the general regulation making power) and 82 (c).

This Regulation relates to matters of a machinery nature.

**1996 No 655**

Clause 1            Taxation Administration Regulation 1996

Part 1             Preliminary

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## **Taxation Administration Regulation 1996**

### **Part 1        Preliminary**

#### **1    Name of Regulation**

This Regulation is the *Taxation Administration Regulation 1996*.

#### **2    Commencement**

This Regulation commences on 1 January 1997.

#### **3    Definitions**

In this Regulation:

*the Act* means the *Taxation Administration Act 1996*,

#### **4    Notes**

The explanatory note does not form part of this Regulation.

### **Part 2        Reciprocal taxation laws**

#### **5    Reciprocal taxation laws**

The following Acts (and any regulations made under those Acts) are reciprocal taxation laws for the purposes of section 82 (c) of the Act:

***Commonwealth***

*Debits Tax Administration Act 1982*

*Fringe Benefits Tax Assessment Act 1986*

*Higher Education Funding Act 1988*

*Income Tax Assessment Act 1936*

*Medicare Levy Act 1986*

*Petroleum Resource Rent Tax Assessment Act 1987*

*Sales Tax Assessment Acts 1930*

*Superannuation Guarantee Charge Act 1992*

*Taxation (Unpaid Company Tax) Assessment Act 1982*

*Tobacco Charges Assessment Act 1955*

*Trust Recoupment Tax Assessment Act 1985*

*Wool Tax Acts 1964*

***Australian Capital Territory***

*Ambulance Service Levy Act 1990*

*Business Franchise (Liquor) Act 1993*

*Business Franchise (Tobacco and Petroleum Products) Act 1984*

*Financial Institutions Duty Act 1987*

*Gaming Machine Act 1987*

*Gas Levy Act 1991*

*Payroll Tax Act 1987*

*Stamp Duties and Taxes Act 1987*

*Taxation (Administration) Act 1987*

***Northern Territory***

*Business Franchise Act*

*Debits Tax Act 1990*

*Energy Resource Consumption Levy Act 1985*

*Financial Institutions Duty Act 1989*

*Pay-roll Tax Act*

*Stamp Duty Act*

*Taxation (Administration) Act*

***Queensland***

*Debits Tax Act 1990*

*Pay-roll Tax Act 1971*

*Land Tax Act 1915*

*Stamp Act 1894*

*Tobacco Products (Licensing) Act 1988*

***South Australia***

*Petroleum Products Regulation Act 1995*

*Debits Tax Act 1994*

*Financial Institutions Duty Act 1983*

*Land Tax Act 1936*

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Clause 5 Taxation Administration Regulation 1996

Part 2 Reciprocal taxation laws

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*Pay-roll Tax Act 1971*

*Stamp Duties Act 1923*

*Taxation Administration Act 1996*

*Tobacco Products (Licensing) Act 1986*

***Tasmania***

*Financial Institutions Duty Act 1986*

*Land and Income Taxation Act 1910*

*Pay-roll Tax Act 1971*

*Petroleum Products Business Franchise Licences Act 1981*

*Stamp Duties Act 1931*

*Tobacco Business Franchise Licences Act 1980*

***Victoria***

*Business Franchise (Petroleum Products) Act 1979*

*Business Franchise (Tobacco) Act 1974*

*Debits Tax Act 1990*

*Financial Institutions Duty Act 1982*

*Land Tax Act 1958*

*Pay-roll Tax Act 1971*

*Stamps Act 1958*

***Western Australia***

*Business Franchise (Tobacco) Act 1975*

*Debits Tax Assessment Act 1990*

*Financial Institutions Duty Act 1983*

*Land Tax Assessment Act 1976*

*Pay-roll Tax Assessment Act 1971*

*Stamp Act 1921*