



New South Wales

# Revenue Laws (Reciprocal Powers) Regulation 2000

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

This Regulation replaces the *Revenue Laws (Reciprocal Powers) Regulation 1995* which is repealed on 1 September 2000 under section 10 (2) of the *Subordinate Legislation Act 1989*. The new Regulation, which is substantially in the same terms as the repealed Regulation:

- (a) prescribes certain State Acts as revenue laws under the *Revenue Laws (Reciprocal Powers) Act 1987*, and
- (b) prescribes the relevant New South Wales revenue officers by whom, or under whose authority, information may be communicated to the Commonwealth and State authorities specified in section 12 (1) of the Act.

This Regulation is made under the *Revenue Laws (Reciprocal Powers) Act 1987*, including sections 12 and 21 (the general regulation-making power).

This Regulation comprises or relates to matters of a machinery nature.

## **2000 No 542**

Revenue Laws (Reciprocal Powers) Regulation 2000

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## Revenue Laws (Reciprocal Powers) Regulation 2000

### 1 Name of Regulation

This Regulation is the *Revenue Laws (Reciprocal Powers) Regulation 2000*.

### 2 Commencement

This Regulation commences on 1 September 2000.

**Note.** This Regulation replaces the *Revenue Laws (Reciprocal Powers) Regulation 1995* which is repealed on 1 September 2000 under section 10 (2) of the *Subordinate Legislation Act 1989*.

### 3 Definition

In this Regulation:

*the Act* means the *Revenue Laws (Reciprocal Powers) Act 1987*.

### 4 Notes

The explanatory note, table of contents and notes in the text of this Regulation do not form part of this Regulation.

### 5 Prescribed New South Wales revenue laws

For the purposes of paragraph (m) of the definition of *New South Wales revenue law* in section 3 (1) of the Act, the following Acts are prescribed:

*Accommodation Levy Act 1997*

*Commonwealth Places (Mirror Taxes Administration) Act 1998*

*Premium Property Tax Act 1998*

### 6 Prescribed New South Wales revenue officers

- (1) The object of this clause is to prescribe the relevant New South Wales revenue officers by whom, or under whose authority, information may be communicated to the Commonwealth and State authorities specified in section 12 (1) of the Act.

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- (2) For the purposes of section 12 of the Act, the holder of an office specified in Column 2 of Schedule 1 is the prescribed New South Wales revenue officer for the corresponding New South Wales revenue law specified in Column 1 of that Schedule.

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Prescribed New South Wales revenue officers

Schedule 1

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## Schedule 1 Prescribed New South Wales revenue officers

(Clause 6)

<b>Column 1</b> <b>New South Wales revenue law</b>	<b>Column 2</b> <b>New South Wales revenue officer</b>
Accommodation Levy Act 1997	Chief Commissioner of State Revenue
Commonwealth Places (Mirror Taxes Administration) Act 1998	Chief Commissioner of State Revenue
Debits Tax Act 1990	Chief Commissioner of State Revenue
Duties Act 1997	Chief Commissioner of State Revenue
Health Insurance Levies Act 1982	Chief Commissioner of State Revenue
Land Tax Act 1956	Chief Commissioner of State Revenue
Land Tax Management Act 1956	Chief Commissioner of State Revenue
Liquor Act 1982	Secretary of Liquor Administration Board
Pay-roll Tax Act 1971	Chief Commissioner of State Revenue
Petroleum Products Subsidy Act 1997	Chief Commissioner of State Revenue
Premium Property Tax Act 1998	Chief Commissioner of State Revenue
Registered Clubs Act 1976	Secretary of Liquor Administration Board
Stamp Duties Act 1920	Chief Commissioner of State Revenue
Taxation Administration Act 1996	Chief Commissioner of State Revenue

BY AUTHORITY