



Taxation Administration Regulation 2003

under the

Taxation Administration Act 1996

Her 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 repeal and remake, with changes, the *Taxation Administration Regulation 1996*. That Regulation is due to be repealed on 1 September 2003 under section 10 (2) of the *Subordinate Legislation Act 1989*.

The changes in the new Regulation are consequential on the commencement of the amendments to the *Taxation Administration Act 1996* set out in Schedule 7 of the *State Revenue Legislation Amendment Act 2002*. The new Regulation:

- (a) declares certain laws of other jurisdictions to be **recognised revenue laws** for the purposes of the *Taxation Administration Act 1996*, so as to allow the investigative powers conferred by the *Taxation Administration Act 1996* to be exercised for the purposes of those recognised revenue laws and tax information to be disclosed in connection with the administration of those laws, and
- (b) prescribes the Commissioner of Police as a person to whom tax information may be disclosed under section 82 of the Act, and
- (c) contains other matters of a minor, consequential or transitional nature.

This Regulation is made under the *Taxation Administration Act 1996*, including sections 80A (5) (definition of **recognised revenue law**), 82 (1) and 126 (the general regulation-making power).

This Regulation relates to matters of a machinery nature and matters that are not likely to impose an appreciable burden, cost or disadvantage on any sector of the public.

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Explanatory note

This Regulation is made in connection with the staged repeal of legislation under the *Subordinate Legislation Act 1989*.

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Clause 1 Taxation Administration Regulation 2003

Part 1 Preliminary

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Part 1 Preliminary

1 Name of Regulation

This Regulation is the *Taxation Administration Regulation 2003*.

2 Commencement

This Regulation commences on 1 July 2003.

3 Definitions

In this Regulation:

the Act means the *Taxation Administration Act 1996*.

4 Notes

Notes included in this Regulation do not form part of this Regulation.

Part 2 Recognised revenue laws

5 Recognised revenue laws

Each of the following Acts (and any regulations under those Acts) is declared to be a *recognised revenue law* pursuant to paragraph (c) of the definition of *recognised revenue law* in section 80A (5) of the Act:

Commonwealth

Debits Tax Administration Act 1982

Fringe Benefits Tax Assessment Act 1986

Income Tax Assessment Act 1936

Income Tax Assessment Act 1997

International Tax Agreements Act 1953

Petroleum Resource Rent Tax Assessment Act 1987

Product Grants and Benefits Administration Act 2000

Sales Tax Assessment Act 1992

Superannuation Guarantee (Administration) Act 1992

Taxation Administration Act 1953

Taxation (Unpaid Company Tax) Assessment Act 1982

Tobacco Charges Assessment Act 1955

Trust Recoupment Tax Assessment Act 1985

Wool Tax (Administration) Act 1964

Northern Territory

Fuel Subsidies Act 1998

Queensland

Fuel Subsidy Act 1997

Tobacco Products (Licensing) Act 1988

South Australia

Petroleum Products Regulation Act 1995

Victoria

Business Franchise (Petroleum Products) Act 1979

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Clause 6 Taxation Administration Regulation 2003

Part 3 Miscellaneous

Part 3 Miscellaneous

6 Permitted disclosures

The Commissioner of Police is a prescribed person for the purposes of section 82 (1) of the Act.

Note. The effect of this provision is to authorise a tax officer to disclose information obtained under or in relation to the administration of a taxation law to the Commissioner of Police or a person authorised by the Commissioner.

7 Repeal

- (1) The *Taxation Administration Regulation 1996* is repealed.
- (2) Any act, matter or thing that, immediately before the repeal of the *Taxation Administration Regulation 1996*, had effect under that Regulation continues to have effect under this Regulation.

BY AUTHORITY
