

Act No. 88

**LAND TAX MANAGEMENT (INFORMATION
DISCLOSURE) AMENDMENT BILL 1987**

NEW SOUTH WALES



EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

This Bill is cognate with the Revenue Laws (Reciprocal Powers) Bill 1987.

The object of this Bill is to amend the Land Tax Management Act 1956 with a view to relaxing the provisions of that Act relating to the disclosure of information, and the publication of records, obtained in connection with the administration or execution of that Act. The amendments are consequential on the proposed Revenue Laws (Reciprocal Powers) Act 1987.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides that the proposed Act will, with minor exceptions, commence on the day when the proposed Revenue Laws (Reciprocal Powers) Act 1987 commences.

Clause 3 is a formal provision giving effect to the Schedule of amendments to the Principal Act.

Schedule 1 (1) amends section 3 of the Principal Act, which defines certain expressions for the purposes of that Act, by inserting in subsection (1) of that section definitions of "New South Wales revenue law" and "Record".

Land Tax Management (Information Disclosure) Amendment 1987

Schedule 1 (2) amends section 4 of the Principal Act, which provides for the appointment of a Chief Commissioner of Land Tax and other officers for the purposes of that Act. The amendment in effect replaces section 6 (2B) of the Principal Act, which is being repealed by Schedule 1 (3). It authorises the Chief Commissioner of Land Tax to perform the functions of a State taxation officer under Part IIIA of the Taxation Administration Act 1953 of the Commonwealth. That Part is designed to facilitate co-operation between Commonwealth and State taxation authorities.

Schedule 1 (3) replaces section 6 of the Principal Act, which, with certain exceptions, prohibits a person who is or has been employed for the purposes of that Act, or whose services are or have been made use of for those purposes from making a record of, or divulging or communicating, certain information disclosed or obtained by that person under that Act. Under the substituted section, it will continue to be an offence to disclose information obtained in connection with the administration or execution of that Act. In addition, it will be an offence, with similar exceptions, for a person to publish records so obtained. The substituted section will extend the categories of cases in which information and records so obtained may be disclosed or published. In particular, it will be possible to disclose such information or publish such records for the purposes of another New South Wales revenue law (such as the Stamp Duties Act 1920) and for the purposes of the proposed Revenue Laws (Reciprocal Powers) Act 1987. The Chief Commissioner of Land Tax will, for certain specified purposes, be able to disclose such information or publish such records to specified persons so as to enable them to exercise or perform powers, authorities, duties or functions conferred or imposed on them by law. It will be an offence for information or records communicated by the Chief Commissioner under subsection (2) of the proposed section to be disclosed or published unless the disclosure or publication is made with the Chief Commissioner's consent or so as to enable a person to exercise or perform, for a purpose specified in that subsection, a power, authority, duty or function conferred or imposed on the person or authority by law. Other minor departures from the existing section are being made in consequence of the proposed Revenue Laws (Reciprocal Powers) Act 1987. Certain obsolete provisions are omitted from the existing section.

Schedule 1 (4)-(6) effect amendments to sections 67, 69 and 71 of the Principal Act. These sections respectively relate to access to lands, buildings etc.; the power to obtain evidence; and offences. The amendments are in consequence of the insertion into the Principal Act of the definition of "Record".
