

Act No. 90

**BUSINESS FRANCHISE LICENCES (TOBACCO)
(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 authorise the Chief Commissioner for Business Franchise Licences (Tobacco) to perform the functions of a State taxation officer under the Taxation Administration Act 1953 of the Commonwealth and to amend the Business Franchise Licences (Tobacco) Act 1975 with a view to relaxing the provisions of that Act relating to the disclosure of information, and the publication of records and documents, 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 a definition of "New South Wales revenue law".

*Business Franchise Licences (Tobacco) (Information Disclosure) Amendment
1987*

Schedule 1 (2) amends section 5 of the Principal Act, which provides for the appointment of a Chief Commissioner for Business Franchise Licences (Tobacco) and other officers for the purposes of that Act. The amendment authorises the Chief Commissioner for Business Franchise Licences (Tobacco) 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 revenue authorities.

Schedule 1 (3) replaces section 24 of the Principal Act, which, with certain exceptions, prohibits a person from disclosing information, or publishing records or documents, obtained in connection with the administration or execution of that Act. The substituted section will extend the categories of cases in which information, records and documents so obtained may be disclosed or published. In particular, it will be possible to disclose such information or publish such records or documents 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 for Business Franchise Licences (Tobacco) will, for certain specified purposes, be able to disclose such information or publish such records or documents to specified persons and local authorities 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, records or documents 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 or local authority 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.
