

Act No. 89

**PAY-ROLL TAX (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 Pay-roll Tax Act 1971 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.

Clause 4 is a saving provision consequential on the insertion into the Principal Act of the definition of "record".

Schedule 1 (1) amends section 3 of the Principal Act, which defines certain expressions for the purposes of that Act. Because it will be redundant, the definition of "corresponding law" is to be omitted. Definitions of "New South Wales revenue law" and "record" are being inserted in subsection (1) of that section.

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Schedule 1 (2) amends section 4 of the Principal Act, which provides for the appointment of a Chief Commissioner of Pay-roll Tax and other officers for the purposes of that Act. The amendment in effect replaces section 5 (2A) of the Principal Act, which is being repealed by Schedule 1 (3). It authorises the Chief Commissioner of Pay-roll 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 5 of the Principal Act, which prohibits, with certain exceptions, a person from disclosing information obtained in connection with the administration or execution of 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, with similar exceptions, be an offence 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 Pay-roll 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.

Schedule 1 (4)–(7) amend sections 16, 35, 44 and 45 of the Principal Act, which respectively confer power to obtain information and evidence, prescribe certain offences under the Principal Act, require certain persons to preserve certain books or accounts, and enable certain officers to have access to buildings, places, books, documents and papers for the purpose of administering or executing the Act. The amendments are consequential on the insertion of the definition of "record" in the Principal Act and the proposed enactment of the Revenue Laws (Reciprocal Powers) Bill 1987.

Schedule 1 (8) replaces section 50 of the Principal Act, which provides for the taking of proceedings for offences against the Principal Act. The amendment is consequential on the enactment of the Local Courts Act 1982.
