

Revenue Laws (Reciprocal Powers) Act 1987 No 86

[1987-86]



New South Wales

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Provisions in force

The provisions displayed in this version of the legislation have all commenced.

Notes—

- **Does not include amendments by**
[Corporations \(Consequential Amendments\) Act 2001 No 34](#) (not commenced)

Authorisation

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New South Wales

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Revenue Laws (Reciprocal Powers) Act 1987 No 86



New South Wales

An Act to make provision for the reciprocal enforcement of revenue laws, to provide for related matters and to amend the [Search Warrants Act 1985](#).

Part 1 Preliminary

1 Name of Act

This Act may be cited as the [Revenue Laws \(Reciprocal Powers\) Act 1987](#).

2 Commencement

- (1) Sections 1 and 2 shall commence on the date of assent to this Act.
- (2) Except as provided by subsection (1), this Act shall commence on such day as may be appointed by the Governor and notified by proclamation published in the Gazette.

3 Definitions

- (1) In this Act, except in so far as the context or subject-matter otherwise indicates or requires:

authorised revenue officer means a person who under section 4, 5 or Part 4A is empowered or authorised to exercise a power conferred by section 6, 7 or 7B.

Commonwealth revenue officer means the holder of an office established for the purpose of or in connection with the administration or execution of a law providing for the levying and collection by the Commonwealth of a tax, fee, duty or other impost, or any other person engaged in the administration or execution of such a law, but does not include a Minister of the Crown in right of the Commonwealth.

corresponding law means a law of the Commonwealth or of a State (other than New South Wales) declared under subsection (5) to be a corresponding law for the purposes of this Act.

New South Wales revenue law means any of the following:

- (a) the *Stamp Duties Act 1920*,
- (b) the *Gaming and Betting (Poker Machines) Taxation Act 1956*,
- (c) the *Land Tax Act 1956*,
- (d) the *Land Tax Management Act 1956*,
- (e) the *Pay-roll Tax Act 1971*,
- (f) the *Petroleum Products Subsidy Act 1997*,
- (g) the *Registered Clubs Act 1976*,
- (h) (Repealed)
- (i) the *Liquor Act 1982*,
- (j) the *Health Insurance Levies Act 1982*,
- (j1) (Repealed)
- (k) the *Debits Tax Act 1990*,
- (k1) *Duties Act 1997*,
- (l) the *Taxation Administration Act 1996*,
- (m) any other Act prescribed by the regulations, being an Act by which a tax, fee, duty or other impost is levied, collected or administered by or on behalf of the State.

New South Wales revenue officer means the holder of an office established for the purpose of or in connection with the administration or execution of a New South Wales revenue law, or any other person engaged in the administration or execution of such a law, but does not include a Minister of the Crown in right of New South Wales.

officer, in relation to a corporation, has the same meaning as it has in section 82A of the *Corporations Law*.

premises includes place, vehicle, vessel and aircraft.

recognised revenue law means a law of the Commonwealth or a State (other than New South Wales) declared under subsection (3) (a) to be a recognised revenue law.

record means:

- (a) a documentary record, or
- (b) a record made by an electronic, electromagnetic, photographic or optical process,

or

(c) any other kind of record.

regulations means regulations in force under this Act.

relevant goods means goods to which a recognised revenue law applies.

relevant principal New South Wales revenue officer, in relation to a recognised revenue law, means the holder of the New South Wales revenue office declared under subsection (3) (c) to be the relevant New South Wales revenue office in respect of that law.

State includes the Northern Territory and the Australian Capital Territory.

State revenue officer means the holder of an office established for the purpose of or in connection with the administration or execution of a law providing for the levying and collection by a State (other than New South Wales) of a tax, fee, duty or other impost, or any other person engaged in the administration or execution of such a law, but does not include a Minister of the Crown.

- (2) In this Act, a reference to a designated Commonwealth revenue officer or a designated State revenue officer in relation to a recognised revenue law is a reference to the holder of the Commonwealth or State revenue office declared under subsection (3) (b) to be the designated revenue office in respect of that law.
- (3) The Governor may, by order published in the Gazette, declare:
- (a) a law of the Commonwealth or of a State (other than New South Wales) that provides for the levying and collection of a tax, fee, duty or other impost to be a recognised revenue law for the purposes of this Act,
 - (b) an office established for the purpose of administering or executing that law to be the designated Commonwealth revenue office or the designated State revenue office in respect of that law, and
 - (c) an office established for the purpose of administering or executing a New South Wales revenue law to be the relevant principal New South Wales revenue office in respect of that law.

Editorial note—

For order declaring recognised revenue laws see Gazette No 22 of 11.2.2000, p 818.

- (4) (Repealed)
- (5) If satisfied that a law of the Commonwealth or a State (other than New South Wales) corresponds to this Act, the Governor may, by order published in the Gazette, declare that law to be a corresponding law for the purposes of this Act.

Editorial note—

For order declaring corresponding laws see Gazette No 22 of 11.2.2000, p 828.

Part 2 Investigations

4 Investigation by a designated Commonwealth or State revenue officer

(1) If the relevant principal New South Wales revenue officer has given approval in writing to a proposed investigation by the designated Commonwealth or State revenue officer into a matter arising under a recognised revenue law, the designated Commonwealth or State revenue officer may:

- (a) while the approval remains in force, and
- (b) subject to and in accordance with any conditions subject to which the approval was given,

exercise any power conferred by section 6, 7 or 7B.

(2) (Repealed)

(3) The relevant principal New South Wales revenue officer may, in writing, revoke an approval given under subsection (1) or revoke or vary any condition subject to which such an approval was given.

5 Investigation on behalf of a designated Commonwealth or State revenue officer

(1) If, in relation to a matter arising under a recognised revenue law, the designated Commonwealth or State revenue officer requests in writing the relevant principal New South Wales revenue officer to exercise on behalf of the designated Commonwealth or State revenue officer a power conferred by section 6, 7 or 7B, that New South Wales revenue officer may exercise that power on behalf of that Commonwealth or State revenue officer.

(2) A power referred to in subsection (1) is exercisable:

- (a) subject to and in accordance with any conditions imposed by the relevant principal New South Wales revenue officer, and
- (b) except in so far as they are not inconsistent with any conditions referred to in paragraph (a)—subject to and in accordance with any conditions specified by the designated Commonwealth or State revenue officer either when making the request referred to in subsection (1) or at a later time.

(3) (Repealed)

(4) The relevant principal New South Wales revenue officer may, in writing addressed to the designated Commonwealth or State revenue officer concerned, revoke or vary any

conditions referred to in subsection (2) (a).

6 Investigation powers

(1) The powers that may be exercised under sections 4 and 5 include the following:

- (a) the power at all reasonable times to have full and free access to all premises for the purpose of ascertaining whether or not a recognised revenue law is being or has been contravened or is not being or has not been complied with,
- (b) the power to inspect all records kept on those premises and the power to require any person whom the authorised revenue officer concerned reasonably believes to have custody or control of those records to produce them for inspection,
- (c) without limiting paragraph (b), the power to inspect, and the power to require a person to produce for inspection, any records in the custody or under the control of the person, being records which relate, or which the authorised revenue officer concerned reasonably believes relate:
 - (i) to the question of whether or not a recognised revenue law is being or has been contravened or is not being or has not been complied with, or
 - (ii) to financial transactions relating to a person who is or has been carrying on a business involving distributing, transporting, selling or purchasing relevant goods,
- (d) if any records inspected, produced or required to be produced in accordance with paragraph (b) or (c):
 - (i) are not in writing,
 - (ii) are not written in the English language, or
 - (iii) are not decipherable on sight,the power to require the person who has custody or control of those records to produce a statement in the English language and decipherable on sight setting out the contents of those records,
- (e) the power to make and take away copies of the whole or any part of a record inspected or produced in accordance with paragraph (b) or (c) or a statement produced in accordance with paragraph (d),
- (f) the power to require a person to answer any question relating to:
 - (i) any records inspected, produced or required to be produced in accordance with paragraph (b) or (c),
 - (ii) any statement produced in accordance with paragraph (d),

- (iii) the carrying on by any person of a business involving distributing, transporting, selling or purchasing relevant goods, or
 - (iv) financial transactions relating to a person who is or has been carrying on a business of a kind referred to in subparagraph (iii),
 - (g) in order to make copies of records or of parts of records which may be inspected in accordance with paragraph (b) or (c) or any statements which are produced in accordance with paragraph (d)—the power to take away and retain, for such period as may be reasonably necessary, any such records or statements, or
 - (h) if the authorised revenue officer concerned reasonably believes that any such records or statements are evidence of an offence arising under a recognised revenue law—the power to take away and retain those records or statements until proceedings for the offence have been disposed of.
- (2) Subsection (1) (a) does not empower an authorised revenue officer to enter a part of premises that is used for residential purposes without the consent of the occupier of that part.
- (3) When taking away any record or statement under this section, an authorised revenue officer must tender an appropriate receipt to the person from whom it is taken.
- (4) Except as provided by subsection (6), a person is not excused from answering a question under subsection (1) (f) on the ground that the answer might tend to incriminate the person or to make the person liable to a penalty.
- (5) An answer given by a person in response to a question referred to in subsection (4) is not admissible against the person in any criminal proceedings brought against the person in a New South Wales court, except proceedings for an offence under section 8 or 17.
- (6) A person who would not, but for this subsection, be excused from answering a question put to the person under subsection (1) (f) in connection with a matter arising under a recognised revenue law of the Commonwealth or of a State is so excused unless that law or the corresponding law of the Commonwealth or that State provides that the answer is not admissible in criminal proceedings brought against the person by or on behalf of the Commonwealth or of that State or an authority of the Commonwealth or that State.
- (7) If:
- (a) an answer to a question referred to in subsection (1) (f), or
 - (b) any information whatever,
- is given to an authorised revenue officer by an officer of a corporation which is

carrying on or has carried on an activity to which a recognised revenue law applies, the answer or information is, for the purposes of any legal proceedings against the corporation under this Act, binding on and admissible in evidence against the corporation, unless it is proved that the answer or information was given in relation to a matter in respect of which the officer had no authority to bind the corporation.

- (8) The provisions of subsection (7) are in addition to any enactment or rule of law relating to the binding effect and admissibility in evidence of statements made by an officer of a corporation.

7 Search warrants

- (1) In this section:

authorised justice has the same meaning as in the [Search Warrants Act 1985](#).

premises includes premises used for residential purposes.

- (2) The powers that may be exercised under sections 4 and 5 include a power to apply to an authorised justice for a warrant to search premises, or a part of premises, on the ground that the applicant reasonably believes that:
- (a) records are to be found there that relate to the question of whether or not a recognised revenue law is being or has been contravened or is not being or has not been complied with, or
 - (b) relevant goods are to be found there in a quantity that exceeds the prescribed quantity.
- (3) An authorised justice to whom an application is made under subsection (2) may, if satisfied that there are reasonable grounds for doing so, issue a search warrant authorising an authorised revenue officer specified in the application to enter and search the premises or a specified part of the premises.
- (4) An authorised revenue officer who enters premises or a part of premises in accordance with a search warrant issued under subsection (3) may:
- (a) search the premises or part of the premises,
 - (b) exercise any of the powers conferred on an authorised revenue officer by the provisions of section 6 (1) (b)–(h), and
 - (c) if the officer finds on the premises or in that part records of a kind referred to in subsection (2) (a), seize those records.
- (5) Part 3 of the [Search Warrants Act 1985](#) applies to a search warrant issued under subsection (3).
- (6) Subject to Part 3 of the [Search Warrants Act 1985](#), the provisions of section 6 (3)–(7)

apply when an authorised revenue officer has entered premises in accordance with a search warrant issued under subsection (3) in the same way as they apply when such an officer has gained access to premises in accordance with section 6 (1).

7A Certificates authorising powers of investigation and search

- (1) The relevant principal New South Wales revenue officer may issue a certificate stating:
 - (a) that a person named in the certificate is an authorised revenue officer, and
 - (b) that the person so named is such an officer in respect of a recognised revenue law specified in the certificate, and
 - (c) that the person so named is authorised to exercise any or all of the powers conferred by sections 6, 7, 9 and 10, and
 - (d) any conditions to which the exercise of those powers is subject.
- (2) The production to a person of any such certificate is sufficient authority to enable the person producing the certificate to exercise, in relation to the person to whom the certificate is produced and:
 - (a) any premises occupied by or under the control and management of that person,
or
 - (b) any records in the custody or under the control of that person,any or all of the powers conferred by sections 6, 7, 9 and 10.

7B Seizure of relevant goods

- (1) The powers that may be exercised under sections 4 and 5 include the power conferred by this section.
- (2) If an authorised revenue officer reasonably believes that relevant goods in a quantity that exceeds the prescribed quantity are evidence of an offence by any person under a recognised revenue law, the authorised revenue officer may:
 - (a) take the relevant goods into custody, and
 - (b) transfer them into the custody of the designated Commonwealth or State revenue officer for the recognised revenue law concerned to be dealt with in accordance with the law of the place where that law is in force.
- (3) When taking the relevant goods, the authorised revenue officer must tender an appropriate receipt to the person from whom they were taken.
- (4) Nothing in this section prevents the authorised revenue officer from at any time

causing any relevant goods taken and kept in custody under this section to be delivered to a person whom the authorised revenue officer considers is entitled to them.

- (5) This section does not confer on an authorised revenue officer any right of access to premises in addition to the right conferred by section 6 or by a search warrant under section 7.
- (6) No proceedings may be taken against an authorised revenue officer as a consequence of the exercise of any functions by the officer under this section.

8 Obstruction etc of an authorised revenue officer

(1) A person who:

(a) hinders or obstructs an authorised revenue officer, or any person properly assisting such an officer, in the exercise of any of the powers conferred by section 6 or 7, or

(b) fails or refuses to comply with a requirement made under section 6,

is guilty of an offence and liable to a penalty not exceeding 10 penalty units or to imprisonment for a term not exceeding 3 months.

(2) A person is not guilty of an offence under subsection (1):

(a) unless:

(i) it is established by the prosecutor that the authorised revenue officer concerned identified himself or herself as such an officer at the relevant time,

(ii) where the offence arises under subsection (1) (a)—it is established by the prosecutor that the person was informed by the authorised revenue officer concerned, or otherwise knew, that that officer was empowered to exercise the particular power concerned, or

(iii) where the offence arises under subsection (1) (b)—it is established by the prosecutor that the authorised revenue officer concerned warned the person that a failure or refusal to comply with the requirement was an offence, or

(b) if, where the offence arises under subsection (1) (b), the court hearing the charge is satisfied:

(i) that the defendant could not, by the exercise of reasonable diligence, have complied with the requirement to which the charge relates, or

(ii) that the defendant complied with that requirement to the extent of the defendant's ability to do so.

9 Power of the relevant principal New South Wales revenue officer to obtain information and evidence

- (1) If the designated Commonwealth or State revenue officer concerned has referred a matter arising under a recognised revenue law for investigation by the relevant principal New South Wales revenue officer, that New South Wales revenue officer may, by notice in writing, require a person:
 - (a) to give to that New South Wales revenue officer such information, in such form, as that officer requires,
 - (b) to attend before that New South Wales revenue officer at a time and place specified in the notice and there answer questions, or
 - (c) to produce to that New South Wales revenue officer any records in the custody or under the control of the person,for the purpose of:
 - (d) inquiring into that matter,
 - (e) inquiring into or ascertaining the liability of that or any other person under that law with respect to the payment of a tax, fee, duty or other impost, or
 - (f) ascertaining for the purposes of that law the identity of any person who:
 - (i) may have a liability under a provision of that law, or
 - (ii) may, as a result of being related to or associated or connected with another person, affect the liability of that other person.
- (2) The relevant principal New South Wales revenue officer may, by notice in writing, require a person in respect of whom a requirement under subsection (1) has been made to produce to that officer, at a specified place and at a specified time or within a specified period, any records of a specified kind relating to information given or required to be given under that subsection.
- (3) The relevant principal New South Wales revenue officer may require information or answers required under subsection (1) to be given:
 - (a) on oath and either orally or in writing, or
 - (b) by statutory declaration.
- (4) For the purpose of subsection (3), the relevant principal New South Wales revenue officer may administer an oath.
- (5) The relevant principal New South Wales revenue officer may cause to be made copies of the whole or any part of records produced in accordance with subsection (1) (c).

- (6) Requirements made of a person under both subsection (1) and subsection (2) may be included in the same written notice.
- (7), (8) (Repealed)
- (9) The regulations may prescribe scales of expenses to be allowed to persons whose attendance is required under this section.

10 Power of a designated Commonwealth or State revenue officer to obtain information and evidence

- (1) If, in relation to a matter arising under a recognised revenue law, the relevant principal New South Wales revenue officer has authorised the designated Commonwealth or State revenue officer in relation to that law to investigate the matter, that Commonwealth or State revenue officer may, by notice in writing, require a person:
 - (a) to give to that Commonwealth or State revenue officer such information, in such form, as that officer requires,
 - (b) to attend before that Commonwealth or State revenue officer at a time and place specified in the notice and there answer questions, or
 - (c) to produce to that Commonwealth or State revenue officer any records in the custody or under the control of the person,for the purpose of:
 - (d) inquiring into that matter,
 - (e) inquiring into or ascertaining the liability of that or any other person under that law with respect to the payment of a tax, fee, duty or other impost, or
 - (f) ascertaining for the purposes of that law the identity of any person who:
 - (i) may have a liability under a provision of that law, or
 - (ii) may, as a result of being related to or associated or connected with another person, affect the liability of that other person.
- (2) The designated Commonwealth or State revenue officer concerned may, by notice in writing, require a person in respect of whom a requirement under subsection (1) has been made to produce to that officer at a specified place and at a specified time or within a specified period any records of a specified kind relating to information given or required to be given under that subsection.
- (3) The designated Commonwealth or State revenue officer concerned may require information or answers required under subsection (1) to be given:

- (a) on oath and either orally or in writing, or
- (b) by statutory declaration.
- (4) For the purpose of subsection (3), the designated Commonwealth or State revenue officer concerned may administer an oath.
- (5) The designated Commonwealth or State revenue officer concerned may cause to be made copies of the whole or any part of records produced in accordance with subsection (1) (c).
- (6) Requirements made of a person under both subsection (1) and subsection (2) may be included in the same written notice.
- (7), (8) (Repealed)
- (9) The regulations may prescribe scales of expenses to be allowed to persons whose attendance is required under this section.

11 Offence not to comply with requirement made under section 9 or 10

- (1) A person who fails or refuses to comply with any requirement made of that person under section 9 or 10 is guilty of an offence and liable to a penalty not exceeding 200 penalty units.
- (2) A person is not guilty of an offence under subsection (1) if the court hearing the charge is satisfied:
 - (a) that the defendant could not, by the exercise of reasonable diligence, have complied with the requirement to which the charge relates, or
 - (b) that the defendant complied with that requirement to the extent of the defendant's ability to do so.
- (3) Except as provided by subsection (5), a person is not excused from complying with a requirement under section 9 or 10 to give information or to answer a question on the ground that the information or answer might tend to incriminate the person or make the person liable to a penalty.
- (4) The information or answer given by a person referred to in subsection (3) is not admissible against the person in any criminal proceedings brought against the person in a New South Wales court, except proceedings under subsection (1) or section 17 or proceedings for an offence in connection with the verification by oath of the information.
- (5) A person who would not, but for this subsection, be excused from complying with a requirement made under section 9 or 10 to give information or to answer a question concerning a matter arising under a recognised revenue law of the Commonwealth or

of a State is so excused unless that law or the corresponding law of the Commonwealth or that State provides that the information or answer is not admissible in criminal proceedings brought against the person by or on behalf of the Commonwealth or that State or an authority of the Commonwealth or that State.

Part 3 Disclosure of information etc

12 Provision of information to certain Commonwealth and State officers

- (1) The New South Wales revenue officer prescribed in respect of a New South Wales revenue law may communicate information disclosed or obtained under this Act or that law in relation to a matter arising under that law to any of the following:
 - (a) a Commonwealth or State revenue officer for the purposes of the administration or execution of a law of the Commonwealth, or of the State concerned, providing for the levying and collection of a tax, fee, duty or other impost,
 - (b) the Australian Securities Commission, or a person authorised by that Commission, for the purposes of the administration or execution of any law that is:
 - (i) a national scheme law within the meaning of the *Corporations (New South Wales) Act 1990*, or
 - (ii) a relevant Act for the purposes of the *Companies and Securities (Interpretation and Miscellaneous Provisions) Act 1980* of the Commonwealth, or
 - (iii) a relevant Code for the purposes of a law of a State corresponding to that Commonwealth Act,
 - (c) the National Crime Authority, or a person authorised by that Authority, for the purposes of the administration or execution of:
 - (i) the *National Crime Authority Act 1984* of the Commonwealth, or
 - (ii) a law of a State that makes provision for the operation of that Authority in that State,
 - (d) the Commissioner of the Australian Federal Police, or a member of the Australian Federal Police designated by the Commissioner, for the purpose of enforcing a law of the Commonwealth that creates an offence,
 - (e) the Official Receiver in Bankruptcy for the purposes of the administration or execution of the *Bankruptcy Act 1966* of the Commonwealth,
 - (f) the Chief Executive Officer of the Australian Customs Service for the purposes of the *Customs Act 1901* of the Commonwealth.
- (2) If the New South Wales revenue officer prescribed in respect of a New South Wales revenue law consents to the communication by a person or body mentioned in

subsection (1) (a), (b), (c), (d) or (f) of information disclosed to or obtained by the person or body under this Act or that law, the person or body, and any person designated by the person or body, may communicate the information:

(a) to any person to whom, or for any purpose that, the person or body is permitted by or under a law of the Commonwealth, or of the State concerned, to communicate information obtained under or in connection with the administration or execution of that law, or

(b) to any other person or body so mentioned.

(3) Except as provided by this section or by a New South Wales revenue law, a person shall not disclose information or publish any record or part of a record obtained by that or another person under this Act unless the disclosure or publication is made:

(a) with the consent of, and in accordance with any conditions imposed by, the person from whom the information or record was so obtained,

(b) in connection with the administration or execution of:

(i) this Act,

(ii) a law of the Commonwealth or of a State providing for the levying and collection of a tax, fee, duty or other impost,

(iii) a law that is a relevant Act for the purposes of the *Companies and Securities (Interpretation and Miscellaneous Provisions) Act 1980* of the Commonwealth or is a relevant Code for the purposes of a law of a State corresponding to that Act, or

(iv) the *National Crime Authority Act 1984* of the Commonwealth or a law of a State that makes provision for the operation of that Authority in that State, or

(v) a law that is a national scheme law within the meaning of the *Corporations (New South Wales) Act 1990*,

(c) for the purpose of any legal proceedings arising out of any such Act or law or of a report of any such proceedings, or

(d) in accordance with a requirement imposed under the *Ombudsman Act 1974*.

Maximum penalty: 100 penalty units.

(3A) A New South Wales revenue officer is not required to disclose or produce in any court any information or record referred to in subsection (3) except if it is necessary to do so for the purposes of the administration or execution of this Act or any law referred to in subsection (3) (b).

(4) (Repealed)

(5) Nothing in subsection (3):

- (a) prevents the disclosure of information or the publication of a record in accordance with a lawful requirement of the Commonwealth Statistician, or
- (b) (Repealed)

13 Information obtained under a corresponding law

- (1) Except as provided by subsections (2) and (3), a person shall not disclose any information, or publish any record or part of a record, obtained by that or another person under a corresponding law for the purposes of a New South Wales revenue law, unless the disclosure or publication is made:
- (a) with the consent of the designated Commonwealth or State revenue officer concerned or as authorised by that corresponding law,
 - (b) in connection with the administration or execution of this section or of that New South Wales revenue law, or
 - (c) for the purposes of any legal proceedings arising out of this section or of that New South Wales revenue law or of a report of any such proceedings.

Maximum penalty: 100 penalty units.

(1A) Any such person is not required to disclose or produce in any court any information or record referred to in subsection (1) except if it is necessary to do so for the purposes of the administration or execution of this section or of that New South Wales revenue law.

(2) (Repealed)

(3) Nothing in subsection (1):

- (a) prevents the disclosure of information or the publication of a record in accordance with a lawful requirement of the Commonwealth Statistician, or
- (b) (Repealed)

Part 4 Evidentiary matters

14 Use in legal proceedings of answers and information obtained under a corresponding law

(1) If, under a provision of a corresponding law:

- (a) an answer to a question put to a person in connection with a matter arising under a New South Wales revenue law is given to a Commonwealth or State revenue officer or a New South Wales revenue officer, or

(b) any information is given to such a revenue officer by a person in connection with such a matter,

then, subject to subsection (3), that answer or information is, for the purposes of legal proceedings brought in New South Wales against that person in relation to that matter under that revenue law, binding on and admissible in evidence against that person.

(2) If, under a provision of a corresponding law:

(a) an answer to a question put to an officer of a corporation in connection with a matter arising under a New South Wales revenue law is given to a Commonwealth or State revenue officer or a New South Wales revenue officer, or

(b) any information is given to such a revenue officer by an officer of a corporation in connection with such a matter,

that answer or information is, for the purposes of legal proceedings brought in New South Wales against the corporation in relation to that matter under that revenue law, binding on and admissible in evidence against the corporation, unless it is proved that the answer or information was given in relation to a matter in respect of which the officer of the corporation had no authority to bind the corporation.

(3) If:

(a) a person is required under a provision of a corresponding law to answer a question concerning a matter arising under a New South Wales revenue law, and

(b) the person could, but for a provision of that law, have refused to answer the question on the ground that the answer may have tended to incriminate the person or to make the person liable to a penalty,

the answer to the question is not admissible against the person in any criminal proceedings brought against the person in a New South Wales court.

15 Certification of copies by a designated Commonwealth or State revenue officer

(1) If the designated Commonwealth or State revenue officer concerned has certified a copy of an original record, or of part of an original record, lodged with, or kept or issued by, that officer or some other Commonwealth or State revenue officer under a recognised revenue law to be a true copy, a document purporting to be such a copy is, subject to subsection (2), receivable in proceedings in all courts and tribunals of New South Wales relating to a matter arising under a New South Wales revenue law as evidence as if the document were the original record.

(2) Subsection (1) does not apply in relation to a document purporting to be certified under that subsection if:

(a) in the case of proceedings for an offence—evidence is adduced that the document

is not a true copy, or

(b) in any other case—it is proved on a balance of probabilities that the document is not a true copy.

(3) If:

(a) in accordance with a recognised revenue law, a copy is made of an original record or of a part of such a record,

(b) in accordance with a power or duty under that law, the designated Commonwealth or State revenue officer concerned or another Commonwealth or State revenue officer has certified the copy to be a true copy of the original record or part of the original record, and

(c) that designated Commonwealth or State revenue officer has certified a copy of the primary copy or of a part of that copy to be a true copy,

a document purporting to be a copy certified under this subsection to be a primary copy of an original record or of part of such a record is, subject to subsection (4), receivable in proceedings in all courts and tribunals in New South Wales relating to a matter arising under a New South Wales revenue law as evidence as if the copy so certified were the original record.

(4) Subsection (3) does not apply in relation to a copy purporting to be certified under that subsection if:

(a) in proceedings for an offence, evidence is adduced that:

(i) the copy is not a true copy of the primary copy or copy concerned, or

(ii) the primary copy is not a true copy of the original record or part of the original record concerned, or

(b) in any other proceedings, it is proved on a balance of probabilities that:

(i) the copy is not a true copy of the primary copy or part of the primary copy concerned, or

(ii) the primary copy is not a true copy of the original record or part of the original record concerned.

16 Certification of copies by the relevant principal New South Wales revenue officer

On being requested to do so by a designated Commonwealth or State revenue officer, the relevant principal New South Wales revenue officer may:

(a) certify a copy of a record, or part of a record, lodged with or kept or issued by that officer or some other New South Wales revenue officer under a New South Wales

revenue law, and

- (b) supply that copy to that designated Commonwealth or State revenue officer for use in legal proceedings brought under or for the purposes of enforcing a recognised revenue law or a corresponding law.

Part 4A Delegation powers

16A Delegation by relevant principal New South Wales revenue officers

- (1) **Delegation** A relevant principal New South Wales revenue officer may delegate any of his or her functions or powers under this Act (other than this power of delegation) to a New South Wales revenue officer.
- (2) **Subdelegation** That New South Wales revenue officer may in turn subdelegate to another New South Wales revenue officer any function or power so delegated if authorised by the terms of the delegation to do so.

16B Delegation by prescribed New South Wales revenue officers

- (1) **Delegation** The New South Wales revenue officer prescribed in respect of a New South Wales revenue law for the purposes of section 12 may delegate any of his or her functions or powers under that section (other than this power of delegation) to another New South Wales revenue officer.
- (2) **Subdelegation** That other New South Wales revenue officer may in turn subdelegate to another New South Wales revenue officer any function or power so delegated if authorised by the terms of the delegation to do so.

16C Delegation by Commonwealth or State revenue officers

- (1) **Delegation** A Commonwealth or State revenue officer may delegate any of his or her functions or powers under this Act (other than this power of delegation) to another Commonwealth or State revenue officer.
- (2) **Subdelegation** That other Commonwealth or State revenue officer may in turn subdelegate to another Commonwealth or State revenue officer any function or power so delegated if authorised by the terms of the delegation to do so.

Part 5 Miscellaneous

17 False or misleading statements

- (1) A person shall not give an answer, whether orally or in writing, to a question put to that person by an authorised revenue officer under this Act that is false or misleading in a material particular.

Maximum penalty: 50 penalty units or imprisonment for 12 months, or both.

- (2) A person shall not, in providing information in accordance with this Act, make any statement or representation that is false or misleading in a material particular.

Maximum penalty: 50 penalty units or imprisonment for 12 months, or both.

- (3) It is a defence to a charge under subsection (1) or (2) if it is proved that, when the answer, statement or representation was made, the defendant believed on reasonable grounds that it was neither false nor misleading.

18 Authority for members of Police Force to provide assistance to authorised revenue officers

To the extent to which a member of the Police Force is not so authorised by any other law, such a member is, by this section, authorised to provide an authorised revenue officer with such assistance as that officer may in a particular case require for or in connection with the exercise by that officer of any of the powers conferred by this Act.

19 Proceedings for offences

- (1) Proceedings for an offence against this Act may be dealt with before a Local Court constituted by a Magistrate sitting alone or before the Supreme Court in its summary jurisdiction.
- (2) Proceedings for an offence against this Act may be commenced at any time within a period of 2 years after the time when it is alleged that the offence was committed.
- (3) If proceedings for an offence against this Act are taken before a Local Court, the maximum monetary penalty that the Court may impose in respect of the offence is, despite any provision of this Act to the contrary, 100 penalty units or the maximum monetary penalty provided by this Act in respect of the offence, whichever amount is the smaller.
- (4) If proceedings for an offence against this Act are taken before the Supreme Court, that Court may impose a penalty not exceeding the maximum penalty provided by this Act or the regulations in respect of the offence.

20 Use of information obtained from other sources not prejudiced

If a Commonwealth or State revenue officer lawfully obtains in New South Wales, otherwise than in accordance with this Act, information relevant to the administration or execution of a law of the Commonwealth or, as the case may be, a law of the State concerned relating to the levying and collection of a tax, fee, duty or other impost, nothing in this Act shall be construed as preventing the use of that information for the purposes of the administration or execution of that law.

21 Regulations

- (1) The Governor may make regulations, not inconsistent with this Act, for or with respect

to any matter that by this Act is required or permitted to be prescribed or that is necessary or convenient to be prescribed for carrying out or giving effect to this Act.

(2) A provision of a regulation may:

- (a) apply generally or be limited in its application by reference to specified exceptions or factors,
- (b) apply differently according to different factors of a specified kind, or
- (c) authorise any matter or thing to be from time to time determined, applied or regulated by any specified person or body,

or may do any combination of those things.

22 (Repealed)