

# Taxation Administration Regulation 2003

[2003-426]



New South Wales

## Status Information

### Currency of version

Historical version for 27 June 2003 to 15 July 2004 (accessed 9 November 2024 at 14:20)

Legislation on this site is usually updated within 3 working days after a change to the legislation.

### Provisions in force

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

### Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

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# Taxation Administration Regulation 2003



New South Wales

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

## 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

*Debts 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*

**Part 3 Miscellaneous**

**6 Permitted disclosures**

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