

Taxation Administration Regulation 1996

[1996-655]



New South Wales

Status Information

Currency of version

Repealed version for 20 December 1996 to 30 June 2003 (accessed 28 July 2024 at 4:34)

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.

Notes—

- **Repeal**

The Regulation was repealed by the [Taxation Administration Regulation 2003](#), cl 7 (1) with effect from 1.7.2003.

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](#).

File last modified 1 July 2003

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Taxation Administration Regulation 1996



New South Wales

His 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 1996](#).

2 Commencement

This Regulation commences on 1 January 1997.

3 Definitions

In this Regulation:

the Act means the [Taxation Administration Act 1996](#).

4 Notes

The explanatory note does not form part of this Regulation.

Part 2 Reciprocal taxation laws

5 Reciprocal taxation laws

The following Acts (and any regulations made under those Acts) are reciprocal taxation laws for the purposes of section 82 (c) of the Act:

Commonwealth

[Debts Tax Administration Act 1982](#)

[Fringe Benefits Tax Assessment Act 1986](#)

[Higher Education Funding Act 1988](#)

[Income Tax Assessment Act 1936](#)

[Medicare Levy Act 1986](#)

Petroleum Resource Rent Tax Assessment Act 1987
Sales Tax Assessment Acts 1930
Superannuation Guarantee Charge Act 1992
Taxation (Unpaid Company Tax) Assessment Act 1982
Tobacco Charges Assessment Act 1955
Trust Recoupment Tax Assessment Act 1985
Wool Tax Acts 1964

Australian Capital Territory

Ambulance Service Levy Act 1990
Business Franchise (Liquor) Act 1993
Business Franchise (Tobacco and Petroleum Products) Act 1984
Financial Institutions Duty Act 1987
Gaming Machine Act 1987
Gas Levy Act 1991
Payroll Tax Act 1987
Stamp Duties and Taxes Act 1987
Taxation (Administration) Act 1987

Northern Territory

Business Franchise Act
Debits Tax Act 1990
Energy Resource Consumption Levy Act 1985
Financial Institutions Duty Act 1989
Pay-roll Tax Act
Stamp Duty Act
Taxation (Administration) Act

Queensland

Debits Tax Act 1990
Pay-roll Tax Act 1971
Land Tax Act 1915
Stamp Act 1894
Tobacco Products (Licensing) Act 1988

South Australia

Petroleum Products Regulation Act 1995
Debits Tax Act 1994
Financial Institutions Duty Act 1983
Land Tax Act 1936
Pay-roll Tax Act 1971
Stamp Duties Act 1923
Taxation Administration Act 1996

Tobacco Products (Licensing) Act 1986

Tasmania

Financial Institutions Duty Act 1986

Land and Income Taxation Act 1910

Pay-roll Tax Act 1971

Petroleum Products Business Franchise Licences Act 1981

Stamp Duties Act 1931

Tobacco Business Franchise Licences Act 1980

Victoria

Business Franchise (Petroleum Products) Act 1979

Business Franchise (Tobacco) Act 1974

Debits Tax Act 1990

Financial Institutions Duty Act 1982

Land Tax Act 1958

Pay-roll Tax Act 1971

Stamps Act 1958

Western Australia

Business Franchise (Tobacco) Act 1975

Debits Tax Assessment Act 1990

Financial Institutions Duty Act 1983

Land Tax Assessment Act 1976

Pay-roll Tax Assessment Act 1971

Stamp Act 1921