



New South Wales

## Revenue Laws (Reciprocal Powers) Order 2000

under the

Revenue Laws (Reciprocal Powers) Act 1987

GORDON SAMUELS, Governor

I, the Honourable Gordon Samuels AC, Governor of the State of New South Wales, with the advice of the Executive Council, and in pursuance of section 3 (3) of the *Revenue Laws (Reciprocal Powers) Act 1987*, make the following Order.

Signed at Sydney, this 27th day of January 2000.

MICHAEL EGAN

Treasurer

### Explanatory note

Section 3 (3) of the *Revenue Laws (Reciprocal Powers) Act 1987* provides that the Governor may by order declare a law of the Commonwealth or another State (which is defined to include the Northern Territory and the Australian Capital Territory) 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 the Act. Such an order may also declare:

- (a) an office established for the purpose of administering or executing that law to be the designated Commonwealth or State revenue office in respect of that law, and
- (b) 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.

## **2000 No 40**

Revenue Laws (Reciprocal Powers) Order 2000

Explanatory note

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The objects of this Order are:

- (a) to make an order under section 3 (3) of the Act relating to certain revenue laws of the Commonwealth of Australia, the Australian Capital Territory, the Northern Territory, Queensland, South Australia, Tasmania, Victoria and Western Australia, and
- (b) to repeal the *Revenue Laws (Reciprocal Powers) Order 1997 (the existing Order)* in respect of certain revenue laws of those jurisdictions.

The implied power to repeal the existing Order is pursuant to section 43 (2) of the *Interpretation Act 1987*.

## Revenue Laws (Reciprocal Powers) Order 2000

### 1 Name of Order

This Order is the *Revenue Laws (Reciprocal Powers) Order 2000*.

### 2 Notes

The explanatory note does not form part of this Order.

### 3 Recognised revenue laws

It is declared that:

- (a) each law described in Column 1 of Schedule 1 to this Order is a recognised revenue law for the purposes of the *Revenue Laws (Reciprocal Powers) Act 1987*, and
- (b) each office described in Column 2 of Schedule 1 to this Order is the designated revenue office in respect of the corresponding recognised revenue law described in Column 1 of that Schedule, and
- (c) each office described in Column 3 of Schedule 1 to this Order is the relevant principal New South Wales revenue office in respect of the corresponding recognised revenue law described in Column 1 of that Schedule.

### 4 Repeal

The *Revenue Laws (Reciprocal Powers) Order 1997* published in Gazette No 114 of 24 October 1997 (at pages 8649–8658) is repealed.

## 2000 No 40

Revenue Laws (Reciprocal Powers) Order 2000

Schedule 1 Recognised revenue laws

### Schedule 1 Recognised revenue laws

(Clause 3)

Column 1	Column 2	Column 3
Recognised revenue law	Designated revenue office	Principal New South Wales revenue office
<b>Commonwealth</b>		
<i>Debits Tax Administration Act 1982</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Fringe Benefits Tax Act 1986</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Fringe Benefits Tax Assessment Act 1986</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Higher Education Funding Act 1988</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Income Tax Assessment Act 1936</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Income Tax Assessment Act 1997</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Medicare Levy Act 1986</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Petroleum Resource Rent Tax Assessment Act 1987</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Sales Tax Assessment Acts (Nos 1–9) 1930</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Sales Tax Assessment Acts (Nos 10 and 11) 1985</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Sales Tax Assessment Act 1992</i>	Commissioner of Taxation	Chief Commissioner of State Revenue

## Revenue Laws (Reciprocal Powers) Order 2000

Recognised revenue laws

Schedule 1

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Recognised revenue law</b>	<b>Designated revenue office</b>	<b>Principal New South Wales revenue office</b>
<i>Superannuation Guarantee (Administration) Act 1992</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Superannuation Guarantee Charge Act 1992</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Taxation (Unpaid Company Tax) Assessment Act 1982</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Tobacco Charges Assessment Act 1955</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Trust Recoupment Tax Assessment Act 1985</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<i>Wool Tax (Administration) Act 1964</i>	Commissioner of Taxation	Chief Commissioner of State Revenue
<b>Australian Capital Territory</b>		
<i>Ambulance Service Levy Act 1990</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Debits Tax Act 1997</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Duties Act 1999</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Duties (Consequential and Transitional Provisions) Act 1999</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Financial Institutions Duty Act 1987</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue

**2000 No 40**

## Revenue Laws (Reciprocal Powers) Order 2000

Schedule 1 Recognised revenue laws

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<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Recognised revenue law</b>	<b>Designated revenue office</b>	<b>Principal New South Wales revenue office</b>
<i>Gaming Machine Act 1987</i>	Commissioner for Australian Capital Territory Revenue	Secretary of the Liquor Administration Board
<i>Insurance Levy Act 1998</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Interactive Gambling Act 1998</i>	Commissioner for Australian Capital Territory Revenue	Secretary of the Liquor Administration Board
<i>Payroll Tax Act 1987</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Stamp Duties and Taxes Act 1987</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Subsidies (Liquor and Diesel) Act 1998</i>	Commissioner for Australian Capital Territory Revenue	Secretary of the Liquor Administration Board in respect of liquor and Chief Commissioner of State Revenue in respect of diesel
<i>Taxation Administration Act 1999</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Taxation Administration (Consequential and Transitional Provisions) Act 1999</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue
<i>Tobacco Licensing Act 1984</i>	Commissioner for Australian Capital Territory Revenue	Chief Commissioner of State Revenue

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## Revenue Laws (Reciprocal Powers) Order 2000

Recognised revenue laws

Schedule 1

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Recognised revenue law</b>	<b>Designated revenue office</b>	<b>Principal New South Wales revenue office</b>
<b>Northern Territory</b>		
<i>Business Franchise Act</i>	Commissioner of Taxes	Chief Commissioner of State Revenue
<i>Debits Tax Act</i>	Commissioner of Taxes	Chief Commissioner of State Revenue
<i>Financial Institutions Duty Act</i>	Commissioner of Taxes	Chief Commissioner of State Revenue
<i>Pay-roll Tax Act</i>	Commissioner of Taxes	Chief Commissioner of State Revenue
<i>Stamp Duty Act</i>	Commissioner of Taxes	Chief Commissioner of State Revenue
<i>Taxation (Administration) Act</i>	Commissioner of Taxes	Chief Commissioner of State Revenue
<b>Queensland</b>		
<i>Debits Tax Act 1990</i>	Commissioner of Stamp Duties	Chief Commissioner of State Revenue
<i>Fuel Subsidy Act 1997</i>	Commissioner of Stamp Duties	Chief Commissioner of State Revenue
<i>Land Tax Act 1915</i>	Assistant Commissioner of Land Tax	Chief Commissioner of State Revenue
<i>Pay-roll Tax Act 1971</i>	Assistant Commissioner of Pay-roll Tax	Chief Commissioner of State Revenue
<i>Stamp Act 1894</i>	Assistant Commissioner of Stamp Duties	Chief Commissioner of State Revenue
<i>Tobacco Products (Licensing) Act 1988</i>	Assistant Commissioner of Tobacco Products Licensing	Chief Commissioner of State Revenue

## 2000 No 40

### Revenue Laws (Reciprocal Powers) Order 2000

Schedule 1 Recognised revenue laws

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<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Recognised revenue law</b>	<b>Designated revenue office</b>	<b>Principal New South Wales revenue office</b>
<b>South Australia</b>		
<i>Debits Tax Act 1994</i>	Commissioner of State Taxation	Chief Commissioner of State Revenue
<i>Financial Institutions Duty Act 1983</i>	Commissioner of State Taxation	Chief Commissioner of State Revenue
<i>Land Tax Act 1936</i>	Commissioner of State Taxation	Chief Commissioner of State Revenue
<i>Pay-roll Tax Act 1971</i>	Commissioner of State Taxation	Chief Commissioner of State Revenue
<i>Petroleum Products Regulation Act 1995</i>	Commissioner of State Taxation	Chief Commissioner of State Revenue
<i>Stamp Duties Act 1923</i>	Commissioner of State Taxation	Chief Commissioner of State Revenue
<i>Taxation Administration Act 1996</i>	Commissioner of State Taxation	Chief Commissioner of State Revenue
<i>Tobacco Products Regulation Act 1997</i>	Commissioner of State Taxation	Chief Commissioner of State Revenue
<b>Tasmania</b>		
<i>Financial Institutions Duty Act 1986</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Land and Income Taxation Act 1910</i>	Commissioner of Taxes	Chief Commissioner of State Revenue
<i>Pay-roll Tax Act 1971</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Petroleum Products Business Franchise Licences Act 1981</i>	Registrar of Petroleum Products Business Franchise Licences	Chief Commissioner of State Revenue

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Recognised revenue laws

Schedule 1

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Recognised revenue law</b>	<b>Designated revenue office</b>	<b>Principal New South Wales revenue office</b>
<i>Stamp Duties Act 1931</i>	Commissioner of Stamp Duties	Chief Commissioner of State Revenue
<i>Taxation Administration Act 1997</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Tobacco Business Franchise Licences Act 1980</i>	Registrar of Tobacco Business Franchise Licences	Chief Commissioner of State Revenue
<b>Victoria</b>		
<i>Business Franchise (Petroleum Products) Act 1979</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Business Franchise (Tobacco) Act 1974</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Debits Tax Act 1990</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Financial Institutions Duty Act 1982</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Land Tax Act 1958</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Liquor Control Reform Act 1998</i>	Commissioner of State Revenue	Secretary of the Liquor Administration Board
<i>Pay-roll Tax Act 1971</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Stamps Act 1958</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Taxation Administration Act 1997</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue

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<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Recognised revenue law</b>	<b>Designated revenue office</b>	<b>Principal New South Wales revenue office</b>
<b>Western Australia</b>		
<i>Debits Tax Assessment Act 1990</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Financial Institutions Duty Act 1983</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Fuel Suppliers Licensing Act 1997</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Land Tax Assessment Act 1976</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Pay-roll Tax Assessment Act 1971</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Stamp Act 1921</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue
<i>Tobacco Sellers Licensing Act 1975</i>	Commissioner of State Revenue	Chief Commissioner of State Revenue

BY AUTHORITY