



Revenue Laws (Reciprocal Powers) (Corresponding Laws) 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 (5) of the *Revenue Laws (Reciprocal Powers) Act 1987*, make the following Order.

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

By His Excellency's Command,

MICHAEL EGAN

Treasurer

Explanatory note

Section 3 (5) of the *Revenue Laws (Reciprocal Powers) Act 1987* provides that if satisfied that a law of the Commonwealth or a State (other than New South Wales, but including the Northern Territory and the Australian Capital Territory) corresponds to the Act, the Governor may by order declare that law to be a corresponding law for the purposes of the Act. The effect of such a declaration is that information may be disclosed for the purposes of a New South Wales revenue law if disclosure is permitted under the corresponding law, information obtained under a corresponding law may be used in New South Wales proceedings and

2000 No 41

Revenue Laws (Reciprocal Powers) (Corresponding Laws) Order 2000

Explanatory note

documents may be certified by New South Wales officers for use in legal proceedings under the corresponding law.

An Order (*the existing Order*) specifying the corresponding laws was gazetted on 2 September 1994 in Gazette No 113 at page 5483. The object of this Order is to repeal and replace the existing Order:

- (a) as a consequence of the repeal of the corresponding law of the Australian Capital Territory and the enactment of a new Act, and
- (b) so as to correct the citation of the short title of the corresponding law of the Commonwealth.

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

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1 Name of Order

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

2 Notes

The explanatory note does not form part of this Order.

3 Corresponding laws

It is declared that each law described in Schedule 1 to this Order is a corresponding law for the purposes of the *Revenue Laws (Reciprocal Powers) Act 1987*.

4 Repeal

The Order published in Gazette No 113 of 2 September 1994 (at page 5483) is repealed.

2000 No 41

Revenue Laws (Reciprocal Powers) (Corresponding Laws) Order 2000

Schedule 1 Corresponding laws

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(Clause 3)

Taxation Administration Act 1999 of the Australian Capital Territory
Taxation Administration Act 1953 of the Commonwealth
Taxation (Administration) Act of the Northern Territory
Revenue Laws (Reciprocal Powers) Act 1988 of Queensland
Taxation (Reciprocal Powers) Act, 1989 of South Australia
Taxation (Reciprocal Powers) Act 1993 of Tasmania
Taxation (Reciprocal Powers) Act 1987 of Victoria
Taxation (Reciprocal Powers) Act 1989 of Western Australia

BY AUTHORITY
