1995—No. 141

REVENUE LAWS (RECIPROCAL POWERS) ACT 1987—
REGULATION

(Revenue Laws (Reciprocal Powers) Regulation 1995)

NEW SOUTH WALES

[Published in Gazette No. 36 of 31 March 1995]

HIS Excellency the Governor, with the advice of the Executive Council, and in pursuance of the Revenue Laws (Reciprocal Powers) Act 1987, has been pleased to make the Regulation set forth hereunder.

Peter Collins
Treasurer.

Citation

1. This Regulation may be cited as the Revenue Laws (Reciprocal Powers) Regulation 1995.

Commencement

2. This Regulation commences on 3 April 1995.

Definition


Prescribed New South Wales revenue officers for the purposes of section 12 of the Act

4. (1) The object of this clause is to prescribe the relevant New South Wales revenue officers by whom, or under whose authority, information may be communicated to the Commonwealth and State authorities specified in section 12 (1) of the Act.

(2) For the purposes of section 12 of the Act, the holder of an office specified in Column 2 of Schedule 1 is the prescribed New South Wales revenue officer for the corresponding New South Wales revenue law specified in Column 1 of that Schedule.
Repeal
5. The Revenue Laws (Reciprocal Powers) Regulation 1987 is repealed.

SCHEDULE 1—PRESCRIBED NEW SOUTH WALES REVENUE OFFICERS

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>New South Wales revenue law</td>
<td>New South Wales revenue officer</td>
</tr>
<tr>
<td>Stamp Duties Act 1920</td>
<td>Chief Commissioner of Stamp Duties</td>
</tr>
<tr>
<td>Land Tax Act 1956 and Land Tax Management Act 1956</td>
<td>Chief Commissioner of Land Tax</td>
</tr>
<tr>
<td>Pay-roll Tax Act 1971</td>
<td>Chief Commissioner of Pay-roll Tax</td>
</tr>
<tr>
<td>Registered Clubs Act 1976</td>
<td>Secretary of the Liquor Administration Board</td>
</tr>
<tr>
<td>Liquor Act 1982</td>
<td>Secretary of the Liquor Administration Board</td>
</tr>
<tr>
<td>Health Insurance Levies Act 1982</td>
<td>Chief Commissioner for Health Insurance Levies</td>
</tr>
<tr>
<td>Business Franchise Licences (Petroleum Products) Act 1987</td>
<td>Chief Commissioner for Business Franchise Licences (Petroleum Products)</td>
</tr>
<tr>
<td>Business Franchise Licences (Tobacco) Act 1987</td>
<td>Chief Commissioner for Business Franchise Licences (Tobacco)</td>
</tr>
<tr>
<td>Debits Tax Act 1990</td>
<td>Chief Commissioner of Stamp Duties</td>
</tr>
</tbody>
</table>
NOTES

TABLE OF PROVISIONS

1. Citation
2. Commencement
3. Definition
4. Prescribed New South Wales revenue officers for the purposes of section 12 of the Act
5. Repeal

EXPLANATORY NOTE

The object of this Regulation is to repeal and remake, with no changes in substance, the provisions of the Revenue Laws (Reciprocal Powers) Regulation 1987. The new Regulation prescribes the relevant New South Wales revenue officers by whom, or under whose authority, information may be communicated to the Commonwealth and State authorities specified in section 12 (1) of the Act.

This Regulation is made under the Revenue Laws (Reciprocal Powers) Act 1987, including section 21 (the general regulation making power) and section 12.

This Regulation comprises or relates to matters of a machinery nature.

This Regulation is made in connection with the staged repeal of subordinate legislation under the Subordinate Legislation Act 1989.