



New South Wales

Revenue Laws (Reciprocal Powers) Amendment Regulation 1997

under the

Revenue Laws (Reciprocal Powers) Act 1987

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Revenue Laws (Reciprocal Powers) Act 1987*.

MICHAEL EGAN, M.L.C.,

Treasurer

Explanatory note

The object of this Regulation is to amend the *Revenue Laws (Reciprocal Powers) Regulation 1995* so as:

- (a) to prescribe, for the purposes of the definition of ***New South Wales revenue law*** in the *Revenue Laws (Reciprocal Powers) Act 1987*, the *Accommodation Levy Act 1997* as a New South Wales revenue law, and
- (b) to update certain references to the Chief Commissioner of State Revenue in Schedule 1 to the Regulation, and
- (c) to prescribe the Chief Commissioner of State Revenue as the relevant New South Wales revenue officer by whom, or under whose authority, information may be communicated to the Commonwealth and State authorities as set out in section 12 (1) of the Act.

This Regulation is made under the *Revenue Laws (Reciprocal Powers) Act 1987*, including sections 21 (the general regulation-making power) and 12 and paragraph (m) of the definition of ***New South Wales revenue law*** in section 3 (1).

1997 No 573

Clause 1 Revenue Laws (Reciprocal Powers) Amendment Regulation 1997

**Revenue Laws (Reciprocal Powers) Amendment
Regulation 1997**

1 Name of Regulation

This Regulation is the *Revenue Laws (Reciprocal Powers)
Amendment Regulation 1997*.

**2 Amendment of Revenue Laws (Reciprocal Powers) Regulation
1995**

The *Revenue Laws (Reciprocal Powers) Regulation 1995* is
amended as set out in Schedule 1.

3 Notes

The explanatory note does not form part of this Regulation.

Schedule 1 Amendments

(Clause 2)

[1] Clause 3A

Insert after clause 3:

3A Prescribed New South Wales revenue laws

For the purposes of paragraph (m) of the definition of *New South Wales revenue law* in section 3 (1) of the Act, the following Acts are prescribed:
Accommodation Levy Act 1997

[2] Schedule 1 Prescribed New South Wales revenue officers

Omit “Chief Commissioner of Stamp Duties”, “Chief Commissioner of Land Tax”, “Chief Commissioner of Pay-roll Tax” and “Chief Commissioner for Health Insurance Levies” wherever occurring.

Insert instead “Chief Commissioner of State Revenue”.

[3] Schedule 1

Insert at the end of the Schedule, in columns 1 and 2 respectively, the following matter:

<i>Taxation Administration Act 1996</i>	Chief Commissioner of State Revenue
<i>Accommodation Levy Act 1997</i>	Chief Commissioner of State Revenue