

Taxation Administration Amendment Regulations 2021

SL 2021/116

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Taxation Administration Amendment Regulations 2021*.

2. Commencement

These regulations come into operation as follows —

- (a) regulations 1 and 2 — on the day on which these regulations are published in the *Gazette*;
- (b) the rest of the regulations — on the day after that day.

3. Regulations amended

These regulations amend the *Taxation Administration Regulations 2003*.

4. Regulation 2B inserted

Before regulation 3A insert:

2B. Term used: tax information

In these regulations —

tax information means information or material that was disclosed to or obtained by the Commissioner under a taxation Act.

5. Regulation 13D amended

Delete regulation 13D(2) and insert:

- (2) If a member of the Parliament of the State or of the Commonwealth writes to the Minister on behalf of a person about the person's taxation affairs, the Commissioner may disclose tax information that relates to the person to the Minister for the purpose of enabling the Minister to respond to the member.

6. Regulation 13F replaced

Delete regulation 13F and insert:

13F. Disclosure of information to Australian Border Force Commissioner (s. 114(3)(g))

For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose tax information to the Australian Border Force Commissioner (as defined in the *Australian Border Force Act 2015* (Commonwealth) section 4(1)).

7. Regulation 13H amended

Delete regulation 13H(2) and insert:

- (2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose tax information to the ACNC Commissioner for a purpose related to the administration of a taxation Act or the *Australian Charities and Not-for-profits Commission Act 2012* (Commonwealth).

8. Regulation 13L amended

- (1) In regulation 13L(1) delete the definition of *tax information*.
- (2) In regulation 13L(1) in the definition of *public sector agency* delete “section 3(1);” and insert:

section 3(1).

9. Regulation 13M replaced

Delete regulation 13M and insert:

13M. Disclosure of information to Australian Building and Construction Commissioner (s. 114(3)(g))

- (1) In this regulation —
- Australian Building and Construction Commissioner* means the Australian Building and Construction Commissioner referred to in the *Building and Construction Industry (Improving Productivity) Act 2016* (Commonwealth) section 15(1).

- (2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose tax information to the Australian Building and Construction Commissioner for a purpose related to the Australian Building and Construction Commissioner carrying out their functions under the *Building and Construction Industry (Improving Productivity) Act 2016* (Commonwealth).

13N. Disclosure of information to Building Commissioner (s. 114(3)(g))

- (1) In this regulation —
Building Commissioner means the officer referred to in the *Building Services (Complaint Resolution and Administration) Act 2011* section 85.
- (2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose tax information to the Building Commissioner for a purpose related to the Building Commissioner carrying out their functions under the *Building Services (Complaint Resolution and Administration) Act 2011*.

13O. Disclosure of information to Commissioner for Consumer Protection (s. 114(3)(g))

- (1) In this regulation —
Commissioner for Consumer Protection means the person designated as the Commissioner under the *Fair Trading Act 2010* section 55.
- (2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose tax information to the Commissioner for Consumer Protection for a purpose related to the Commissioner for Consumer Protection carrying out their functions under the *Motor Vehicle Dealers Act 1973*.

13P. Disclosure of information to industrial inspectors (s. 114(3)(g))

- (1) In this regulation —
industrial inspector means a person designated as an industrial inspector under the *Industrial Relations Act 1979* section 98(1).
- (2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose tax information to an industrial inspector for a purpose related to the industrial inspector carrying out their functions under any of the following Acts —
 - (a) the *Children and Community Services Act 2004*;
 - (b) the *Industrial Relations Act 1979*;

- (c) the *Long Service Leave Act 1958*;
- (d) the *Minimum Conditions of Employment Act 1993*.

V. MOLAN, Clerk of the Executive Council.
