Taxation Administration Amendment Regulations 2012

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Taxation Administration Amendment Regulations 2012*.

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 14 amended

Delete regulation 14(2) and (3) and insert:

- (2) For the purposes of section 115(d) of the Act, the format for sending computer data is by attaching to the Web Enquiry Form located at www.finance.wa.gov.au an electronic document of any of the following types
 - (a) Adobe Portable Document Format (PDF);
 - (b) compressed files (ZIP);
 - (c) Graphics Interchange Format (GIF);
 - (d) Joint Photographic Experts Group (JPG, JPEG);
 - (e) Microsoft Excel (XLS, XLXS);
 - (f) Microsoft Word (DOC, DOCX);
 - (g) Tagged Image File Format (TIFF);
 - (h) Text (TXT).
- (3) For the purposes of section 115(d) of the Act, the address for serving a document as set out in subregulation (2) is www.finance.wa.gov.au.

By Command of the Governor,

G. MOORE, Clerk of the Executive Council.