

Taxation Administration Amendment Regulations 2018

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Taxation Administration Amendment Regulations 2018*.

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. Regulations 13F to 13H inserted

After regulation 13E insert:

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

For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose to the Australian Border Force Commissioner (as defined in the *Australian Border Force Act 2015* (Commonwealth) section 4(1)) information or material that was disclosed to or obtained by the Commissioner under a taxation Act.

13G. Disclosure of information about employers of apprentices (section 114(3)(g))

- (1) In this regulation —

chief executive officer means the chief executive officer of the department of the Public Service principally assisting in the administration of the *Vocational Education and Training Act 1996* (except Part 4);

employer has the meaning given in the *Pay-roll Tax Assessment Act 2002* Glossary clause 1;

wages has the meaning given in the *Pay-roll Tax Assessment Act 2002* Glossary clause 1.

- (2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose to the chief executive officer information or material relating to an employer who pays wages to or in relation to a person who is an apprentice under a training contract registered under the *Vocational Education and Training Act 1996* Part 7 Division 2.

13H. Disclosure of information about charities and not-for-profits (section 114(3)(g))

- (1) In this regulation —
ACNC Commissioner means the Commissioner of the Australian Charities and Not-for-profits Commission established by the *Australian Charities and Not-for-profits Commission Act 2012* (Commonwealth) section 110-5.
- (2) For the purposes of section 114(3)(g) of the Act, the Commissioner may, for purposes relating to the administration of a taxation Act or the *Australian Charities and Not-for-profits Commission Act 2012* (Commonwealth), disclose to the ACNC Commissioner information or material about the affairs of a person that was disclosed to or obtained by the Commissioner under a taxation Act.

R. NEILSON, Clerk of the Executive Council.
