Taxation Administration Amendment Regulations 2019

Made by the Governor in Executive Council.

1. Citation

These regulations are the Taxation Administration Amendment Regulations 2019.

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 13I inserted

After regulation 13H insert:

13I. Disclosure of information to administrative authorities for the Rates and Charges (Rebates and Deferments) Act 1992 (s. 114(3)(g))

(1) In this regulation —

administrative authority has the meaning given in the Rates and Charges (Rebates and Deferments) Act 1992 section 3(1).

(2) For the purposes of section 114(3)(g) of the Act, the Commissioner may, for a purpose related to the administration of the Rates and Charges (Rebates and Deferments) Act 1992, disclose to an administrative authority information or material about the affairs of a person that was disclosed to or obtained by the Commissioner under the Land Tax Assessment Act 2002.