Taxation Administration Act 2003

Taxation Administration Amendment Regulations 2020

SL 2020/40

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Taxation Administration Amendment Regulations 2020*.

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 13J and 13K inserted

After regulation 13I insert:

13J. Disclosure of information to WorkCover WA (s. 114(3)(g))

(1) In this regulation —

WorkCover WA has the meaning given in the *Workers' Compensation and Injury Management Act 1981* section 5(1).

(2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose information or material to WorkCover WA for a purpose related to WorkCover WA carrying out its functions under the *Workers' Compensation and Injury Management Act 1981*.

13K. Disclosure of information to Corruption and Crime Commissioner (s. 114(3)(g))

(1) In this regulation —

Corruption and Crime Commission means the Commission as defined in the *Corruption, Crime and Misconduct Act 2003* section 3(1);

Corruption and Crime Commissioner means the Commissioner as defined in the *Corruption, Crime and Misconduct Act 2003* section 3(1).

(2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose information or material to the Corruption and Crime Commissioner for a purpose related to the Corruption and Crime Commission carrying out its functions under the *Corruption, Crime and Misconduct Act 2003*.

5. Regulation 14A amended

(1) In regulation 14A(1) insert in alphabetical order:

Commissioner Fair Trading means the Commissioner as defined in the *Fair Trading Act 2010* section 6;

functions, in relation to a relevant recipient, means —

(a) in the case of the Legal Practice Board — the Legal Practice Board's functions under the *Legal Profession Act 2008*; or

(b) in the case of the Commissioner Fair Trading — the Commissioner Fair Trading's functions under the *Fair Trading Act 2010*;

Legal Practice Board means the Board as defined in the *Legal Profession Act 2008* section 3;

legal practitioner means an Australian legal practitioner as defined in the *Legal Profession Act 2008* section 3;

relevant recipient means —

(a) in relation to a legal practitioner — the Legal Practice Board; or

(b) in relation to a settlement agent — the Commissioner Fair Trading;

(2) In regulation 14A(1) in the definition of ***STR arrangement*** after "which" insert:

a legal practitioner or

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

(2) Subregulation (3) applies if —

(a) a legal practitioner or a settlement agent has entered into an STR arrangement; and

(b) an investigation is carried out under Part 8 of the Act in relation to the STR arrangement.

(3) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose to a relevant recipient, for a purpose related to the relevant recipient carrying out its functions, information or material relating to the legal practitioner or settlement agent that was disclosed to or obtained by the Commissioner as part of the investigation under Part 8 of the Act.

Note: The heading to amended regulation 14A is to read:

Disclosure of information about legal practitioners and settlement agents (s. 114(3)(g))

M. INGLIS, Clerk of the Executive Council.

Taxation Administration Amendment Regulations (No. 3) 2020

SL 2020/48

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Taxation Administration Amendment Regulations (No. 3) 2020*.

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 13L inserted

Before regulation 13 insert:

13L. Disclosure of information to public sector agencies for purpose of COVID-19 relief measures (section 114(3)(g))

(1) In this regulation —

COVID-19 relief measure means a measure to provide financial relief to persons who are affected economically by the COVID-19 pandemic;

public sector agency means an agency as defined in the *Public Sector Management Act 1994* section 3(1);

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

(2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose tax information to the chief executive officer of a public sector agency for the following purposes —

(a) to assist in developing policy for COVID-19 relief measures;

(b) to assist in delivering COVID-19 relief measures;

(c) to assist in evaluating the effectiveness of COVID-19 relief measures.

N. HAGLEY, Clerk of the Executive Council.