

13. Circumstances in which confidential information may be disclosed (section 114)

- (1) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose information about the affairs of a person that was disclosed or obtained under Part IIIC of the *Stamp Act 1921* to the Director General as defined in section 76B of the *Stamp Act 1921*.
- (2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose to the chief executive officer of the Department of Industry and Resources, in relation to the sale, transfer or value of petroleum titles and mining tenements, information relating to any or all of the following —
 - (a) exploration permits, drilling reservations, production licences, retention leases and production access authorities granted pursuant to the *Petroleum Act 1967*;
 - (b) exploration permits, production licences, retention leases and pipeline licences granted under the *Petroleum (Submerged Lands) Act 1982 (WA)*;
 - (c) pipeline licences granted pursuant to the *Petroleum Pipelines Act 1969 (WA)*.
- (3) For the purposes of section 114(3)(g) of the Act, information identifying persons authorised to pay stamp duty under a special tax return arrangement may be disclosed to the chief executive officer of the Department of Land Administration.