

TR302*

Taxation Administration Act 2003

Taxation Administration Amendment Regulations 2009

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Taxation Administration Amendment Regulations 2009*.

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 5A amended

- (1) In regulation 5A(1) delete “stamping”.

- (2) In regulation 5A(2) —
- (a) delete “stamping”;
 - (b) delete “stamp duty payable on an instrument” and insert:

duty payable on a transaction or instrument
 - (c) delete paragraphs (b)(i) and (ii) and “or” after subparagraph (i) and insert:
 - (i) whether duty was payable; or
 - (ii) the amount of duty payable;
 - (d) after paragraph (a) insert:

and

- (3) In regulation 5A(3) insert in alphabetical order:

duty means duty under the *Duties Act 2008* or stamp duty under the *Stamp Act 1921*;

- (4) In regulation 5A(3) in the definition of *online stamping arrangement* —
- (a) delete “*stamping*”;
 - (b) delete “stamp duty payable on an instrument” and insert:

duty payable on a transaction or instrument

5. Regulation 9 amended

In regulation 9(1) —

- (a) in paragraph (c) delete “1921.” and insert:

1921; or
- (b) after paragraph (c) insert:

(d) the *Duties Act 2008*.
- (c) after paragraph (a) insert:

or

6. Regulation 13 replaced

Delete regulation 13 and insert:

13A. Disclosure of information about vehicle licensing (section 114(3)(g))

(1) In this regulation —

DG (vehicle licensing) means the chief executive officer of the department of the Public Service principally assisting in the administration of the provisions that the *Road Traffic Act 1974* section 5(1) defines as the *licensing provisions of this Act*.

(2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose to the DG (vehicle licensing) information about the affairs of a person that was disclosed or obtained under —

- (a) the *Stamp Act 1921* Part IIIC; or
- (b) the *Duties Act 2008* Chapter 5.

13B. Disclosure of information about petroleum matters (section 114(3)(g))

(1) In this regulation —

CEO (petroleum) means the chief executive officer of the department of the Public Service principally assisting in the administration of the *Petroleum and Geothermal Energy Resources Act 1967*.

[The Petroleum Act 1967 was renamed by the Petroleum Amendment Act 2007 and is now the Petroleum and Geothermal Energy Resources Act 1967.]

(2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose to the CEO (petroleum), 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 and Geothermal Energy Resources Act 1967*;
- (b) exploration permits, production licences, retention leases and pipeline licences granted under the *Petroleum (Submerged Lands) Act 1982*;
- (c) pipeline licences granted pursuant to the *Petroleum Pipelines Act 1969*.

13C. Disclosure about land transfers (section 114(3)(g))

- (1) In this regulation —
- CEO (Landgate)** means the chief executive officer of the Western Australian Land Information Authority;
- duty** means —
- (a) transfer duty under the *Duties Act 2008* Chapter 2; or
 - (b) stamp duty under the *Stamp Act 1921*.
- (2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose to the CEO (Landgate) information identifying persons authorised to pay duty under a special tax return arrangement.

13. Disclosure of information about pastoral lessees (section 114(3)(g))

- (1) In this regulation —
- Pastoral Lands Board** means the Pastoral Lands Board established by the *Land Administration Act 1997* section 94;
- pastoral lessee** has the meaning given in the *Land Administration Act 1997* section 3(1).
- (2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose to the Pastoral Lands Board information about the affairs of persons who are or were pastoral lessees that was disclosed to or obtained by the Commissioner under the *Duties Act 2008* or the *Stamp Act 1921*.

7. Regulation 14 amended

- (1) In regulation 14(1) —
- (a) in paragraph (c) delete “(08) 9262 1348.” and insert:

(08) 9226 0841; and
 - (b) after paragraph (c) insert:

(d) for duties under the *Duties Act 2008* —
(08) 9226 0834.
 - (c) after paragraph (a) insert:

and

- (2) In regulation 14(3) —
- (a) in paragraph (c) delete “payroll@dtf.wa.gov.au.” and insert:

payroll@dtf.wa.gov.au; and
 - (b) after paragraph (c) insert:
 - (d) for duties under the *Duties Act 2008* —
duties@dtf.wa.gov.au.
 - (c) after paragraph (a) insert:

and

By Command of the Governor,

PETER CONRAN, Clerk of the Executive Council.