

TF301*

Taxation Administration Act 2003

Taxation Administration Amendment Regulations (No. 3) 2004

Made by the Governor in Executive Council.

1. Citation

These are the *Taxation Administration Amendment Regulations (No. 3) 2004*.

2. Commencement

These regulations come into operation on 1 January 2005.

3. The regulations amended

The amendments in these regulations are to the *Taxation Administration Regulations 2003**.

[* *Published in Gazette 27 June 2003, p. 2419-22.*

For amendments to 23 November 2004 see Gazette 7 May and 13 August 2004.]

4. Regulation 10 replaced

Regulation 10 is repealed and the following regulation is inserted instead —

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10. Exemption from requirement to keep tax records (section 91)

For the purposes of section 91(1) of the Act tax records are not required to be kept —

- (a) by a company that has gone into liquidation and been wound up; or
- (b) by a financial institution (as defined in the *Stamp Act 1921*) in relation to stamp duty paid on a cheque.

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By Command of the Governor,

M. TRAVERS, Clerk of the Executive Council.