

TR302*

Taxation Administration Act 2003

Taxation Administration Amendment Regulations 2013

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Taxation Administration Amendment Regulations 2013*.

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) regulations 3 and 8 — on the day after that day;
- (c) the rest of the regulations — on 1 January 2014.

3. Regulations amended

These regulations amend the *Taxation Administration Regulations 2003*.

4. Regulation 3 amended

In regulation 3 delete “3.5% per annum.” and insert:

2.7% per annum.

5. Regulation 4 amended

In regulation 4 delete “3.5% per annum.” and insert:

2.7% per annum.

6. Regulation 5 amended

In regulation 5 delete “11.5% per annum.” and insert:

10.7% per annum.

7. Regulation 5B inserted

After regulation 5A insert:

5B. Rate of interest for refunds (section 54(2A))

The rate of interest payable for the purposes of section 54(2A) of the Act is 2.7% per annum.

8. Regulation 13E inserted

After regulation 13D insert:

**13E. Disclosure of information to an interstate official:
first home owner grant (section 114(3)(g))**

(1) In this regulation —

corresponding law has the meaning given in the *First Home Owner Grant Act 2000* section 3(1).

(2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose information or material to an official administering a corresponding law, for a purpose related to the administration of the corresponding law.

G. MOORE, Clerk of the Executive Council.
