

SX301

TAXATION (RECIPROCAL POWERS) ACT 1989

TAXATION (RECIPROCAL POWERS) REGULATIONS 1990

Made by His Excellency the Governor in Executive Council.

Citation

1. These regulations may be cited as the *Taxation (Reciprocal Powers) Regulations 1990*.

Commencement

2. These regulations shall come into operation on the day on which the *Taxation (Reciprocal Powers) Act 1989* comes into operation.

Prescribed form of search warrant

3. For the purposes of section 7 (1) of the Act, the form in Schedule 1 is prescribed as the form of a search warrant.

Schedule 1

(Regulation 3)

Form 1

WESTERN AUSTRALIA
TAXATION (RECIPROCAL POWERS) ACT 1989
TAXATION (RECIPROCAL POWERS) REGULATIONS 1990

SEARCH WARRANT

I, [insert name of justice of the peace issuing search warrant] of
..... being a justice of the peace
and being satisfied by complaint on oath made by [insert name of authorized
officer making complaint] that there is reasonable ground for suspecting that
there are on premises situated at [insert particulars of premises] used for
residential purposes—

(a) books that relate to the question of whether or not a recognized revenue
law is being or has been contravened;* or

(b) relevant goods that are relevant to the assessment or collection of a
licence fee relating to relevant goods,*

hereby issue this search warrant authorizing [insert name of authorized person]
to enter and search those premises and in doing so to exercise the powers
conferred by section 7 (2) of the *Taxation (Reciprocal Powers) Act 1989*.

Issued on the day ofat
.....

by
Justice of the Peace.

*Delete if inapplicable.

By His Excellency's Command,

M. C. WAUCHOPE, Clerk of the Council.

