Taxation Administration Act 2003

Taxation Administration Amendment Regulations 2019

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Taxation Administration Amendment Regulations 2019*.

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 13I inserted**

After regulation 13H insert:

13I. *Disclosure of information to administrative authorities for the Rates and Charges (Rebates and Deferments) Act 1992 (s. 114(3)(g))*

(1) In this regulation —

*administrative authority* has the meaning given in the *Rates and Charges (Rebates and Deferments) Act 1992* section 3(1).

(2) For the purposes of section 114(3)(g) of the Act, the Commissioner may, for a purpose related to the administration of the *Rates and Charges (Rebates and Deferments) Act 1992*, disclose to an administrative authority information or material about the affairs of a person that was disclosed to or obtained by the Commissioner under the *Land Tax Assessment Act 2002*.

R. NEILSON, Clerk of the Executive Council.