
TREASURY AND FINANCE

TR301

Taxation Administration Act 2003

**Taxation Administration Amendment
Regulations (No. 3) 2020**

SL 2020/48

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Taxation Administration Amendment Regulations (No. 3) 2020*.

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 13L inserted

Before regulation 13 insert:

**13L. Disclosure of information to public sector agencies
for purpose of COVID-19 relief measures
(section 114(3)(g))**

- (1) In this regulation —

COVID-19 relief measure means a measure to provide financial relief to persons who are affected economically by the COVID-19 pandemic;

public sector agency means an agency as defined in the *Public Sector Management Act 1994* section 3(1);

tax information means information or material that was disclosed to or obtained by the Commissioner under a taxation Act.

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- (2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose tax information to the chief executive officer of a public sector agency for the following purposes —
- (a) to assist in developing policy for COVID-19 relief measures;
 - (b) to assist in delivering COVID-19 relief measures;
 - (c) to assist in evaluating the effectiveness of COVID-19 relief measures.

N. HAGLEY, Clerk of the Executive Council.
