TR301

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.