

1983

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

THE SENATE

National Crime Authority (Consequential Amendments) Bill  
1983

EXPLANATORY MEMORANDUM

(Circulated by authority of Senator the Honourable Gareth Evans,  
Attorney-General)



## OUTLINE

The purpose of this Bill is to amend the Income Tax Assessment Act 1936 and the Royal Commissions Act 1902 in consequence of the enactment of the National Crime Authority Bill 1983.

NOTES ON CLAUSES

PART I - PRELIMINARY

Clause 1 - This clause states the title of the Bill.

Clause 2 - The date of operation is dealt with.

PART II - AMENDMENT OF THE INCOME TAX ASSESSMENT ACT 1936

Clause 3 - This clause is formal.

Clause 4 - This clause inserts into section 16 of the Income Tax Assessment Act 1936 provisions enabling certain Royal Commissions, including the Royal Commission on the Activities of the Federated Ship Painters and Dockers Union and the Royal Commission of Inquiry into Drug Trafficking, to communicate to the National Crime Authority taxation information received by such Commissions pursuant to the provisions of section 16 of the Act and which in the opinion of the Royal Commission, relates or may relate to an investigation by the Authority.

This clause also inserts into section 16 of the Income Tax Assessment Act 1936 provisions enabling a member of the National Crime Authority to apply to a Judge of the Federal Court of Australia for an order that taxation information specified in the order and relevant to an investigation by the Authority be disclosed by the Commissioner of Taxation to the Authority.

The clause also contains the following safeguards: such applications by the Authority are to be made in writing supported by affidavit; the Commissioner of Taxation is to be given an opportunity to bring to the Judge's notice any matter considered relevant to the application; the Judge may require further information; an order is not to be made unless the Judge is satisfied that reasonable grounds exist for believing that the information sought is relevant to the investigation and is not readily obtainable from any other source.

The clause prohibits the Authority or any of its staff from divulging or communicating information received under an order. Exceptions are made for communication in the course of a private hearing of the Authority or within the Authority for the purposes of any investigation by the Authority, or to the person to whose affairs the information relates, or the person who furnished the information to the Commissioner.

PART III - AMENDMENTS TO THE ROYAL COMMISSIONS ACT 1902

Clause 5 - This clause is formal.

Clause 6 - This clause makes an amendment to section 6F of the Royal Commissions Act 1902 consequent upon that made by Clause 7 below.

Clause 7 - This clause amends section 6P of the Royal Commissions Act 1902 by inserting a provision enabling a Royal Commission if in its opinion it is appropriate to do so, to communicate or furnish to the National Crime Authority information, evidence, documents or things obtained in the course of its

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inquiry and which, in the Commission's opinion, relate or may relate to an investigation conducted by the Authority. The reference to the National Crimes Commission is deleted.



