

1994—No. 15

**REVENUE LAWS (RECIPROCAL POWERS) ACT 1987—
ORDER**

(Relating to corresponding laws of other jurisdictions)

NEW SOUTH WALES



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(L.S.) P. R. SINCLAIR, Governor.

I, Rear Admiral PETER ROSS SINCLAIR, A.C., Governor of the State of New South Wales, with the advice of the Executive Council, and in pursuance of section 3 (5) of the Revenue Laws (Reciprocal Powers) Act 1987, do, by this my Order, declare that each law specified in the Schedule to this Order is a corresponding law for the purposes of that Act.

Signed at Sydney, this 22nd day of December, 1993.

By His Excellency's Command,

PETER COLLINS
Treasurer.

SCHEDULE

Taxation (Administration) Act 1987 of the Australian Capital Territory
Taxation Administration Act 1953 of the Commonwealth
Taxation (Administration) Act of the Northern Territory
Revenue Laws (Reciprocal Powers) Act 1988 of Queensland

Taxation (Reciprocal Powers) Act, 1989 of South Australia

Taxation (Reciprocal Powers) Act 1987 of Victoria

Taxation (Reciprocal Powers) Act 1989 of Western Australia

EXPLANATORY NOTE

Section 3 (5) of the Revenue Laws (Reciprocal Powers) Act 1987 provides for the Governor-in-Council, by order, to declare that a law of another jurisdiction is a corresponding law for the purposes of that Act. The effect of such a declaration is that information may be disclosed for the purposes of a New South Wales revenue law if disclosure is permitted under the corresponding law, information obtained under a corresponding law may be used in New South Wales proceedings and documents may be certified by New South Wales officers for use in legal proceedings under the corresponding law.

The object of this Order is to declare specified laws of other jurisdictions to be corresponding laws for the purposes of the Revenue Laws (Reciprocal Powers) Act 1987.
