

FIRST PRINT

## LAND TAX MANAGEMENT (AMENDMENT) BILL 1986

NEW SOUTH WALES



### EXPLANATORY NOTE

**(This Explanatory Note relates to this Bill as introduced into Parliament)**

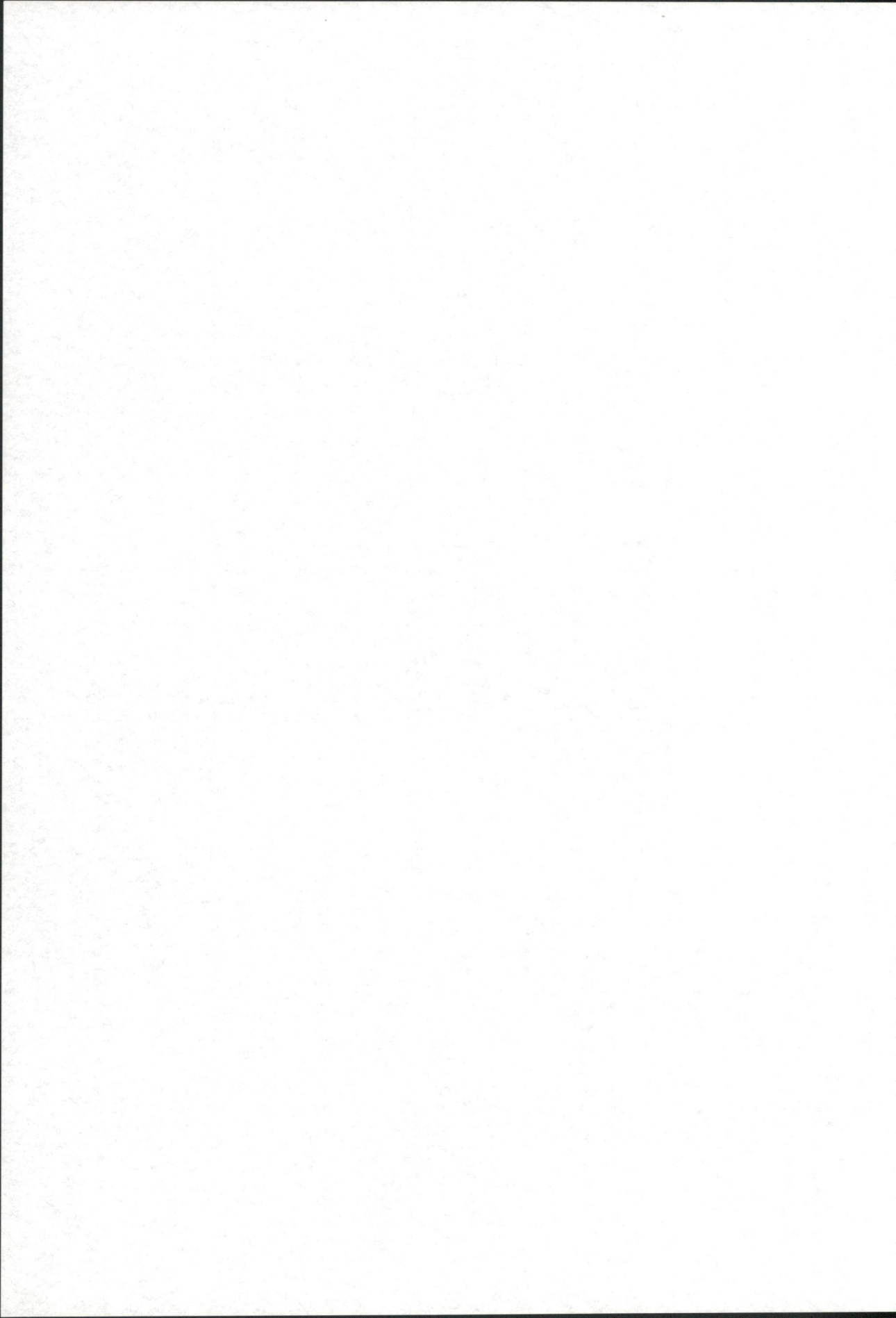
This Bill is cognate with the Pay-roll Tax (Amendment) Bill 1986.

The object of this Bill is to amend the Land Tax Management Act 1956 so as to provide that the Chief Commissioner of Land Tax may perform the functions of a State taxation officer under Part IIIA of the Taxation Administration Act 1953 of the Commonwealth, which provides for the exchange of information and other co-operation between Commonwealth and State taxation authorities in the enforcement of taxation laws.

Clause 1 specifies the short title of the proposed Act.

Clause 2 effects the amendment described above.

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# LAND TAX MANAGEMENT (AMENDMENT) BILL 1986

NEW SOUTH WALES



## TABLE OF PROVISIONS

1. Short title
  2. Amendment of Act No. 26, 1956, s. 6 (Disclosure of information, etc.)
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# LAND TAX MANAGEMENT (AMENDMENT) BILL 1986

NEW SOUTH WALES



No. , 1986

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## A BILL FOR

An Act to amend the Land Tax Management Act 1956 to confer on the Chief Commissioner of Land Tax certain functions under the Taxation Administration Act 1953 of the Commonwealth.

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*Land Tax Management (Amendment) 1986*

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**BE** it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:

**5 Short title**

**1.** This Act may be cited as the "Land Tax Management (Amendment) Act 1986".

**Amendment of Act No. 26, 1956, s. 6 (Disclosure of information, etc.)**

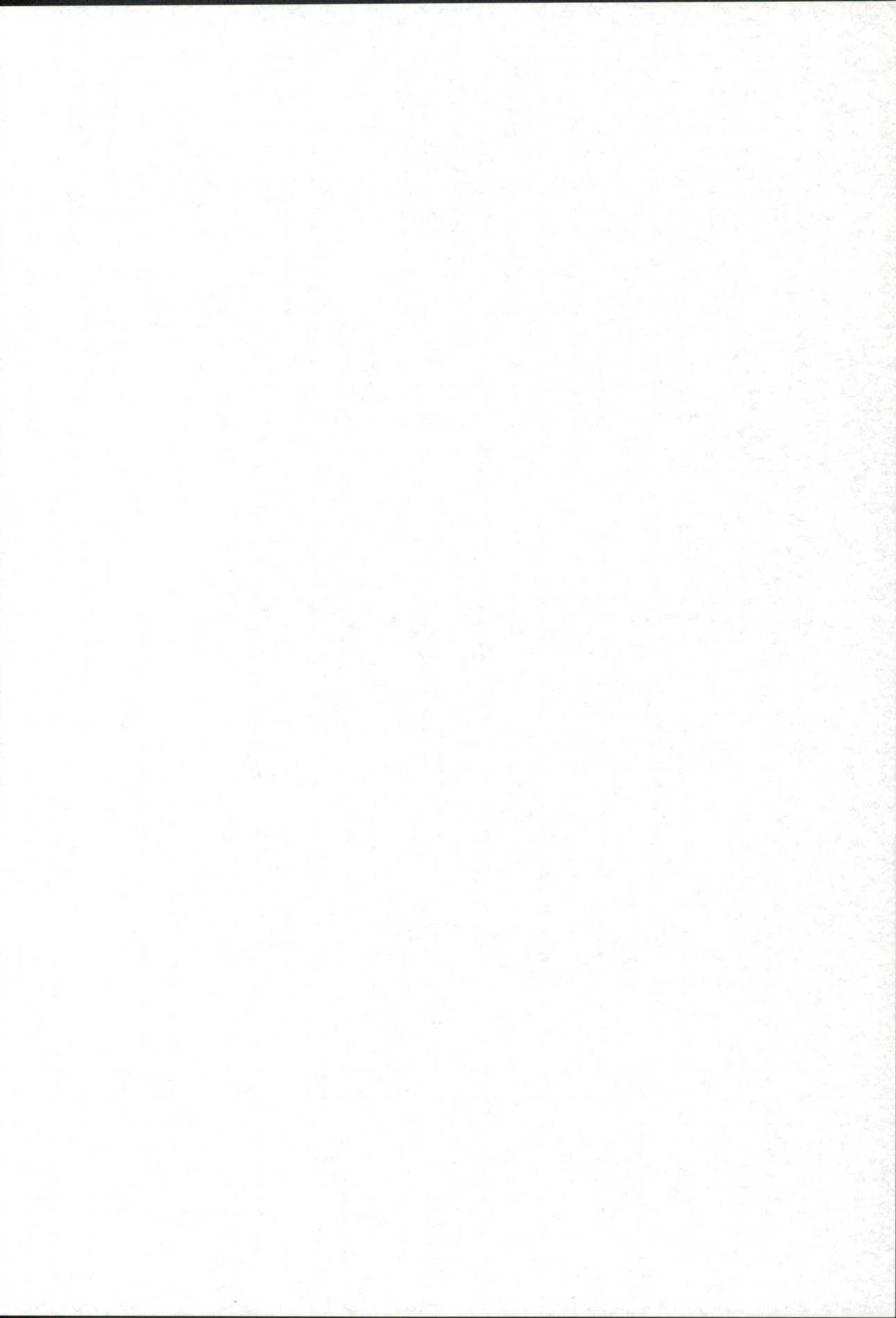
**2.** The Land Tax Management Act 1956 is amended by inserting after 10 section 6 (2A) the following subsection:

(2B) Notwithstanding anything contained in this section, the Chief Commissioner may perform the functions of a State taxation officer under Part IIIA of the Taxation Administration Act 1953 of the Commonwealth, as amended and in force for the time being.

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BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1986







**LAND TAX MANAGEMENT (AMENDMENT) ACT 1986**  
**No. 90**

NEW SOUTH WALES



**TABLE OF PROVISIONS**

1. Short title
  2. Amendment of Act No. 26, 1956, s. 6 (Disclosure of information, etc.)
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**LAND TAX MANAGEMENT (AMENDMENT) ACT 1986**  
**No. 90**

**NEW SOUTH WALES**



**Act No. 90, 1986**

An Act to amend the Land Tax Management Act 1956 to confer on the Chief Commissioner of Land Tax certain functions under the Taxation Administration Act 1953 of the Commonwealth. [Assented to, 26 May 1986]

*Land Tax Management (Amendment) 1986*

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BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:

**Short title**

1. This Act may be cited as the "Land Tax Management (Amendment) Act 1986".

**Amendment of Act No. 26, 1956, s. 6 (Disclosure of information, etc.)**

2. The Land Tax Management Act 1956 is amended by inserting after section 6 (2A) the following subsection:

(2B) Notwithstanding anything contained in this section, the Chief Commissioner may perform the functions of a State taxation officer under Part IIIA of the Taxation Administration Act 1953 of the Commonwealth, as amended and in force for the time being.

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BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1986