FIRST PRINT

STAMP DUTIES (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 Stamp Duties Act 1920 so as to provide that the Chief Commissioner of Stamp Duties 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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STAMP DUTIES (AMENDMENT) BILL 1986

NEW SOUTH WALES



TABLE OF PROVISIONS

- 1. Short title
- 2. Amendment of Act No. 47, 1920, s. 131A (Disclosure of information, etc.)

307647 130-



STAMP DUTIES (AMENDMENT) BILL 1986

NEW SOUTH WALES



No. , 1986

A BILL FOR

An Act to amend the Stamp Duties Act 1920 to confer on the Chief Commissioner of Stamp Duties certain functions under the Taxation Administration Act 1953 of the Commonwealth. **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 "Stamp Duties (Amendment) Act 1986".

Amendment of Act No. 47, 1920, s. 131A (Disclosure of information, etc.)

2. The Stamp Duties Act 1920 is amended by inserting after section 131A (4) the following subsection:

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(4A) Notwithstanding anything 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.

> BY AUTHORITY D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1986





STAMP DUTIES (AMENDMENT) ACT 1986 No. 91

NEW SOUTH WALES

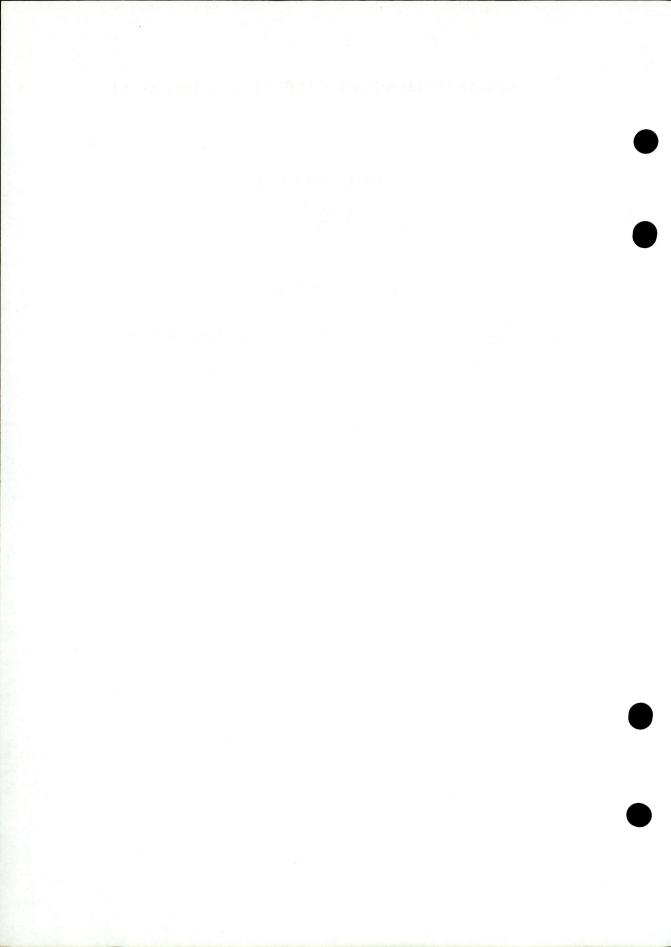


TABLE OF PROVISIONS

1. Short title

2. Amendment of Act No. 47, 1920, s. 131A (Disclosure of information, etc.)

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STAMP DUTIES (AMENDMENT) ACT 1986 No. 91

NEW SOUTH WALES



Act No. 91, 1986

An Act to amend the Stamp Duties Act 1920 to confer on the Chief Commissioner of Stamp Duties certain functions under the Taxation Administration Act 1953 of the Commonwealth. [Assented to, 26 May 1986] **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 "Stamp Duties (Amendment) Act 1986".

Amendment of Act No. 47, 1920, s. 131A (Disclosure of information, etc.)

2. The Stamp Duties Act 1920 is amended by inserting after section 131A (4) the following subsection:

(4A) Notwithstanding anything 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.

> BY AUTHORITY D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1986