

FIRST PRINT

**STAMP DUTIES (INFORMATION DISCLOSURE)  
AMENDMENT BILL 1987**

NEW SOUTH WALES



**EXPLANATORY NOTE**

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

This Bill is cognate with the Revenue Laws (Reciprocal Powers) Bill 1987.

The object of this Bill is to amend the Stamp Duties Act 1920 with a view to relaxing the provisions of that Act relating to disclosure of information, and the publication of records, obtained in connection with the administration or execution of that Act. The amendments are consequential on the proposed Revenue Laws (Reciprocal Powers) Act 1987.

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Clause 1 specifies the short title of the proposed Act.

Clause 2 provides that the proposed Act will, with minor exceptions, commence on the day when the proposed Revenue Laws (Reciprocal Powers) Act 1987 commences.

Clause 3 is a formal provision giving effect to the Schedule of amendments to the Principal Act.

Schedule 1 (1) amends section 3 of the Principal Act, which defines certain expressions for the purposes of that Act, by inserting in subsection (1) of that section definitions of "New South Wales revenue law" and "Record".

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Schedule 1 (2) amends section 8 of the Principal Act, which provides for the appointment of a Chief Commissioner of Stamp Duties and other officers for the purposes of that Act. The amendment in effect replaces section 131A (4A) of the Principal Act, which is being repealed by Schedule 1 (11). It authorises the Chief Commissioner of Stamp Duties to perform the functions of a State taxation officer under Part IIIA of the Taxation Administration Act 1953 of the Commonwealth. That Part is designed to facilitate co-operation between Commonwealth and State taxation authorities.

Schedule 1 (3)–(10) amend sections 24, 97, 98, 98v, 122, 129A, 129B and 131 of the Principal Act, which respectively provide for the imposition of penalties for registering instruments that are not duly stamped, prohibit a transfer of shares from being registered unless duly stamped, define certain expressions for the purposes of Division 29 of Part III of the Principal Act, require certain records to be kept, prohibit dealings with shares and other securities of deceased persons from being registered without the Chief Commissioner's certificate, empower the Chief Commissioner of Stamp Duties to obtain certain kinds of information, prescribe certain offences and require certain persons to keep their records open to inspection. The amendments are consequential on the insertion into the Principal Act of the definition of "Record".

Schedule 1 (11) replaces section 131A of the Principal Act, which, with certain exceptions, prohibits a person who is or has been employed for the purposes of that Act, or whose services are or have been made use of for those purposes, from making a record of, or divulging or communicating, certain information disclosed or obtained by that person under that Act. Under the substituted section, it will continue to be an offence to disclose information obtained in connection with the administration or execution of that Act. In addition, it will be an offence, with similar exceptions, for a person to publish records so obtained. The substituted section will extend the categories of cases in which information and records so obtained may be disclosed or published. In particular, it will be possible to disclose such information or publish such records for the purposes of another New South Wales revenue law (such as the Pay-roll Tax Act 1971) and for the purposes of the proposed Revenue Laws (Reciprocal Powers) Act 1987. The Chief Commissioner of Stamp Duties will, for certain specified purposes, be able to disclose such information or publish such records to specified persons so as to enable them to exercise or perform powers, authorities, duties or functions conferred or imposed on them by law. It will be an offence for information or records communicated by the Chief Commissioner under subsection (2) of the proposed section to be disclosed or published unless the disclosure or publication is made with the Chief Commissioner's consent or so as to enable a person to exercise or perform, for a purpose specified in that subsection, a power, authority, duty or function conferred or imposed on the person by law. Other minor departures from the existing section are being made in consequence of the proposed Revenue Laws (Reciprocal Powers) Act 1987. Certain obsolete provisions of the existing section are omitted from the substituted section.

Schedule 1 (12) substitutes 2 new sections for section 135 of the Principal Act, which relates to the verification of accounts by accounting parties and entitles the Chief Commissioner of Stamp Duties to have access to public books without payment of a fee. The substituted sections, sections 135 and 135A, are consequential on the insertion into the Principal Act of the definition of "Record" and the proposed enactment of the Revenue Laws (Reciprocal Powers) Bill 1987.

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**STAMP DUTIES (INFORMATION DISCLOSURE)  
AMENDMENT BILL 1987**

NEW SOUTH WALES



**TABLE OF PROVISIONS**

1. Short title
2. Commencement
3. Amendment of Act No. 47, 1920

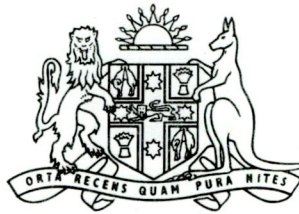
SCHEDULE 1—AMENDMENTS TO THE STAMP DUTIES ACT 1920

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**STAMP DUTIES (INFORMATION DISCLOSURE)  
AMENDMENT BILL 1987**

NEW SOUTH WALES



No.           , 1987

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**A BILL FOR**

An Act to amend the Stamp Duties Act 1920 for the purpose of making further provision with respect to the disclosure of information, and the publication of records, obtained in connection with the administration or execution of that Act and for related purposes.

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*Stamp Duties (Information Disclosure) Amendment 1987*

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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 "Stamp Duties (Information Disclosure) Amendment Act 1987".

**Commencement**

**2. (1)** Sections 1 and 2 shall commence on the date of assent to this  
10 Act.

**(2)** Except as provided by subsection (1), this Act shall commence on the commencement of the Revenue Laws (Reciprocal Powers) Act 1987.

**Amendment of Act No. 47, 1920**

**3.** The Stamp Duties Act 1920 is amended in the manner set forth in  
15 Schedule 1.

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SCHEDULE 1

(Sec. 3)

AMENDMENTS TO THE STAMP DUTIES ACT 1920

**(1) Section 3 (Interpretation)—**

20 **(a)** Section 3 (1), definition of "New South Wales revenue law"—

After the definition of "Mortgage", insert:

"New South Wales revenue law" means any of the following:

- (a) the Gaming and Betting (Poker Machines) Taxation Act 1956;
  - (b) the Land Tax Act 1956;
  - (c) the Land Tax Management Act 1956;
  - (d) the Pay-roll Tax Act 1971;
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*Stamp Duties (Information Disclosure) Amendment 1987*

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SCHEDULE 1—*continued*

AMENDMENTS TO THE STAMP DUTIES ACT 1920—*continued*

- (e) the Business Franchise Licences (Tobacco) Act 1975;
  - (f) the Registered Clubs Act 1976;
  - (g) the Business Franchise Licences (Petroleum Products) Act 1982;
  - 5 (h) the Liquor Act 1982;
  - (i) the Health Insurance Levies Act 1982;
  - (j) any other prescribed Act, being an Act by which a tax, fee, duty or other impost is levied and collected by the State.
- 10 (b) Section 3 (1), definition of “Record”—
- After the definition of “Race meeting”, insert:
- “Record” includes book, account, deed, writing, document and any other source of information compiled, recorded or stored in written form, or on microfilm, or by electronic process, or
- 15 in any other manner or by any other means.
- (2) Section 8 (**Chief Commissioner, Deputy Chief Commissioner and other officers**)—
- Section 8 (10)—
- After section 8 (9), insert:
- 20 (10) The Chief Commissioner is authorised to perform the functions of a State taxation officer under Part IIIA of the Taxation Administration Act 1953 of the Commonwealth.
- (3) Section 24 (**Penalty for registering instrument not duly stamped**)—
- Section 24 (1)—
- 25 Omit “upon any books or records”, insert instead “on any records”.
- (4) Section 97 (**Transfer of shares liable to duty not to be registered unless duly stamped**)—
- Omit “books” wherever occurring, insert instead “records”.

*Stamp Duties (Information Disclosure) Amendment 1987*

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SCHEDULE 1—*continued*

AMENDMENTS TO THE STAMP DUTIES ACT 1920—*continued*

(5) Section 98 (**Interpretation**)—

(a) Section 98 (6)—

Omit “books or other”.

(b) Section 98 (14)—

5 Omit “books or other”.

(6) Section 98v (**Keeping of records**)—

(a) Section 98v (1)—

Omit “ ‘books’ ”, insert instead “ ‘records’ ”.

(b) Section 98v (1)—

10 Omit “and also includes any other document”.

(c) Section 98v (2)—

Omit “books and” wherever occurring.

(7) Section 122 (**No dealings with shares etc. of deceased persons to be registered without certificate of Chief Commissioner**)—

15 Section 122 (1)—

Omit “books” wherever occurring, insert instead “records”.

(8) Section 129A (**Chief Commissioner may obtain information**)—

Section 129A (1) (b)—

20 Omit “books, documents or other papers whatever”, insert instead “records”.

(9) Section 129B (**Offences**)—

Section 129B (1) (c) (iii)—

Omit “book, document or paper”, insert instead “record”.



*Stamp Duties (Information Disclosure) Amendment 1987*SCHEDULE 1—*continued*AMENDMENTS TO THE STAMP DUTIES ACT 1920—*continued*(10) Section 131 (**Records to be open to inspection**)—

Section 131 (1)—

- 5 (a) Omit “books, records, papers, documents, or proceedings, the inspection whereof”, insert instead “records, the inspection of which”.
- (b) Omit “the books, records, papers, documents, and proceedings”, insert instead “the records”.

## (11) Section 131A—

Omit the section, insert instead:

10 **Disclosure of information etc.**

15 131A. (1) Except as provided by subsections (2), (4) and (5), a person shall not disclose information, or publish a record, obtained by that or another person in connection with the administration or execution of this Act or the regulations, unless the disclosure or publication is made—

- (a) with the consent of the person from whom the information or record was so obtained;
- 20 (b) in connection with the administration or execution of this Act, the regulations, a New South Wales revenue law or the Revenue Laws (Reciprocal Powers) Act 1987; or
- (c) for the purpose of any legal proceedings arising out of this Act, the regulations, a New South Wales revenue law or the Revenue Laws (Reciprocal Powers) Act 1987 or of any report of any such proceedings.

25 Penalty: \$10,000.

(2) The Chief Commissioner may, if of the opinion that it is necessary to do so for the purpose of enforcing a law that creates an offence or provides for the imposition of a penalty, or for the purpose of protecting the public revenue, disclose information, or publish a record, referred to in subsection (1) to—

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- (a) the Solicitor-General;

*Stamp Duties (Information Disclosure) Amendment 1987*SCHEDULE 1—*continued*AMENDMENTS TO THE STAMP DUTIES ACT 1920—*continued*

(b) the Secretary of the Attorney General's Department;

(c) the Director of Public Prosecutions;

(d) the Crown Advocate;

(e) a Crown Prosecutor; or

5 (f) a member of the Police Force of or above the rank of  
Inspector,

so as to enable that person to exercise or perform a power,  
authority, duty or function conferred or imposed on that person  
by law.

10 (3) A person shall not disclose information, or publish a record,  
communicated in accordance with subsection (2) unless the  
disclosure or publication is made—

(a) with the consent of the Chief Commissioner; or

15 (b) so as to enable a person to exercise or perform, for a  
purpose referred to in that subsection, a power, authority,  
duty or function conferred or imposed on the person by  
law.

Penalty: \$10,000.

20 (4) If a record referred to in subsection (1) has been transferred  
to the Archives Authority of New South Wales in accordance with  
the Archives Act 1960, the Chief Commissioner may, when the  
record has been in existence for 30 years or more, give that  
Authority approval to disclose, divulge or otherwise publish the  
record.

25 (5) Subsection (1) does not—

(a) prevent the disclosure of information, or the publication  
of a record, in accordance with a lawful requirement of the  
Commonwealth Statistician;

30 (b) prevent a record from being made available to, or disposed  
of or otherwise dealt with by, the Archives Authority of  
New South Wales in accordance with the Archives Act  
1960; or

*Stamp Duties (Information Disclosure) Amendment 1987*SCHEDULE 1—*continued*AMENDMENTS TO THE STAMP DUTIES ACT 1920—*continued*

(c) apply to information, or a record, obtained for the purposes of this Act under a corresponding law within the meaning of section 3 (1) of the Revenue Laws (Reciprocal Powers) Act 1987.

5 (6) In this section, a reference to a record includes a reference to a part of a record and to a copy of a record.

10 (7) Subject to subsection (5), this section applies to information and records obtained by a person in connection with the administration or execution of this Act whether before or after the commencement of the Stamp Duties (Information Disclosure) Amendment Act 1987.

(12) Sections 135, 135A—

Omit section 135, insert instead:

**Accounting party to verify account**

15 135. (1) A person who delivers an account of property under this Act shall, if required to do so by the Chief Commissioner, produce before the Chief Commissioner such records in the custody or under the control of that person, in so far as those  
20 records relate to the account, as may provide any necessary information for the purpose of ascertaining that property and any duty payable in respect of it.

25 (2) If a record required to be produced under subsection (1) is not in the form of a document written in the English language, the requirement is not complied with unless the contents of the record are produced in that form.

**Chief Commissioner entitled to access to public records without payment of fees**

30 135A. The Chief Commissioner is entitled to inspect and take copies of any public record kept under an Act or law of New South Wales without payment of any fee that would be payable but for this section.





**STAMP DUTIES (INFORMATION DISCLOSURE)  
AMENDMENT ACT 1987 No. 87**

NEW SOUTH WALES

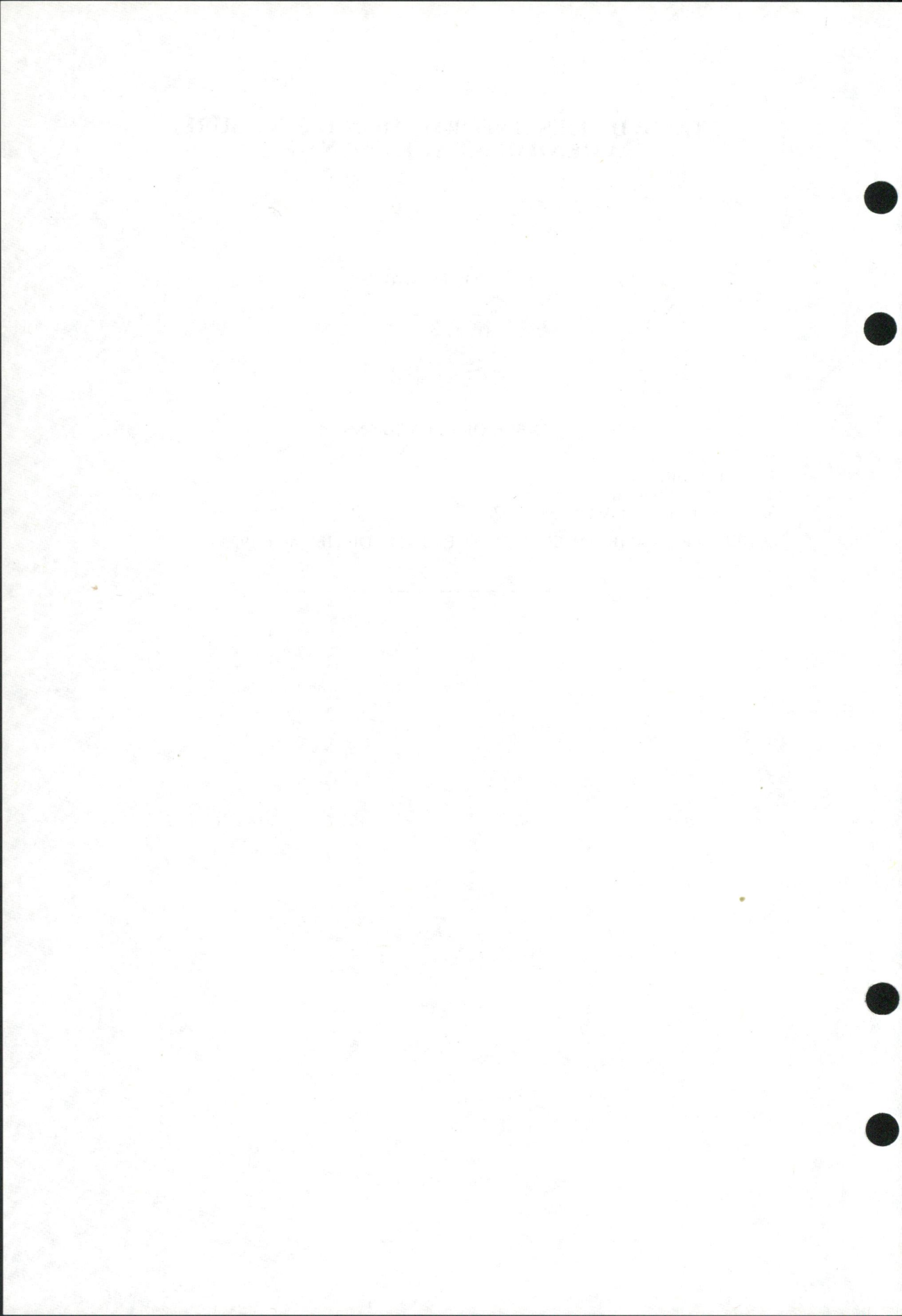


**TABLE OF PROVISIONS**

1. Short title
2. Commencement
3. Amendment of Act No. 47, 1920

SCHEDULE 1—AMENDMENTS TO THE STAMP DUTIES ACT 1920

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**STAMP DUTIES (INFORMATION DISCLOSURE) AMENDMENT  
ACT 1987 No. 87**

NEW SOUTH WALES



**Act No. 87, 1987**

An Act to amend the Stamp Duties Act 1920 for the purpose of making further provision with respect to the disclosure of information, and the publication of records, obtained in connection with the administration or execution of that Act and for related purposes. [Assented to 12 June 1987]

*Stamp Duties (Information Disclosure) Amendment 1987*

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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 "Stamp Duties (Information Disclosure) Amendment Act 1987".

**Commencement**

2. (1) Sections 1 and 2 shall commence on the date of assent to this Act.

(2) Except as provided by subsection (1), this Act shall commence on the commencement of the Revenue Laws (Reciprocal Powers) Act 1987.

**Amendment of Act No. 47, 1920**

3. The Stamp Duties Act 1920 is amended in the manner set forth in Schedule 1.

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SCHEDULE 1

(Sec. 3)

AMENDMENTS TO THE STAMP DUTIES ACT 1920

(1) Section 3 (**Interpretation**)—

(a) Section 3 (1), definition of "New South Wales revenue law"—

After the definition of "Mortgage", insert:

"New South Wales revenue law" means any of the following:

- (a) the Gaming and Betting (Poker Machines) Taxation Act 1956;
- (b) the Land Tax Act 1956;
- (c) the Land Tax Management Act 1956;
- (d) the Pay-roll Tax Act 1971;



*Stamp Duties (Information Disclosure) Amendment 1987*

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SCHEDULE 1—*continued*

AMENDMENTS TO THE STAMP DUTIES ACT 1920—*continued*

- (e) the Business Franchise Licences (Tobacco) Act 1975;
  - (f) the Registered Clubs Act 1976;
  - (g) the Business Franchise Licences (Petroleum Products) Act 1982;
  - (h) the Liquor Act 1982;
  - (i) the Health Insurance Levies Act 1982;
  - (j) any other prescribed Act, being an Act by which a tax, fee, duty or other impost is levied and collected by the State.
- (b) Section 3 (1), definition of “Record”—
- After the definition of “Race meeting”, insert:
- “Record” includes book, account, deed, writing, document and any other source of information compiled, recorded or stored in written form, or on microfilm, or by electronic process, or in any other manner or by any other means.
- (2) Section 8 (**Chief Commissioner, Deputy Chief Commissioner and other officers**)—
- Section 8 (10)—
- After section 8 (9), insert:
- (10) The Chief Commissioner is authorised to perform the functions of a State taxation officer under Part IIIA of the Taxation Administration Act 1953 of the Commonwealth.
- (3) Section 24 (**Penalty for registering instrument not duly stamped**)—
- Section 24 (1)—
- Omit “upon any books or records”, insert instead “on any records”.
- (4) Section 97 (**Transfer of shares liable to duty not to be registered unless duly stamped**)—
- Omit “books” wherever occurring, insert instead “records”.

SCHEDULE 1—*continued*AMENDMENTS TO THE STAMP DUTIES ACT 1920—*continued*

- (5) Section 98 (**Interpretation**)—
- (a) Section 98 (6)—  
Omit “books or other”.
- (b) Section 98 (14)—  
Omit “books or other”.
- (6) Section 98v (**Keeping of records**)—
- (a) Section 98v (1)—  
Omit “ ‘books’ ”, insert instead “ ‘records’ ”.
- (b) Section 98v (1)—  
Omit “and also includes any other document”.
- (c) Section 98v (2)—  
Omit “books and” wherever occurring.
- (7) Section 122 (**No dealings with shares etc. of deceased persons to be registered without certificate of Chief Commissioner**)—
- Section 122 (1)—  
Omit “books” wherever occurring, insert instead “records”.
- (8) Section 129A (**Chief Commissioner may obtain information**)—
- Section 129A (1) (b)—  
Omit “books, documents or other papers whatever”, insert instead “records”.
- (9) Section 129B (**Offences**)—
- Section 129B (1) (c) (iii)—  
Omit “book, document or paper”, insert instead “record”.

*Stamp Duties (Information Disclosure) Amendment 1987*

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SCHEDULE 1—*continued*

AMENDMENTS TO THE STAMP DUTIES ACT 1920—*continued*

(10) Section 131 (**Records to be open to inspection**)—

Section 131 (1)—

- (a) Omit “books, records, papers, documents, or proceedings, the inspection whereof”, insert instead “records, the inspection of which”.
- (b) Omit “the books, records, papers, documents, and proceedings”, insert instead “the records”.

(11) Section 131A—

Omit the section, insert instead:

**Disclosure of information etc.**

131A. (1) Except as provided by subsections (2), (4) and (5), a person shall not disclose information, or publish a record, obtained by that or another person in connection with the administration or execution of this Act or the regulations, unless the disclosure or publication is made—

- (a) with the consent of the person from whom the information or record was so obtained;
- (b) in connection with the administration or execution of this Act, the regulations, a New South Wales revenue law or the Revenue Laws (Reciprocal Powers) Act 1987; or
- (c) for the purpose of any legal proceedings arising out of this Act, the regulations, a New South Wales revenue law or the Revenue Laws (Reciprocal Powers) Act 1987 or of any report of any such proceedings.

Penalty: \$10,000.

(2) The Chief Commissioner may, if of the opinion that it is necessary to do so for the purpose of enforcing a law that creates an offence or provides for the imposition of a penalty, or for the purpose of protecting the public revenue, disclose information, or publish a record, referred to in subsection (1) to—

- (a) the Solicitor-General;

SCHEDULE 1—*continued*

AMENDMENTS TO THE STAMP DUTIES ACT 1920—*continued*

- (b) the Secretary of the Attorney General's Department;
- (c) the Director of Public Prosecutions;
- (d) the Crown Advocate;
- (e) a Crown Prosecutor; or
- (f) a member of the Police Force of or above the rank of Inspector,

so as to enable that person to exercise or perform a power, authority, duty or function conferred or imposed on that person by law.

(3) A person shall not disclose information, or publish a record, communicated in accordance with subsection (2) unless the disclosure or publication is made—

- (a) with the consent of the Chief Commissioner; or
- (b) so as to enable a person to exercise or perform, for a purpose referred to in that subsection, a power, authority, duty or function conferred or imposed on the person by law.

Penalty: \$10,000.

(4) If a record referred to in subsection (1) has been transferred to the Archives Authority of New South Wales in accordance with the Archives Act 1960, the Chief Commissioner may, when the record has been in existence for 30 years or more, give that Authority approval to disclose, divulge or otherwise publish the record.

(5) Subsection (1) does not—

- (a) prevent the disclosure of information, or the publication of a record, in accordance with a lawful requirement of the Commonwealth Statistician;



*Stamp Duties (Information Disclosure) Amendment 1987*

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SCHEDULE 1—*continued*

AMENDMENTS TO THE STAMP DUTIES ACT 1920—*continued*

(b) prevent a record from being made available to, or disposed of or otherwise dealt with by, the Archives Authority of New South Wales in accordance with the Archives Act 1960; or

(c) apply to information, or a record, obtained for the purposes of this Act under a corresponding law within the meaning of section 3 (1) of the Revenue Laws (Reciprocal Powers) Act 1987.

(6) In this section, a reference to a record includes a reference to a part of a record and to a copy of a record.

(7) Subject to subsection (5), this section applies to information and records obtained by a person in connection with the administration or execution of this Act whether before or after the commencement of the Stamp Duties (Information Disclosure) Amendment Act 1987.

(12) Sections 135, 135A—

Omit section 135, insert instead:

**Accounting party to verify account**

135. (1) A person who delivers an account of property under this Act shall, if required to do so by the Chief Commissioner, produce before the Chief Commissioner such records in the custody or under the control of that person, in so far as those records relate to the account, as may provide any necessary information for the purpose of ascertaining that property and any duty payable in respect of it.

(2) If a record required to be produced under subsection (1) is not in the form of a document written in the English language, the requirement is not complied with unless the contents of the record are produced in that form.

SCHEDULE 1—*continued*AMENDMENTS TO THE STAMP DUTIES ACT 1920—*continued***Chief Commissioner entitled to access to public records without payment of fees**

135A. The Chief Commissioner is entitled to inspect and take copies of any public record kept under an Act or law of New South Wales without payment of any fee that would be payable but for this section.

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