

**REVENUE LAWS (RECIPROCAL POWERS) AMENDMENT
BILL 1988**

NEW SOUTH WALES



EXPLANATORY NOTE

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

The object of this Bill is to amend the Revenue Laws (Reciprocal Powers) Act 1987 ("the Principal Act")—

- (a) to remove the requirement that a designated Commonwealth or interstate revenue officer can only exercise an investigative power under the Principal Act in New South Wales if that officer is authorised to exercise a similar power under the corresponding Commonwealth or interstate law; and
- (b) to facilitate the exercise of investigative and search powers under the Principal Act by enabling the relevant principal New South Wales revenue officer to issue a certificate confirming the authority of the person named in the certificate to exercise those powers.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides that the proposed Act is to commence on 1 January 1989.

Clause 3 gives effect to the Schedule of amendments.

SCHEDULE 1—AMENDMENTS

Removal of restrictions on investigations

The Bill amends sections 4 (Investigation by a designated Commonwealth or State revenue officer) and 5 (Investigation on behalf of a designated Commonwealth or State revenue officer) of the Principal Act so as to remove those provisions which prevent a designated Commonwealth or interstate revenue officer (or a New South Wales revenue officer who has been requested to carry out an investigation on behalf of the Commonwealth or interstate officer) from exercising an investigative power under the Principal Act unless the Commonwealth or interstate officer is authorised to exercise a similar power under the Commonwealth or interstate law. The effect of the amendment is to remove practical difficulties in determining whether investigative powers are sufficiently similar under the Principal Act and under the relevant Commonwealth or interstate revenue law. (Schedule 1 (1) and (2)).

Revenue Laws (Reciprocal Powers) Amendment 1988

Certificates confirming the powers of specified persons to carry out investigations and searches

The Bill inserts a new section 7A (Certificates authorising powers of investigation and search) into the Principal Act which will enable the relevant principal New South Wales revenue officer to certify certain matters concerning the exercise of investigative and search powers by a Commonwealth or interstate revenue officer. For example, the New South Wales Chief Commissioner of Stamp Duties will be able (in respect of an investigation by the Comptroller of Stamps in Victoria into a matter arising in New South Wales under the Stamps Act 1958 of Victoria) to issue a certificate which—

- certifies that the Victorian officer is an authorised revenue officer; and
- certifies that the officer is carrying out the investigation in respect of a recognised revenue law; and
- certifies that the officer is authorised to exercise any or all of the powers conferred by sections 6 (Investigation powers) and 7 (Search warrants) of the Principal Act; and
- specifies any conditions to which the exercise of those powers is subject.

The new section further provides that the production of such a certificate is sufficient authority to enable the person producing it to exercise any or all of the powers conferred by sections 6 and 7 of the Principal Act. (Schedule 1 (3)).

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NEW SOUTH WALES



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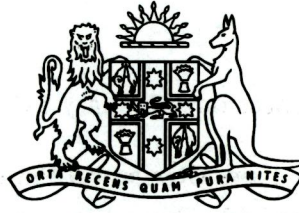
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**REVENUE LAWS (RECIPROCAL POWERS) AMENDMENT
BILL 1988**

NEW SOUTH WALES



No. , 1988

A BILL FOR

An Act to amend the Revenue Laws (Reciprocal Powers) Act 1987 in respect of the exercise of certain powers and the issuing of certificates for certain purposes.

Revenue Laws (Reciprocal Powers) Amendment 1988

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the Revenue Laws (Reciprocal Powers) Amendment Act 1988.

5 Commencement

2. This Act commences on 1 January 1989.

Amendment of Revenue Laws (Reciprocal Powers) Act 1987 No. 86

3. The Revenue Laws (Reciprocal Powers) Act 1987 is amended as set out in Schedule 1.

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SCHEDULE 1—AMENDMENTS

(Sec. 3)

(1) Section 4 (**Investigation by a designated Commonwealth or State revenue officer**)—

Section 4 (2)—

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Omit the subsection.

(2) Section 5 (**Investigation on behalf of a designated Commonwealth or State revenue officer**)—

Section 5 (3)—

Omit the subsection.

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(3) Section 7A—

After section 7, insert:

Certificates authorising powers of investigation and search

7A. (1) The relevant principal New South Wales revenue officer may issue a certificate stating—

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(a) that a person named in the certificate is an authorised revenue officer; and

(b) that the person so named is such an officer in respect of a recognised revenue law specified in the certificate; and

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(c) that the person so named is authorised to exercise any or all of the powers conferred by sections 6 and 7; and

(d) any conditions to which the exercise of those powers is subject.

Revenue Laws (Reciprocal Powers) Amendment 1988

SCHEDULE 1—AMENDMENTS—*continued*

(2) The production to a person of any such certificate is sufficient authority to enable the person producing the certificate to exercise, in relation to the person to whom the certificate is produced and—

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(a) any premises occupied by or under the control and management of that person; or

(b) any records in the custody or under the control of that person,

any or all of the powers conferred by sections 6 and 7.

