

**REVENUE LAWS (RECIPROCAL POWERS) FURTHER  
AMENDMENT ACT 1989 No. 83**

NEW SOUTH WALES



**TABLE OF PROVISIONS**

1. Short title
2. Commencement
3. Amendment of Revenue Laws (Reciprocal Powers) Act 1987 No. 86

SCHEDULE 1—AMENDMENTS

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**REVENUE LAWS (RECIPROCAL POWERS) FURTHER  
AMENDMENT ACT 1989 No. 83**

NEW SOUTH WALES



**Act No. 83, 1989**

An Act to amend the Revenue Laws (Reciprocal Powers) Act 1987 in relation to the seizure of evidence of offences under recognized revenue laws.  
[Assented to 2 June 1989]

*Revenue Laws (Reciprocal Powers) Further Amendment 1989*

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**The Legislature of New South Wales enacts:**

**Short title**

1. This Act may be cited as the Revenue Laws (Reciprocal Powers) Further Amendment Act 1989.

**Commencement**

2. This Act commences on a day to be appointed by proclamation.

**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) Sections 3, 4, 5—

Sections 3 (1) (definition of “authorised revenue officer”), 4 (1), 5 (1)—

Omit “section 6 or 7” wherever occurring, insert instead “section 6, 7 or 7B”.

(2) Section 7B—

Before section 8, insert:

**Seizure of relevant goods**

7B. (1) The powers that may be exercised under sections 4 and 5 include the power conferred by this section.

(2) If an authorised revenue officer reasonably believes that relevant goods in a quantity that exceeds the prescribed quantity are evidence of an offence by any person under a recognised revenue law, the authorised revenue officer may—

- (a) take the relevant goods into custody; and
- (b) transfer them into the custody of the designated Commonwealth or State revenue officer for the recognised revenue law concerned to be dealt with in accordance with the law of the place where that law is in force.

(3) When taking the relevant goods, the authorised revenue officer must tender an appropriate receipt to the person from whom they were taken.

(4) Nothing in this section prevents the authorised revenue officer from at any time causing any relevant goods taken and kept in custody under this section to be delivered to a person whom the authorised revenue officer considers is entitled to them.

*Revenue Laws (Reciprocal Powers) Further Amendment 1989*

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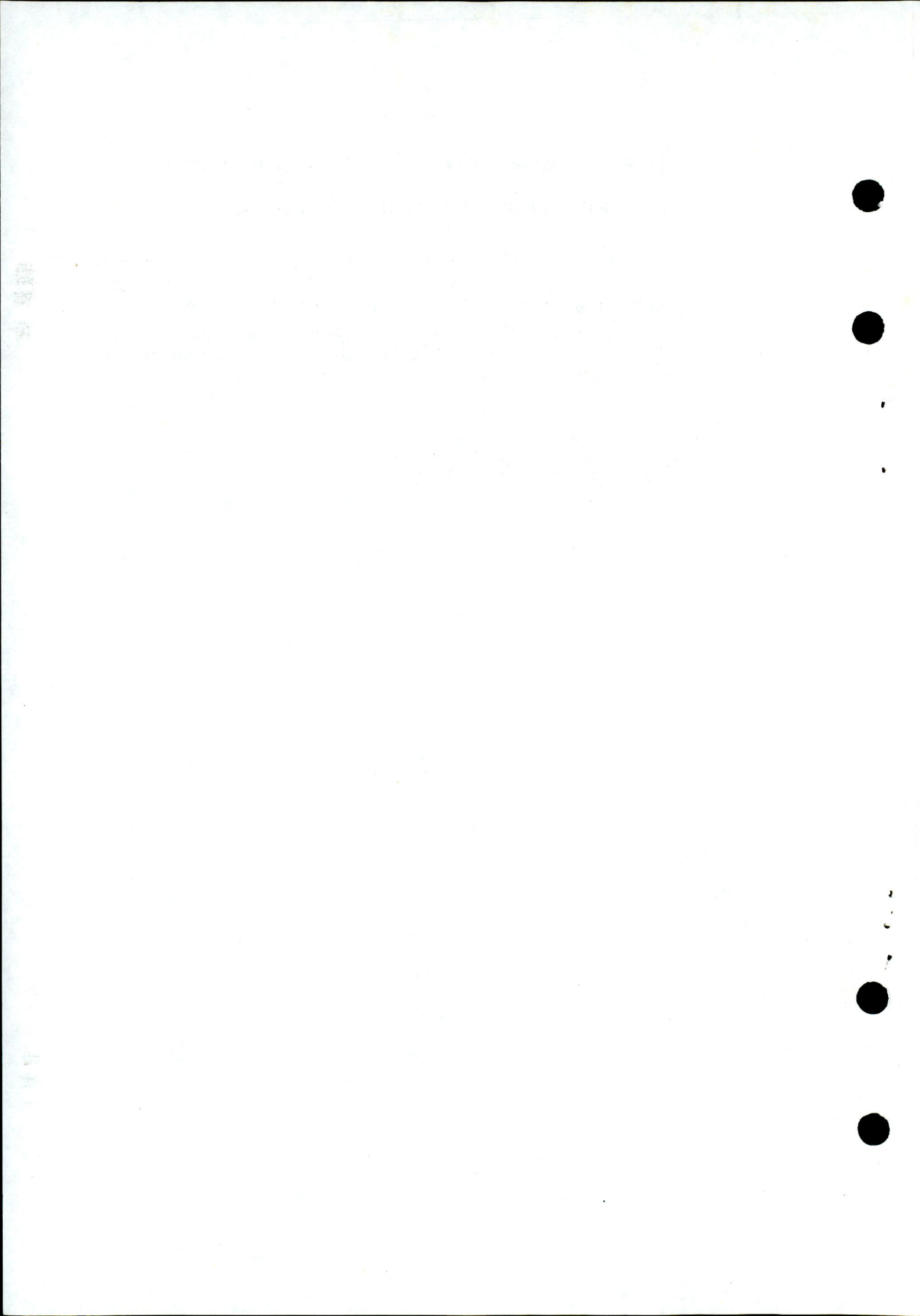
SCHEDULE 1—AMENDMENTS—*continued*

(5) This section does not confer on an authorised revenue officer any right of access to premises in addition to the right conferred by section 6 or by a search warrant under section 7.

(6) No proceedings may be taken against an authorised revenue officer as a consequence of the exercise of any functions by the officer under this section.

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*[Minister's second reading speech made in—  
Legislative Assembly on 3 May 1989  
Legislative Council on 23 May 1989]*





THE DANCE OF THE DEER  
BY THE GREAT SPOON







FIRST PRINT

**REVENUE LAWS (RECIPROCAL POWERS) FURTHER  
AMENDMENT BILL 1989**

NEW SOUTH WALES



**EXPLANATORY NOTE**

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

This Bill is cognate with the Business Franchise Licences (Tobacco) Amendment Bill 1989.

The object of this Bill is to amend the Revenue Laws (Reciprocal Powers) Act 1987 to authorise the seizure in New South Wales of goods believed to be evidence of an offence against a revenue law of the Commonwealth, another State or a Territory. Goods seized will be transferred to the jurisdiction in which the offence is believed to have been committed to be dealt with in accordance with the law of that jurisdiction.

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**Clause 1** specifies the short title of the proposed Act.

**Clause 2** provides that the proposed Act commences on a day to be appointed by proclamation.

**Clause 3** gives effect to the Schedule of amendments to the Principal Act.

**SCHEDULE 1—AMENDMENTS**

**Schedule 1** makes the amendments described above.

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# REVENUE LAWS (RECIPROCAL POWERS) FURTHER AMENDMENT BILL 1989

NEW SOUTH WALES



## TABLE OF PROVISIONS

1. Short title
2. Commencement
3. Amendment of Revenue Laws (Reciprocal Powers) Act 1987 No. 86

SCHEDULE 1—AMENDMENTS

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**REVENUE LAWS (RECIPROCAL POWERS) FURTHER  
AMENDMENT BILL 1989**

NEW SOUTH WALES



No. , 1989

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**A BILL FOR**

An Act to amend the Revenue Laws (Reciprocal Powers) Act 1987 in relation to the seizure of evidence of offences under recognized revenue laws.

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*Revenue Laws (Reciprocal Powers) Further Amendment 1989*

**The Legislature of New South Wales enacts:**

**Short title**

1. This Act may be cited as the Revenue Laws (Reciprocal Powers) Further Amendment Act 1989.

**5 Commencement**

2. This Act commences on a day to be appointed by proclamation.

**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) Sections 3, 4, 5—

Sections 3 (1) (definition of “authorised revenue officer”), 4 (1), 5 (1)—

15

Omit “section 6 or 7” wherever occurring, insert instead “section 6, 7 or 7B”.

(2) Section 7B—

Before section 8, insert:

**Seizure of relevant goods**

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7B. (1) The powers that may be exercised under sections 4 and 5 include the power conferred by this section.

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(2) If an authorised revenue officer reasonably believes that relevant goods in a quantity that exceeds the prescribed quantity are evidence of an offence by any person under a recognised revenue law, the authorised revenue officer may—

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(b) transfer them into the custody of the designated Commonwealth or State revenue officer for the recognised revenue law concerned to be dealt with in accordance with the law of the place where that law is in force.

(3) When taking the relevant goods, the authorised revenue officer must tender an appropriate receipt to the person from whom they were taken.

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(4) Nothing in this section prevents the authorised revenue officer from at any time causing any relevant goods taken and kept in custody under this section to be delivered to a person whom the authorised revenue officer considers is entitled to them.

*Revenue Laws (Reciprocal Powers) Further Amendment 1989*

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SCHEDULE 1—AMENDMENTS—*continued*

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