

Queensland



**REVENUE LAWS
(RECIPROCAL POWERS)
AMENDMENT ACT 1998**

Act No. 12 of 1998

Queensland



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**Revenue Laws (Reciprocal Powers)
Amendment Act 1998**

Act No. 12 of 1998

An Act to amend the Revenue Laws (Reciprocal Powers) Act 1988

[Assented to 23 March 1998]

The Parliament of Queensland enacts—**Short title**

1. This Act may be cited as the *Revenue Laws (Reciprocal Powers) Amendment Act 1998*.

Act amended

2. This Act amends the *Revenue Laws (Reciprocal Powers) Act 1988*.

Amendment of s 2 (Interpretation)

3.(1) Section 2(1), definition “**officer**”, ‘Companies (Queensland) Code’—

omit, insert—

‘Corporations Law’.

(2) Section 2(1), definition “**Queensland revenue law**”, paragraph (d)—

omit, insert—

‘(d) *Fuel Subsidy Act 1997*;

(e) another Act, prescribed under a regulation for this definition, that provides for—

(i) the levy of a tax, fee, duty or other impost; or

(ii) the payment of a subsidy in relation to goods.’.

(3) Section 2(2)(a), after ‘impost’—

insert—

‘, or the payment of a subsidy in relation to goods,’.

Amendment of s 8 (Power of the relevant principal Queensland revenue officer to obtain information and evidence)

4.(1) Section 8(1)(d)—

omit, insert—

‘(d) inquiring into or deciding the liability, obligation or entitlement of the person, or another person, under the recognised revenue law; or’.

(2) Section 8(1)(e), ‘purposes of that law’—

omit, insert—

‘purposes of the recognised revenue law’.

(3) Section 8(1)(e), ‘liability’—

omit, insert—

‘liability, obligation or entitlement’.

Amendment of s 9 (Power of a designated State revenue officer to obtain information and evidence)

5.(1) Section 9(1)(d)—

omit, insert—

‘(d) inquiring into or deciding the liability, obligation or entitlement of the person, or another person, under the recognised revenue law; or’.

(2) Section 9(1)(e), ‘purposes of that law’—

omit, insert—

‘purposes of the recognised revenue law’.

(3) Section 9(1)(e), ‘liability’—

omit, insert—

‘liability, obligation or entitlement’.

Amendment of s 10 (Offence not to comply with requirement made under s 8 or 9)

6.(1) Section 10(5), ‘subsection (7)’—

omit, insert—

‘subsections (7) and (8)’.

(2) Section 10—

insert—

‘**(8)** A person is excused from complying with a requirement under section 8 or 9 to give information or to answer a question if—

- (a) the requirement relates to a matter arising under a recognised revenue law that provides for the payment of a subsidy in relation to goods; and
- (b) complying with the requirement might tend to incriminate the person.’.

Amendment of s 23 (Use of information obtained from other sources not prejudiced)

7. Section 23, after ‘impost,’—

insert—

‘or the payment of a subsidy in relation to goods,’.