

Queensland



Reciprocal Laws (Reciprocal Powers) Act 1988

REVENUE LAWS (RECIPROCAL POWERS) REGULATION 1995

**Reprinted as in force on 8 February 1995
(Regulation not amended up to this date)**

Reprint No. 1

This reprint is prepared by
the Office of the Queensland Parliamentary Counsel
Warning—This reprint is not an authorised copy

Information about this reprint

This regulation is reprinted as at 8 February 1995. The reprint—

Minor editorial changes allowed under the provisions of the Reprints Act 1992 mentioned in the following list have also been made to—

- use expressions consistent with current drafting practice (s 29)
- insert references to schedule, appendix or body of law (s 33B)
- use aspects of format and printing style consistent with current drafting practice (s 35)
- omit provisions that are no longer required (s 40).

Also see Endnotes for information about when provisions commenced.

Queensland



REVENUE LAWS (RECIPROCAL POWERS) REGULATION 1995

TABLE OF PROVISIONS

Section	Page
1 Short title	3
2 Queensland revenue law	3
3 Corresponding laws	3
4 Recognised revenue laws of the Commonwealth	3
5 Recognised revenue laws of the States	3
SCHEDULE 1	4
CORRESPONDING LAWS	
SCHEDULE 2	5
RECOGNISED REVENUE LAWS OF THE COMMONWEALTH	
SCHEDULE 3	7
RECOGNISED REVENUE LAWS OF THE STATES	

ENDNOTES

1 Index to Endnotes	16
2 Date to which amendments incorporated	16
3 List of legislation	16
4 List of annotations	17

*Revenue Laws (Reciprocal Powers) Regulation
1995*

REVENUE LAWS (RECIPROCAL POWERS) REGULATION 1995

[reprinted as in force on 8 February 1995]

Short title

1. This regulation may be cited as the *Revenue Laws (Reciprocal Powers) Regulation 1995*.

Queensland revenue law

2. The *Tobacco Products (Licensing) Act 1988* is a Queensland revenue law.

Corresponding laws

3. The laws specified in Schedule 1 are corresponding laws.

Recognised revenue laws of the Commonwealth

4. Each law of the Commonwealth specified in Schedule 2 is a recognised revenue law.

Recognised revenue laws of the States

5.(1) Each law of a State specified in Schedule 3, column 1 is a recognised revenue law.

(2) Each office specified in Schedule 3, column 2 is the designated State revenue office for the law specified in column 1 opposite that office.

(3) Each office specified in Schedule 3, column 3 is the relevant principal Queensland revenue office for the law specified in column 1 opposite that office.

SCHEDULE 1

CORRESPONDING LAWS

section 3 of the regulation

- *Revenue Laws (Reciprocal Powers) Act 1987 (NSW)*
- *Taxation Administration Act 1953 (Cwlth)*
- *Taxation (Administration) Act 1978 (NT)*
- *Taxation (Administration) Act 1987 (ACT)*
- *Taxation (Reciprocal Powers) Act 1987 (Vic)*
- *Taxation (Reciprocal Powers) Act 1989 (SA)*
- *Taxation (Reciprocal Powers) Act 1989 (WA)*
- *Taxation (Reciprocal Powers) Act 1993 (Tas)*

SCHEDULE 2

RECOGNISED REVENUE LAWS OF THE COMMONWEALTH

section 4 of the regulation

- *Debits Tax Administration Act 1982*
- *Estate Duty Assessment Act 1914*
- *Estate Duty Convention (United States of America) Act 1953*
- *Fringe Benefits Tax Assessment Act 1986*
- *Gift Duty Assessment Act 1941*
- *Gift Duty Convention (United States of America) Act 1953*
- *Income Tax Assessment Act 1936*
- *Income Tax (International Agreement) Act 1953*
- *Pay-roll Tax (Territories) Assessment Act 1971*
- *Petroleum Resource Rent Tax Assessment Act 1987*
- *Sales Tax Assessment Act (No. 1) 1930*
- *Sales Tax Assessment Act (No. 2) 1930*
- *Sales Tax Assessment Act (No. 3) 1930*
- *Sales Tax Assessment Act (No. 4) 1930*
- *Sales Tax Assessment Act (No. 5) 1930*
- *Sales Tax Assessment Act (No. 6) 1930*
- *Sales Tax Assessment Act (No. 7) 1930*
- *Sales Tax Assessment Act (No. 8) 1930*
- *Sales Tax Assessment Act (No. 9) 1930*
- *Sales Tax Assessment Act (No. 10) 1985*

SCHEDULE 2 (continued)

- *Sales Tax Assessment Act (No. 11) 1985*
- *Sales Tax (Exemptions and Classifications) Act 1935*
- *Sales Tax Procedure Act 1934*
- *Taxation Administration Act 1953*
- *Taxation (Interest on Overpayments) Act 1983*
- *Taxation (Unpaid Company Tax) Assessment Act 1982*
- *Tobacco Charges Assessment Act 1955*
- *Training Guarantee (Administration) Act 1990*
- *Trust Recoupment Tax Assessment Act 1985*
- *Wool Tax (Administration) Act 1964*

SCHEDULE 3

RECOGNISED REVENUE LAWS OF THE STATES

section 5 of the regulation

PART 1—AUSTRALIAN CAPITAL TERRITORY

Column 1	Column 2	Column 3
Recognised revenue law	Designated State revenue office	Relevant principal Queensland revenue office
<i>Business Franchise (Tobacco and Petroleum Products) Act 1984</i>	Commissioner for Australian Capital Territory Revenue Deputy Commissioner for Australian Capital Territory Revenue	Assistant Commissioner of Tobacco Products Licensing
<i>Financial Institutions Duty Act 1987</i>	Commissioner for Australian Capital Territory Revenue Deputy Commissioner for Australian Capital Territory Revenue	Assistant Commissioner of Stamp Duties

SCHEDULE 3 (continued)

<i>Pay-roll Tax Act 1987</i>	Commissioner for Australian Capital Territory Revenue	Assistant Commissioner of Pay-roll Tax
	Deputy Commissioner for Australian Capital Territory Revenue	
<i>Stamp Duties and Taxes Act 1987</i>	Commissioner for Australian Capital Territory Revenue	Assistant Commissioner of Stamp Duties
	Deputy Commissioner for Australian Capital Territory Revenue	

SCHEDULE 3 (continued)

PART 2—NEW SOUTH WALES

Column 1	Column 2	Column 3
Recognised revenue law	Designated State revenue office	Relevant principal Queensland revenue office
<i>Business Franchise Licences (Petroleum Products) Act 1987</i>	<p>Chief Commissioner for Business Franchise Licences (Petroleum Products)</p> <p>Deputy Chief Commissioner for Business Franchise Licences (Petroleum Products)</p> <p>Commissioner for Business Franchise Licences (Petroleum Products)</p>	<p>Assistant Commissioner of Stamp Duties</p>
<i>Business Franchise Licences (Tobacco) Act 1987</i>	<p>Chief Commissioner for Business Franchise Licences (Tobacco)</p> <p>Deputy Chief Commissioner for Business Franchise Licences (Tobacco)</p> <p>Commissioner for Business Franchise Licences (Tobacco)</p>	<p>Assistant Commissioner of Tobacco Products Licensing</p>

SCHEDULE 3 (continued)

<i>Debits Tax Act 1990</i>	Chief Commissioner of Stamp Duties	Commissioner of Stamp Duties
	Deputy Chief Commissioner of Stamp Duties	
	Commissioner of Stamp Duties	
<i>Health Insurance Levies Act 1982</i>	Chief Commissioner for Health Insurance Levies	Assistant Commissioner of Stamp Duties
	Deputy Chief Commissioner for Health Insurance Levies	
	Commissioner for Health Insurance Levies	
<i>Land Tax Act 1956</i>	Chief Commissioner of Land Tax	Assistant Commissioner of Land Tax
	Deputy Chief Commissioner of Land Tax	
	Commissioner of Land Tax	
<i>Land Tax Management Act 1956</i>	Chief Commissioner of Land Tax	Assistant Commissioner of Land Tax
	Deputy Chief Commissioner of Land Tax	
	Commissioner of Land Tax	

SCHEDULE 3 (continued)

<i>Pay-roll Tax Act 1971</i>	Chief Commissioner of Pay-roll Tax	Assistant Commissioner of Pay-roll Tax
	Deputy Chief Commissioner of Pay-roll Tax	
	Commissioner of Pay-roll Tax	
<i>Stamp Duties Act 1920</i>	Chief Commissioner of Stamp Duties	Assistant Commissioner of Stamp Duties
	Deputy Chief Commissioner of Stamp Duties	
	Commissioner of Stamp Duties	

PART 3—NORTHERN TERRITORY

Column 1	Column 2	Column 3
Recognised revenue law	Designated State revenue office	Relevant principal Queensland revenue office
<i>Business Franchise Act 1981</i>	Commissioner of Taxes	Assistant Commissioner of Tobacco Products Licensing
<i>Debits Tax Act 1990</i>	Commissioner of Taxes	Commissioner of Stamp Duties
<i>Energy Resources Consumption Levy Act 1985</i>	Commissioner of Taxes	Assistant Commissioner of Stamp Duties

SCHEDULE 3 (continued)

<i>Financial Institutions Duty Act 1989</i>	Commissioner of Taxes	Assistant Commissioner of Stamp Duties
<i>Pay-roll Tax Act 1978</i>	Commissioner of Taxes	Assistant Commissioner of Pay-roll Tax
<i>Stamp Duty Act 1978</i>	Commissioner of Taxes	Assistant Commissioner of Stamp Duties

PART 4—SOUTH AUSTRALIA

Column 1	Column 2	Column 3
Recognised revenue law	Designated State revenue office	Relevant principal Queensland revenue office
<i>Business Franchise (Petroleum Products) Act 1979</i>	Commissioner of Stamps	Assistant Commissioner of Stamp Duties
<i>Debits Tax Act 1994</i>	Commissioner of Stamps	Commissioner of Stamp Duties
<i>Financial Institutions Duty Act 1983</i>	Commissioner of Stamps	Assistant Commissioner of Stamp Duties
<i>Land Tax Act 1936</i>	Commissioner of Land Tax	Assistant Commissioner of Land Tax
<i>Pay-roll Tax Act 1971</i>	Commissioner of Stamps	Assistant Commissioner of Pay-roll Tax

SCHEDULE 3 (continued)

<i>Stamp Duties Act 1923</i>	Commissioner of Stamps	Assistant Commissioner of Stamp Duties
<i>Tobacco Products (Licensing) Act 1986</i>	Commissioner of Stamps	Assistant Commissioner of Tobacco Products Licensing

PART 5—TASMANIA

Column 1	Column 2	Column 3
Recognised revenue law	Designated State revenue office	Relevant principal Queensland revenue office
<i>Financial Institutions Duty Act 1986</i>	Commissioner of Stamp Duties	Assistant Commissioner of Stamp Duties
<i>Land and Income Taxation Act 1910</i>	Commissioner of Taxes	Assistant Commissioner of Land Tax
<i>Pay-roll Tax Act 1971</i>	Commissioner of Pay-roll Tax	Assistant Commissioner of Pay-roll Tax
<i>Petroleum Products Business Franchise Licences Act 1981</i>	Registrar of Petroleum Products Business Franchise Licences	Assistant Commissioner of Stamp Duties
<i>Stamp Duties Act 1931</i>	Commissioner of Stamp Duties	Assistant Commissioner of Stamp Duties

SCHEDULE 3 (continued)

<i>Tobacco Business Franchise Licences Act 1980</i>	Registrar of Tobacco Business Franchise Licences	Assistant Commissioner of Tobacco Products Licensing
---	--	---

PART 6—VICTORIA

Column 1	Column 2	Column 3
Recognised revenue law	Designated State revenue office	Relevant principal Queensland revenue office
<i>Business Franchise (Petroleum Products) Act 1979</i>	Commissioner of State Revenue	Assistant Commissioner of Stamp Duties
<i>Business Franchise (Tobacco) Act 1974</i>	Commissioner of State Revenue	Assistant Commissioner of Tobacco Products Licensing
<i>Debits Tax Act 1990</i>	Commissioner of State Revenue	Commissioner of Stamp Duties
<i>Financial Institutions Duty Act 1982</i>	Commissioner of State Revenue	Assistant Commissioner of Stamp Duties
<i>Land Tax Act 1958</i>	Commissioner of State Revenue	Assistant Commissioner of Land Tax
<i>Pay-roll Tax Act 1971</i>	Commissioner of State Revenue	Assistant Commissioner of Pay-roll Tax

SCHEDULE 3 (continued)

<i>Stamps Act 1958</i>	Commissioner of State Revenue	Assistant Commissioner of Stamp Duties
------------------------	----------------------------------	--

PART 7—WESTERN AUSTRALIA

Column 1	Column 2	Column 3
Recognised revenue law	Designated State revenue office	Relevant principal Queensland revenue office
<i>Business Franchise (Tobacco) Act 1975</i>	Commissioner of State Taxation	Assistant Commissioner of Tobacco Products Licensing
<i>Debits Tax Assessment Act 1990</i>	Commissioner of State Taxation	Commissioner of Stamp Duties
<i>Financial Institutions Duty Act 1983</i>	Commissioner of State Taxation	Assistant Commissioner of Stamp Duties
<i>Land Tax Assessment Act 1976</i>	Commissioner of State Taxation	Assistant Commissioner of Land Tax
<i>Pay-roll Tax Assessment Act 1971</i>	Commissioner of State Taxation	Assistant Commissioner of Pay-roll Tax
<i>Stamp Act 1921</i>	Commissioner of State Taxation	Assistant Commissioner of Stamp Duties

ENDNOTES

1 Index to Endnotes

	Page
2 Date to which amendments incorporated	16
3 List of legislation	16
4 List of annotations	17

2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). However, no amendments have commenced operation on or before that day. Future amendments of the Revenue Laws (Reciprocal Powers) Regulation 1995 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 List of legislation

Revenue Laws (Reciprocal Powers) Regulation 1995 SL No. 5
notfd Gaz 27 January 1995 pp 292–4
commenced on date of notification

4 List of annotations

Key to abbreviations in list of annotations

amd	=	amended
Ch	=	Chapter
def	=	definition
Div	=	Division
exp	=	expires/expired
hdg	=	heading
ins	=	inserted
om	=	omitted
prec	=	preceding
pres	=	present
prev	=	previous
(prev)	=	previously
prov	=	provision
Pt	=	Part
R1	=	Reprint No. 1
RA	=	Reprints Act 1992
renum	=	renumbered
Sdiv	=	Subdivision
sub	=	substituted

Provisions not included in reprint, or amended by amendments not included in reprint, are underlined

Repeal

s 6 om R1 (see RA s 40)