

Queensland



Revenue Laws (Reciprocal Powers) Act 1988

REVENUE LAWS (RECIPROCAL POWERS) REGULATION 1995

**Reprinted as in force on 21 May 1997
(includes amendments up to SL No. 86 of 1997)**

Reprint No. 1A

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 Act is reprinted as at 21 May 1997. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes.

This page is specific to this reprint. See previous reprint for information about earlier changes made under the Reprints Act 1992. A table of earlier reprints is included in the endnotes.

Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

Queensland



REVENUE LAWS (RECIPROCAL POWERS) REGULATION 1995

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*Revenue Laws (Reciprocal Powers) Regulation
1995*

REVENUE LAWS (RECIPROCAL POWERS) REGULATION 1995

[as amended by all amendments that commenced on or before 21 May 1997]

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	

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>	Chief Commissioner for Business Franchise Licences (Petroleum Products)	Assistant Commissioner of Stamp Duties
	Commissioner for Business Franchise Licences (Petroleum Products)	

*Revenue Laws (Reciprocal Powers) Regulation
1995*

SCHEDULE 3 (continued)

<i>Business Franchise Licences (Tobacco) Act 1987</i>	Chief Commissioner for Business Franchise Licences (Tobacco) Commissioner for Business Franchise Licences (Tobacco)	Assistant Commissioner of Tobacco Products Licensing
<i>Debits Tax Act 1990</i>	Chief Commissioner of State Revenue Commissioner of State Revenue	Commissioner of Stamp Duties
<i>Health Insurance Levies Act 1982</i>	Chief Commissioner of State Revenue Commissioner of State Revenue	Assistant Commissioner of Stamp Duties
<i>Land Tax Act 1956</i>	Chief Commissioner of State Revenue Commissioner of State Revenue	Assistant Commissioner of Land Tax
<i>Land Tax Management Act 1956</i>	Chief Commissioner of State Revenue Commissioner of State Revenue	Assistant Commissioner of Land Tax
<i>Pay-roll Tax Act 1971</i>	Chief Commissioner of State Revenue Commissioner of State Revenue	Assistant Commissioner of Pay-roll Tax
<i>Stamp Duties Act 1920</i>	Chief Commissioner of State Revenue Commissioner of State Revenue	Assistant Commissioner of Stamp Duties

SCHEDULE 3 (continued)

<i>Taxation Administration Act 1996</i>	Chief Commissioner of State Revenue Commissioner of State Revenue	Assistant Commissioner of Stamp Duties
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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 Resource Consumption Levy Act 1985</i>	Commissioner of Taxes	Assistant Commissioner of Stamp Duties
<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

SCHEDULE 3 (continued)

PART 4—SOUTH AUSTRALIA

Column 1	Column 2	Column 3
Recognised revenue law	Designated State revenue office	Relevant principal Queensland revenue office
<i>Debits Tax Act 1994</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 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
<i>Petroleum Products (Regulation) Act 1995</i>	Commissioner of Stamps	Assistant Commissioner of Stamp Duties
<i>Stamp Duties Act 1923</i>	Commissioner of Stamps	Assistant Commissioner of Stamp Duties
<i>Taxation Administration Act 1996</i>	Commissioner of State Taxation	Assistant Commissioner of Stamp Duties
<i>Tobacco Products (Licensing) Act 1986</i>	Commissioner of Stamps	Assistant Commissioner of Tobacco Products Licensing

SCHEDULE 3 (continued)

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

SCHEDULE 3 (continued)

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

SCHEDULE 3 (continued)

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 Revenue	Assistant Commissioner of Tobacco Products Licensing
<i>Debits Tax Assessment Act 1990</i>	Commissioner of State Revenue	Commissioner of Stamp Duties
<i>Financial Institutions Duty Act 1983</i>	Commissioner of State Revenue	Assistant Commissioner of Stamp Duties
<i>Land Tax Assessment Act 1976</i>	Commissioner of State Revenue	Assistant Commissioner of Land Tax
<i>Pay-roll Tax Assessment Act 1971</i>	Commissioner of State Revenue	Assistant Commissioner of Pay-roll Tax
<i>Stamp Act 1921</i>	Commissioner of State Revenue	Assistant Commissioner of Stamp Duties

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2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 21 May 1997. 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 Key

Key to abbreviations in list of legislation and annotations

<p>AIA = Acts Interpretation Act 1954</p> <p>amd = amended</p> <p>ch = chapter</p> <p>def = definition</p> <p>div = division</p> <p>exp = expires/expired</p> <p>gaz = gazette</p> <p>hdg = heading</p> <p>ins = inserted</p> <p>lap = lapsed</p> <p>notfd = notified</p> <p>om = omitted</p> <p>o in c = order in council</p> <p>p = page</p> <p>para = paragraph</p> <p>prec = preceding</p> <p>pres = present</p> <p>prev = previous</p>	<p>(prev) = previously</p> <p>proc = proclamation</p> <p>prov = provision</p> <p>pt = part</p> <p>pubd = published</p> <p>R[X] = Reprint No.[X]</p> <p>RA = Reprints Act 1992</p> <p>reloc = relocated</p> <p>renum = renumbered</p> <p>rep = repealed</p> <p>s = section</p> <p>sch = schedule</p> <p>sdiv = subdivision</p> <p>SIA = Statutory Instruments Act 1992</p> <p>SL = subordinate legislation</p> <p>sub = substituted</p> <p>unnum = unnumbered</p>
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4 Table of earlier reprints

TABLE OF EARLIER REPRINTS

[If a reprint number includes an arabic letter, the reprint was released in unauthorised, electronic form only.]

Reprint No.	Amendments included	Reprint date
1	none	8 February 1995

5 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

as amended by—

Revenue Laws (Reciprocal Powers) Amendment Regulation (No. 1) 1997 SL No. 86

notfd gaz 4 April 1997 pp 1399–1400

commenced on date of notification

6 List of annotations

Repeal

s 6 om R1 (see RA s 40)

SCHEDULE 3—RECOGNISED REVENUE LAWS OF THE STATES

amd 1997 SL No. 86 ss 3–6