

Queensland



Revenue Laws (Reciprocal Powers) Act 1988

REVENUE LAWS (RECIPROCAL POWERS) REGULATION 1995

**Reprinted as in force on 1 March 2002
(includes amendments up to SL No. 18 of 2002)**

This is the reprint current on the repeal date

Reprint No. 3B

This reprint is prepared by
the Office of the Queensland Parliamentary Counsel
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Information about this reprint

This regulation is reprinted as at 1 March 2002. 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 reprints 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

[as amended by all amendments that commenced on or before 1 March 2002]

1 Short title

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

2 Queensland revenue law

Each of the following is a Queensland revenue law for section 2 of the Act, definition “Queensland revenue law”—

- (a) *Debits Tax Act 1990*;
- (b) *Tobacco Products (Licensing) Act 1988*.

3 Corresponding laws

The laws specified in schedule 1 are corresponding laws.

4 Recognised revenue laws of the Commonwealth

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

5 Recognised revenue laws of the States

(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

- *Petroleum Products Regulation Act 1995 (SA)*
- *Revenue Laws (Reciprocal Powers) Act 1987 (NSW)*
- *Subsidies (Liquor and Diesel) Act 1998 (ACT)*
- *Taxation Administration Act 1953 (Cwlth)*
- *Taxation (Administration) Act 1978 (NT)*
- *Taxation Administration Act 1999 (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

- *Child Support (Assessment) Act 1989*
- *Child Support (Registration and Collection) Act 1988*
- *Customs Act 1901*
- *Debits Tax Administration Act 1982*
- *Diesel and Alternative Fuels Grants Scheme Act 1999*
- *Excise Act 1901*
- *Fringe Benefits Tax Assessment Act 1986*
- *Fuel Sales Grants Act 2000*
- *Income Tax Assessment Act 1936*
- *Income Tax Assessment Act 1997*
- *International Tax Agreements Act 1953*
- *Petroleum Resource Rent Tax Assessment Act 1987*
- *Product Grants and Benefits Administration Act 2000*
- *Sales Tax Assessment Act 1992*
- *Sales Tax Procedure Act 1934*
- *Superannuation Guarantee (Administration) Act 1992*
- *Taxation Administration Act 1953*
- *Taxation (Interest on Overpayments and Early Payments) Act 1983*
- *Taxation (Interest on Underpayments) Act 1986*
- *Taxation (Unpaid Company Tax) Assessment Act 1982*
- *Tobacco Charges Assessment Act 1955*

SCHEDULE 2 (continued)

- *Trust Recoupment Tax Assessment Act 1985*
- *Wool Tax (Administration) Act 1964*

SCHEDULE 3**RECOGNISED REVENUE LAWS OF THE STATES**

section 5

PART 1—AUSTRALIAN CAPITAL TERRITORY

Column 1	Column 2	Column 3
Recognised revenue law	Designated State revenue office	Relevant principal Queensland revenue office
<i>Ambulance Service Levy Act 1990</i>	Commissioner for Australian Capital Territory Revenue Deputy Commissioner for Australian Capital Territory Revenue	Assistant Commissioner of Stamp Duties
<i>Debits Tax Act 1997</i>	Commissioner for Australian Capital Territory Revenue Deputy Commissioner for Australian Capital Territory Revenue	Commissioner of Stamp Duties

SCHEDULE 3 (continued)

Column 1 Recognised revenue law	Column 2 Designated State revenue office	Column 3 Relevant principal Queensland revenue office
<i>Duties Act 1999</i>	Commissioner for Australian Capital Territory Revenue Deputy Commissioner for Australian Capital Territory Revenue	Assistant Commissioner of Stamp Duties
<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
<i>Gaming Machine Act 1987</i>	Commissioner for Australian Capital Territory Revenue Deputy Commissioner for Australian Capital Territory Revenue	Assistant Commissioner of Stamp Duties
<i>Insurance Levy Act 1998</i>	Commissioner for Australian Capital Territory Revenue Deputy Commissioner for Australian Capital Territory Revenue	Assistant Commissioner of Stamp Duties

SCHEDULE 3 (continued)

Column 1	Column 2	Column 3
Recognised revenue law	Designated State revenue office	Relevant principal Queensland revenue office
<i>Payroll Tax Act 1987</i>	Commissioner for Australian Capital Territory Revenue Deputy Commissioner for Australian Capital Territory Revenue	Assistant Commissioner of Pay-roll Tax
<i>Stamp Duties and Taxes Act 1987</i>	Commissioner for Australian Capital Territory Revenue Deputy Commissioner for Australian Capital Territory Revenue	Assistant Commissioner of Stamp Duties
<i>Subsidies (Liquor and Diesel) Act 1998</i>	Commissioner for Australian Capital Territory Revenue Deputy Commissioner for Australian Capital Territory Revenue	Commissioner of Stamp Duties

SCHEDULE 3 (continued)

Column 1 Recognised revenue law	Column 2 Designated State revenue office	Column 3 Relevant principal Queensland revenue office
<i>Taxation Administration Act 1999</i>	Commissioner for Australian Capital Territory Revenue Deputy Commissioner for Australian Capital Territory Revenue	Assistant Commissioner of Stamp Duties
<i>Tobacco Licensing Act 1984</i>	Commissioner for Australian Capital Territory Revenue Deputy Commissioner for Australian Capital Territory Revenue	Assistant Commissioner of Tobacco Products Licensing

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>Debits Tax Act 1990</i>	Chief Commissioner of State Revenue Commissioner of State Revenue	Commissioner of Stamp Duties
<i>Duties Act 1997</i>	Chief Commissioner of State Revenue Commissioner of State Revenue	Assistant 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

SCHEDULE 3 (continued)

Column 1	Column 2	Column 3
Recognised revenue law	Designated State revenue office	Relevant principal Queensland revenue office
<i>Petroleum Products Subsidy Act 1997</i>	Chief Commissioner of State Revenue Commissioner of State Revenue	Commissioner of Stamp Duties
<i>Premium Property Tax Act 1998</i>	Chief Commissioner of State Revenue Commissioner of State Revenue	Assistant Commissioner of Stamp Duties
<i>Stamp Duties Act 1920</i>	Chief Commissioner of State Revenue Commissioner of State Revenue	Assistant Commissioner of Stamp Duties
<i>Taxation Administration Act 1996</i>	Chief Commissioner of State Revenue Commissioner of State Revenue	Assistant Commissioner of Stamp Duties

SCHEDULE 3 (continued)

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>Fuel Subsidies Act 1998</i>	Commissioner of Taxes	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
<i>Taxation (Administration) 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 State Taxation	Assistant Commissioner of Land Tax
<i>Pay-roll Tax Act 1971</i>	Commissioner of State Taxation	Assistant Commissioner of Pay-roll Tax
<i>Petroleum Products Regulation Act 1995</i>	Commissioner of State Taxation	Assistant Commissioner of Stamp Duties
<i>Stamp Duties Act 1923</i>	Commissioner of State Taxation	Assistant Commissioner of Stamp Duties
<i>Taxation Administration Act 1996</i>	Commissioner of State Taxation	Assistant Commissioner of Stamp Duties

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>Debits Duties Act 2001</i>	Commissioner of State Revenue	Assistant Commissioner of Stamp Duties
<i>Duties Act 2001</i>	Commissioner of State Revenue	Assistant Commissioner of Stamp Duties
<i>Financial Institutions Duty Act 1986</i>	Commissioner of State Revenue	Assistant Commissioner of Stamp Duties
<i>Land and Income Taxation Act 1910</i>	Commissioner of Taxes	Assistant Commissioner of Land Tax
<i>Land Tax Act 2000</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>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)

Column 1	Column 2	Column 3
Recognised revenue law	Designated State revenue office	Relevant principal Queensland revenue office
<i>Taxation Administration Act 1997</i>	Commissioner of State Revenue	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

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

SCHEDULE 3 (continued)

Column 1	Column 2	Column 3
Recognised revenue law	Designated State revenue office	Relevant principal Queensland revenue office
<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
<i>Taxation Administration Act 1997</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>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

SCHEDULE 3 (continued)

Column 1	Column 2	Column 3
Recognised revenue law	Designated State revenue office	Relevant principal Queensland revenue office
<i>Fuel Suppliers Licensing Act 1997</i>	Commissioner of State Revenue	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
<i>Tobacco Sellers Licensing Act 1975</i>	Commissioner of State Revenue	Assistant Commissioner of Tobacco Products Licensing

ENDNOTES

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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 1 March 2002.

3 Key

Key to abbreviations in list of legislation and annotations

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

4 Table of earlier reprints

TABLE OF EARLIER REPRINTS

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

Reprint No.	Amendments included	Reprint date
1	none	8 February 1995
1A	to SL No. 86 of 1997	21 May 1997
2	to SL No. 64 of 1999	4 June 1999
2A	to SL No. 241 of 1999	22 November 1999
3	to SL No. 116 of 2001	3 August 2001
3A	to SL No. 18 of 2002	1 March 2002

5 List of legislation

Revenue Laws (Reciprocal Powers) Regulation 1995 SL No. 5

made by the Governor in Council on 25 January 1995

notfd gaz 27 January 1995 pp 292–4

commenced on date of notification

lap 1 March 2002 (2001 No. 72 s 155)

amending legislation—

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

Revenue and Other Legislation Amendment Regulation (No. 1) 1999 SL No. 64
pts 1, 3

notfd gaz 23 April 1999 pp 1951–3

commenced on date of notification

Revenue and Other Legislation Amendment Regulation (No. 2) 1999 SL No. 241 pts 1, 4

notfd gaz 29 October 1999 pp 814–7

commenced on date of notification

Revenue Laws (Reciprocal Powers) Amendment Regulation (No. 1) 2001 SL No. 116

notfd gaz 27 July 2001 pp 1209–11

commenced on date of notification

First Home Owner Grant and Other Legislation Amendment Regulation (No. 1) 2002 SL No. 18 s 1 pt 4

notfd gaz 15 February 2002 pp 618–19

commenced on date of notification

6 List of annotations

Queensland revenue law

s 2 sub 1999 SL No. 64 s 6

Repeal

s 6 om R1 (see RA s 40)

SCHEDULE 1—CORRESPONDING LAWS

sch hdg amd 2001 SL No. 116 s 3

amd 1999 SL No. 64 s 7

SCHEDULE 2—RECOGNISED REVENUE LAWS OF THE COMMONWEALTH

sub 1999 SL No. 64 s 8

amd 2001 SL No. 116 s 4

SCHEDULE 3—RECOGNISED REVENUE LAWS OF THE STATES

sch hdg amd 2001 SL No. 116 s 3

amd 1997 SL No. 86 ss 3–6; 1999 SL No. 64 ss 9–15; 1999 SL No. 241 s 9;

2002 SL No. 18 s 11