

South Australia

Taxation Administration Regulations 1997

under the *Taxation Administration Act 1996*

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Legislative history

1—Short title

These regulations may be cited as the *Taxation Administration Regulations 1997*.

2—Commencement

These regulations will come into operation on 2 January 1997.

2A—Interpretation

In these regulations—

Act means the *Taxation Administration Act 1996*.

3—Permitted disclosure of information

- (1) For the purposes of section 78(d) of the Act, the following offices are prescribed:
 - (a) Attorney-General;
 - (b) Solicitor-General;
 - (c) Director of Public Prosecutions;
 - (d) offices in the Attorney-General's Department;
 - (e) Auditor-General;
 - (f) Ombudsman;
 - (g) Commissioner for Consumer Affairs;
 - (h) Registrar of Motor Vehicles;
 - (i) Chief Executive Officer of WorkCover Corporation of South Australia;
 - (j) offices in the police force of or above the rank of inspector;
 - (k) offices of another State, or of a Territory, or of the Commonwealth, the holders of which are employed in the administration of laws relating to taxation or customs;
 - (l) Chairperson of the Australian Securities Commission;

- (m) Australian Statistician;
 - (n) Commissioner of the Australian Federal Police;
 - (o) Chairperson of the National Crime Authority.
- (2) In accordance with section 78(e) of the Act, a tax officer may disclose information obtained under or in relation to the administration or enforcement of a taxation law in connection with the administration or enforcement of the *First Home Owner Grant Act 2000*.

Legislative history

Notes

- For further information relating to the Act and subordinate legislation made under the Act see the Index of South Australian Statutes.

Principal regulations and variations

New entries appear in bold.

Year	No	Reference	Commencement
1997	3	<i>Gazette 2.1.1997 p46</i>	2.1.1997: r 2
1997	173	<i>Gazette 10.7.1997 p78</i>	10.7.1997: r 2
2000	279	<i>Gazette 7.12.2000 p3481</i>	7.12.2000: r 2

Provisions varied

New entries appear in bold.

Provision	How varied	Commencement
r 2A	inserted by 279/2000 r 3	7.12.2000
r 3		
r 3(1)	r 3 varied by 173/1997 r 3	10.7.1997
	r 3 varied and redesignated as r 3(1) by 279/2000 r 4(a), (b)	7.12.2000
r 3(2)	inserted by 279/2000 r 4(b)	7.12.2000