

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*.

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) Chief Executive Officer of the Australian Crime Commission.
- (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 any of the following:
 - (a) the *First Home Owner Grant Act 2000*;
 - (b) the *Emergency Services Funding Act 1998*.

Legislative history

Notes

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

Revocation of regulations

The *Taxation Administration Regulations 1997* were revoked by Sch 1 of the *Taxation Administration Regulations 2008* on 1.9.2008.

Principal regulations and variations

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
2005	161	<i>Gazette 7.7.2005 p2314</i>	7.7.2005: r 2

Provisions varied

Provision	How varied	Commencement
r 2	<i>omitted under the Legislation Revision and Publication Act 2002</i>	7.7.2005
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
	varied by 161/2005 r 4(1)	7.7.2005
r 3(2)	inserted by 279/2000 r 4(b)	7.12.2000
	substituted by 161/2005 r 4(2)	7.7.2005