

South Australia

## Taxation Administration Regulations 2008

under the *Taxation Administration Act 1996*

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#### 1—Short title

These regulations may be cited as the *Taxation Administration Regulations 2008*.

#### 2—Commencement

These regulations will come into operation on 1 September 2008.

#### 3—Interpretation

In these regulations—

*Act* means the *Taxation Administration Act 1996*.

#### 4—Permitted disclosure of information

- (1) For the purposes of section 78(d) of the Act, the following offices are prescribed:
  - (a) Attorney-General;
  - (b) Auditor-General;
  - (c) Australian Statistician;
  - (d) Chairperson of the Australian Securities and Investments Commission;
  - (e) Chief Executive Officer of the Australian Crime Commission;
  - (f) Chief Executive Officer of WorkCover Corporation of South Australia;
  - (g) Commissioner for Consumer Affairs;
  - (h) Commissioner of Police of the Australian Federal Police;
  - (i) Director of Public Prosecutions;
  - (j) offices in the Attorney-General's Department;
  - (k) offices in the police force of or above the rank of inspector;

- (l) 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;
  - (m) Ombudsman;
  - (n) Registrar of Motor Vehicles;
  - (o) Solicitor-General.
- (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*.

### **Schedule 1—Revocation of *Taxation Administration Regulations 1997***

The *Taxation Administration Regulations 1997* are revoked.

## 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](http://www.legislation.sa.gov.au).

### Principal regulations

Year	No	Reference	Commencement
2008	228	<i>Gazette 21.8.2008 p3777</i>	1.9.2008: r 2