

South Australia

Taxation Administration Regulations 2008

under the *Taxation Administration Act 1996*

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Schedule 1—Revocation of *Taxation Administration Regulations 1997*

Legislative history

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.

Revocation of regulations

The *Taxation Administration Regulations 2008* were revoked by Sch 1 of the *Taxation Administration Regulations 2017* on 1.7.2017.

Principal regulations

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