

South Australia

# Taxation Administration Regulations 2017

under the *Taxation Administration Act 1996*

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### 1—Short title

These regulations may be cited as the *Taxation Administration Regulations 2017*.

### 3—Interpretation

In these regulations—

*Act* means the *Taxation Administration Act 1996*;

*Australia's Foreign Investment Policy* means the document issued by the Commonwealth Treasurer known as *Australia's Foreign Investment Policy* as in force from time to time.

### 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 Federal Police;
  - (d) Australian Statistician;
  - (e) Chairperson of the Australian Securities and Investments Commission;
  - (f) Chief Executive Officer of the Australian Crime Commission;
  - (g) Chief Executive Officer of the Australian Transaction Reports and Analysis Centre;
  - (h) Chief Executive Officer of the Return to Work Corporation of South Australia;
  - (i) Commissioner for Consumer Affairs;
  - (j) Commissioner for Public Employment;
  - (k) Director of Public Prosecutions;
  - (l) Independent Commissioner Against Corruption;

- (m) Inspector-General of the Australian Defence Force;
  - (n) Office for Public Integrity;
  - (o) offices in the administrative unit of the Public Service that is, under a Minister, responsible for the administration of the *Work Health and Safety Act 2012*;
  - (p) offices in the Attorney-General's Department;
  - (q) 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;
  - (r) Ombudsman;
  - (s) police officers;
  - (t) Registrar-General;
  - (u) Registrar of the Australian Business Register;
  - (v) Registrar of Motor Vehicles;
  - (w) Solicitor-General;
  - (x) Valuer-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—
- (a) in connection with the administration or enforcement of any of the following:
    - (i) the *Emergency Services Funding Act 1998*;
    - (ii) the *First Home and Housing Construction Grants Act 2000*;
    - (iii) the *First Home Saver Accounts Act 2008* of the Commonwealth;
    - (iv) the *South Australian Housing Trust Act 1995*;
    - (v) the scheme administered by the Minister responsible for the administration of the *Payroll Tax Act 2009* known as the Job Accelerator Grant Scheme;
    - (vi) the COVID-19 Small Business Grant Program; or
  - (b) to the Child Support Registrar under the *Child Support (Registration and Collection) Act 1988* of the Commonwealth for the purposes of administering that Act or the *Child Support (Assessment) Act 1989* of the Commonwealth; or
  - (c) to the Chief Executive of Centrelink (within the meaning of the *Human Services (Centrelink) Act 1997* of the Commonwealth) for the purposes of administering the social security law within the meaning of the *Social Security Act 1991* of the Commonwealth; or
  - (d) to the Commonwealth Treasurer in relation to a decision that the Commonwealth Treasurer may make under the *Foreign Acquisitions and Takeovers Act 1975* of the Commonwealth or in accordance with Australia's Foreign Investment Policy; or

- (e) to a member of the Foreign Investment Review Board or the Secretary of the Department of the Treasury of the Commonwealth for the purposes of the member or Secretary briefing the Commonwealth Treasurer in relation to a decision that the Commonwealth Treasurer may make under the *Foreign Acquisitions and Takeovers Act 1975* of the Commonwealth or in accordance with Australia's Foreign Investment Policy; or
  - (f) to the Official Receiver in Bankruptcy for the purposes of the administration and execution of the *Bankruptcy Act 1966* of the Commonwealth; or
  - (g) to the Legal Profession Conduct Commissioner or the Law Society within the meaning of the *Legal Practitioners Act 1981* for the purposes of carrying out the Commissioner's or Society's functions under that Act.
- (3) In this regulation—

***COVID-19 Small Business Grant Program*** means the small business grant program administered by the Treasurer in respect of small businesses in this State that employ staff and have been subject to closure or otherwise adversely affected by the restrictions imposed by declaration under the *Emergency Management Act 2004* relating to the COVID-19 pandemic.

## 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).

### Legislation revoked by principal regulations

The *Taxation Administration Regulations 2017* revoked the following:

*Taxation Administration Regulations 2008*

### Principal regulations and variations

New entries appear in bold.

Year	No	Reference	Commencement
2017	83	<i>Gazette 14.6.2017 p2135</i>	1.7.2017: r 2
<b>2020</b>	<b>59</b>	<b><i>Gazette 14.5.2020 p967</i></b>	<b>14.5.2020: r 2</b>

### Provisions varied

New entries appear in bold.

Entries that relate to provisions that have been deleted appear in italics.

Provision	How varied	Commencement
<i>r 2</i>	<i>omitted under Legislation Revision and Publication Act 2002</i>	<i>14.5.2020</i>
r 4		
r 4(2)	varied by 59/2020 r 4(1)	14.5.2020
r 4(3)	inserted by 59/2020 r 4(2)	14.5.2020
<i>Sch 1</i>	<i>omitted under Legislation Revision and Publication Act 2002</i>	<i>14.5.2020</i>