



ANNO TRICESIMO SEXTO

ELIZABETHAE II REGINAE

A.D. 1987

No. 2 of 1987

An Act to amend the Business Franchise (Petroleum Products) Act, 1979, the Financial Institutions Duty Act, 1983, the Land Tax Act, 1936, the Pay-roll Tax Act, 1971, and the Stamp Duties Act, 1923.

[Assented to 5 March 1987]

The Parliament of South Australia enacts as follows:

1. This Act may be cited as the "Statutes Amendment (Taxation) Act, 1987." Short title.

2. The Business Franchise (Petroleum Products) Act, 1979, is amended by striking out section 32 and substituting the following section: Amendment of Business Franchise (Petroleum Products) Act, 1979.

32. A person shall not divulge or communicate information acquired in, or in connection with, the administration of this Act, except— Secrecy.

(a) with the consent of the person from whom the information was obtained;

(b) in connection with the administration of this Act;

(c) to—

(i) the Commonwealth Commissioner of Taxation;

or

(ii) an officer of this or another State, or of a Territory, employed in the administration of laws relating to taxation;

(d) to the Commissioner for Corporate Affairs;

or

(e) for the purposes of legal proceedings under this Act.

Penalty: \$10 000.

3. The Financial Institutions Duty Act, 1983, is amended by striking out paragraph (c) of section 12 and substituting the following paragraph: Amendment of Financial Institutions Duty Act, 1983.

(c) to—

- (i) the Commonwealth Commissioner of Taxation;
- or
- (ii) an officer of this or another State, or of a Territory, employed in the administration of laws relating to taxation;

Amendment of
Land Tax Act,
1936.

4. The Land Tax Act, 1936, is amended by striking out section 7 and substituting the following sections:

Commissioner
may act as a State
taxation officer.

7. The Commissioner may perform the functions of a State taxation officer under Part IIIA of the *Taxation Administration Act* 1953 of the Commonwealth.

Secrecy.

7a. A person shall not divulge or communicate information acquired in, or in connection with, the administration of this Act, except—

- (a) with the consent of the person from whom the information was obtained;
- (b) in connection with the administration of this Act;
- (c) to—
 - (i) the Commonwealth Commissioner of Taxation;
 - or
 - (ii) an officer of this or another State, or of a Territory, employed in the administration of laws relating to taxation;
- (d) to the Commissioner for Corporate Affairs;
- or
- (e) for the purposes of legal proceedings under this Act.

Penalty: \$10 000.

Amendment of
Pay-roll Tax Act,
1971.

5. The Pay-roll Tax Act, 1971, is amended by striking out section 7 and substituting the following section:

Secrecy.

7. A person shall not divulge or communicate information acquired in, or in connection with, the administration of this Act, except—

- (a) with the consent of the person from whom the information was obtained;
- (b) in connection with the administration of this Act;
- (c) to—
 - (i) the Commonwealth Commissioner of Taxation;
 - or
 - (ii) an officer of this or another State, or of a Territory, employed in the administration of laws relating to taxation;

(d) to the Commissioner for Corporate Affairs;

or

(e) for the purposes of legal proceedings under this Act.

Penalty: \$10 000.

6. The Stamp Duties Act, 1923, is amended—

Amendment of
Stamp Duties
Act, 1923.

(a) by striking out paragraph (c) of section 6a and substituting the following paragraph:

(c) to—

(i) the Commonwealth Commissioner of Taxation;

or

(ii) an officer of this or another State, or of a Territory, employed in the administration of laws relating to taxation;;

and

(b) by inserting after section 6a the following section:

6b. The Commissioner may perform the functions of a State taxation officer under Part IIIA of the *Taxation Administration Act* 1953 of the Commonwealth.

Commissioner
may act as State
taxation officer.

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

D. B. DUNSTAN, Governor