

Queensland



ANNO TRICESIMO SEPTIMO

ELIZABETHAE SECUNDAE REGINAE



**No. 44 of 1988**

**An Act to provide for the reciprocal enforcement of revenue laws and for related purposes**

[ASSENTED TO 3RD MAY, 1988]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

**1. Short Title.** This Act may be cited as the *Revenue Laws (Reciprocal Powers) Act 1988*.

**2. Interpretation.** (1) In this Act, unless the contrary intention appears—

“authorized revenue officer” means a person who by virtue of section 4 is authorized to exercise a power conferred by section 5;

“Commonwealth revenue officer” means the holder of an office established for the purpose of or in connexion with the administration or execution of a law of the Commonwealth that is a recognized revenue law but does not include a Minister of the Crown in right of the Commonwealth;

“corresponding law” means a law of the Commonwealth or of a State declared under subsection (4) to be a corresponding law for the purposes of this Act;

“designated Commonwealth revenue officer” in relation to a law of the Commonwealth that is a recognized revenue law means the holder of the office declared under subsection (2) (b) to be the designated Commonwealth revenue office in respect of that law;

“designated State revenue officer” in relation to a law of a State that is a recognized revenue law means the holder of the office declared under subsection (2) (b) to be the designated State revenue office in respect of that law;

“information” includes, without limiting its meaning, documents of any kind and copies of or extracts from documents;

“officer”, in relation to a corporation, has the meaning assigned to that expression by the *Companies (Queensland) Code*;

“Queensland revenue law” means any of the following—

(a) *Stamp Act 1894-1988*;

(b) *Pay-roll Tax Act 1971-1986*;

(c) *Land Tax Act 1915-1988*;

(d) any other prescribed Act, being a law of Queensland by which a tax, fee, duty or other impost is levied;

“Queensland revenue officer” means the holder of an office established for the purpose of or in connexion with the administration or execution of a Queensland revenue law, but does not include a Minister of the Crown in right of Queensland;

“recognized revenue law” means a law of the Commonwealth or a State declared under subsection (2) (a) to be a recognized revenue law;

“record” includes book, account, deed, writing, document and any other source of information compiled, recorded or stored in written form, or on microfilm, or by electronic process, or in any other manner or by any other means;

“relevant principal Queensland revenue officer”, in relation to a recognized revenue law, means the holder of the office declared under subsection (2) (c) to be the relevant principal Queensland revenue office in respect of that law;

“relevant Queensland revenue officer” means the holder of an office declared under subsection (2) (c) to be the relevant principal Queensland revenue office in respect of a recognized revenue law;

“State” includes the Northern Territory and the Australian Capital Territory and does not include Queensland;

“State revenue officer” means the holder of an office established for the purpose of or in connexion with the administration or execution of a law of a State that is a recognized revenue law but does not include a Minister of the Crown in right of the State;

“the Minister” means the Minister for Finance and Minister Assisting the Premier and Treasurer or other Minister of the Crown for the time being charged with the administration of this Act, and includes a Minister of the Crown for the time being performing the duties of the Minister.

(2) The Governor in Council may, by Order in Council, declare—

(a) a law of the Commonwealth or of a State that provides for the levying or collection of a tax, fee, duty or other impost to be a recognized revenue law for the purposes of this Act;

(b) an office established for the purpose of administering or executing a recognized revenue law to be the designated Commonwealth revenue office or the designated State revenue office, as the case may be, in respect of that law;  
and

(c) an office established for the purpose of administering or executing a Queensland revenue law to be the relevant principal Queensland revenue office in respect of a recognized revenue law.

(3) An Order in Council shall not be made pursuant to subsection (2) in relation to any law or office of the Commonwealth or a State unless the Commonwealth or, as the case may be, the State concerned has made provision or agreed to make provision by law to confer on Queensland revenue officers powers and functions similar to those conferred on Commonwealth revenue officers and State revenue officers by this Act.

(4) If satisfied that a law of the Commonwealth or a State corresponds to this Act, the Governor in Council may, by Order in Council, declare that law to be a corresponding law for the purposes of this Act.

**2A. Administration of Act.** The Minister is responsible for the administration of this Act.

**3. Queensland officers authorized for Commonwealth purposes.** Each relevant Queensland revenue officer and each other Queensland revenue officer authorized by such officer for the purpose is hereby authorized to perform the functions of a State taxation officer under Part IIIA of the Taxation Administration Act 1953 of the Commonwealth as amended and in force for the time being.

**4. Investigation by or on behalf of a designated State revenue officer.**

(1) A designated State revenue officer may make application to the relevant principal Queensland revenue officer for the conduct of an investigation in Queensland into any matter connected with a recognized revenue law.

(2) An application under subsection (1)—

- (a) shall be in writing;
- (b) shall sufficiently disclose the reasons for which the investigation is sought to be conducted; and
- (c) may request that the investigation be conducted by the relevant principal Queensland revenue officer.

(3) If a relevant principal Queensland revenue officer approves a proposed investigation in relation to a matter arising under a recognized revenue law pursuant to an application under subsection (1), the approval—

- (a) shall be in writing and shall specify whether the investigation is to be conducted by—
  - (i) that relevant principal Queensland revenue officer or another Queensland revenue officer authorized by him for that purpose; or
  - (ii) the designated State revenue officer or another State revenue officer, authorized by that designated State revenue officer for that purpose;
- (b) in addition to any other conditions which the relevant principal Queensland revenue officer may impose, upon giving his approval or subsequently, shall be on the conditions that—
  - (i) the investigation shall be conducted in respect of the matter or matters and in the manner approved for the time being by the relevant principal Queensland revenue officer;
  - (ii) the investigation shall be conducted under the supervision and subject to the direction of the relevant principal Queensland revenue officer; and
  - (iii) the person conducting the investigation shall report to the relevant principal Queensland revenue officer at the conclusion of the investigation and at such other times during the investigation as that officer requires.

(4) The relevant principal Queensland revenue officer may, in writing, revoke an approval given under subsection (3) or revoke or

vary any condition that he has imposed on an approval given under subsection (3).

(5) Subject to subsection (6) a person approved under subsection (3) to conduct an investigation into a matter arising under a recognized revenue law may in respect of the investigation of that matter exercise any power conferred by section 5.

(6) A person referred to in subsection (5) who exercises a power conferred by section 5 shall do so—

- (a) subject to and in accordance with any conditions imposed by the relevant principal Queensland revenue officer under subsection (3) as in force for the time being;  
and
- (b) except in so far as they are not inconsistent with any conditions referred to in paragraph (a) as in force for the time being, subject to and in accordance with any conditions specified by the designated State revenue officer and advised to the relevant principal Queensland revenue officer either when making the application pursuant to subsection (1) or at a later time.

**5. Investigation powers.** The powers that may be exercised by an authorized revenue officer, at all reasonable times, for the purposes of an investigation are—

- (a) to enter upon any land and into any place or building or premises in Queensland and to remain thereon or therein for as long as is necessary for those purposes;
- (b) to have full and free access to all records in Queensland and to inspect those records;
- (c) to require any person whom the authorized revenue officer reasonably believes to have custody or control of records in Queensland to produce all records of any description of which that person has custody or control;
- (d) to require any person to furnish the authorized revenue officer with information, orally or in writing, that the authorized revenue officer reasonably believes to be within the knowledge or possession of that person;
- (e) if any record to which the authorized revenue officer has access or any record or information produced or furnished to him or required by him under paragraph (c) or (d) to be produced or furnished to him—
  - (i) is not in writing on paper;
  - (ii) is not written in the English language;  
or
  - (iii) is not decipherable on sight,  
to require the person who has knowledge, custody or control of that information or that record to produce a statement

- on paper in the English language and decipherable on sight setting out the information or the contents of that record;
- (f) to make and take away copies of or extracts from the whole or any part of a record produced or information furnished in accordance with paragraph (b), (c) or (d) or a statement produced in accordance with paragraph (e);
  - (g) to require a person to answer any question relating to—
    - (i) any records inspected, produced or required to be produced in accordance with paragraph (b) or (c);
    - (ii) any information furnished or required to be furnished in accordance with paragraph (d);or
    - (iii) any statement produced or required to be produced in accordance with paragraph (e);and
  - (h) to require any person having relevant connexion with the investigation to provide the authorized revenue officer and all persons acting in aid of him with all reasonable facilities and assistance for the effective conduct of the investigation.

**6. Restriction on entry in course of investigation.** (1) An authorized revenue officer who has entered upon land or into a place or building or premises in the exercise of a power conferred by section 5 is not authorized to remain thereon or therein if, on request by the occupier thereof, the authorized revenue officer does not produce a certificate purporting to be one such as is referred to in subsection (2) stating that the authorized revenue officer is authorized under this Act to conduct an investigation.

(2) A certificate purporting to be issued by a person who is a relevant Queensland revenue officer and stating that a person named therein is an authorised revenue officer under this Act in respect of the conduct of an investigation, shall in absence of evidence to the contrary, be conclusive evidence of the matters contained therein and that—

- (a) the authorised revenue officer and the investigation have been duly approved in accordance with this Act;
- and
- (b) the investigation is subject only to such conditions (if any) as are specified in the certificate.

(3) An authorized revenue officer and any other person acting in aid of him shall not enter into a dwelling house for the purposes of an investigation under this Act unless—

- (a) the occupier thereof has consented to the entry;
- or
- (b) the officer or other person has first obtained and produces upon the occupier's request a warrant that authorizes the entry.

(4) Upon the information of an authorized revenue officer that the officer reasonably suspects that there are in any dwelling house records or other things that make it desirable that entry be made into the dwelling house for the purposes of an investigation under this Act a stipendiary magistrate may issue a warrant in the prescribed form directed to the informant and all persons acting in aid of him authorizing him and them to enter into the dwelling house at all reasonable times for the purpose of conducting an investigation under this Act.

(5) A person to whom a warrant issued under subsection (4) is directed is authorized to enter from time to time the dwelling house specified in the warrant as often as he thinks such entry to be necessary or desirable for the purposes of the investigation under this Act for which the warrant was issued.

(6) In this section the expression "dwelling house" includes any part of a building used exclusively as a dwelling but does not include the curtilage of any building.

**7. Obstruction etc. of an authorized revenue officer.** A person who—

(a) obstructs or hinders an authorized revenue officer, or any person properly assisting such an officer, acting in the exercise of any of the powers specified in section 5 that the officer is authorized to exercise;

or

(b) fails to comply with any requirement duly made under section 5,

commits an offence against this Act and is liable to a penalty not exceeding 40 penalty units or to imprisonment for a term not exceeding 3 months or both.

**8. Power of the relevant principal Queensland revenue officer to obtain information and evidence.** (1) If a designated State revenue officer concerned has referred under section 4 a matter arising under a recognized revenue law for investigation and the investigation is to be conducted by a Queensland revenue officer, the relevant principal Queensland revenue officer may, by notice in writing, require a person—

(a) to give information of a kind and in a form or manner specified in the notice or to produce records (or copies thereof) of a kind specified in the notice, being information or records believed to be within the knowledge, in the custody or under the control of the person, at a place and within a time specified in the notice, to him or to a Queensland revenue officer authorized by him and specified in the notice;

or

(b) to attend before that relevant principal Queensland revenue officer or a Queensland revenue officer authorized by him and specified in the notice at a time and place specified in the notice and there to give information and to produce

records, of the kind specified in the notice, being information or records believed to be within the knowledge, in the custody or under the control of the person, and to answer questions or to do any of those things,

for the purpose of—

- (c) inquiring into that matter;
- (d) inquiring into or ascertaining the liability of that or any other person under that law with respect to the payment of a tax, fee, duty or other impost;
- or
- (e) ascertaining for the purposes of that law the identity of any person who—
  - (i) may have a liability under a provision of that law;
  - or
  - (ii) may, as a result of being related to or associated or connected with another person, affect the liability of that other person.

(2) The relevant principal Queensland revenue officer or a Queensland revenue officer authorized by him may require information or answers required under subsection (1) to be given—

- (a) on oath or affirmation, either orally or in writing;
- or
- (b) by statutory declaration pursuant to the *Oaths Act 1867-1981*.

(3) For the purposes of subsection (2), the relevant principal Queensland revenue officer or the Queensland revenue officer authorized by him may administer an oath or affirmation.

(4) The relevant principal Queensland revenue officer or the Queensland revenue officer authorized by him may cause to be made copies of or extracts from the whole or any part of the information or records produced in accordance with subsection (1).

(5) A notice pursuant to subsection (1) that requires a person to give information to, to attend before or to produce records to a Queensland revenue officer authorized by the relevant principal Queensland revenue officer may specify that Queensland revenue officer by name or by the office that he holds.

(6) Notwithstanding that a notice issued pursuant to subsection (1) requires a person to give information to, to attend before or to produce records to the relevant principal Queensland revenue officer or a Queensland revenue officer whose name or office is specified in that notice, the relevant principal Queensland revenue officer may, without notice to the person to whom the notice was given, at any time authorize another Queensland revenue officer for that purpose and to exercise any power conferred or function imposed that he would be able to



exercise if he were the officer whose name or office is specified in the notice.

(7) The regulations may prescribe scales of expenses to be allowed to persons whose attendance is required under this section.

**9. Power of a designated State revenue officer to obtain information and evidence.** (1) If, in relation to a matter arising under a recognized revenue law, the relevant principal Queensland revenue officer has approved a State revenue officer in relation to that law to investigate that matter, the designated State revenue officer in respect of that recognized revenue law may, by notice in writing, require a person—

(a) to give information of a kind and in a form or manner specified in the notice or to produce records (or copies thereof) of a kind specified in the notice, being information or records believed to be within the knowledge, in the custody or under the control of the person, at a place in Queensland and within a time specified in the notice, to him or to a State revenue officer authorized by him and specified in the notice;

or

(b) to attend before that designated State revenue officer or a State revenue officer authorized by him and specified in the notice at a time and place in Queensland specified in the notice and there to give information and to produce records, of the kind specified in the notice, being information or records believed to be within the knowledge, in the custody or under the control of the person, and to answer questions or to do any of those things,

for the purpose of—

(c) inquiring into that matter;

(d) inquiring into or ascertaining the liability of that or any other person under that law with respect to the payment of a tax, fee, duty or other impost;

or

(e) ascertaining for the purposes of that law the identity of any person who—

(i) may have a liability under a provision of that law;

or

(ii) may, as a result of being related to or associated or connected with another person, affect the liability of that other person.

(2) The designated State revenue officer or the State revenue officer authorized by him may require information or answers required under subsection (1) to be given—

(a) on oath or affirmation, either orally or in writing;

or

(b) by statutory declaration.

(3) For the purposes of subsection (2), the designated State revenue officer or a State revenue officer authorized by him may administer an oath or affirmation.

(4) The designated State revenue officer or the State revenue officer authorized by him may cause to be made copies of or extracts from the whole or any part of information or records produced in accordance with subsection (1).

(5) A notice pursuant to subsection (1) that requires a person to give information to, to attend before or to produce records to a State revenue officer authorized by the designated State revenue officer may specify that person by name or by the office that he holds.

(6) Notwithstanding that a notice issued pursuant to subsection (1) requires a person to give information to, to attend before or to produce records to the designated State revenue officer or a State revenue officer whose name or office is specified in the notice, the designated State revenue officer may at any time, without notice to the person to whom the notice was given, specify another State revenue officer for that purpose and to exercise any power conferred or function imposed that he would be able to exercise if he were the officer whose name or office is specified in the notice.

(7) The regulations may prescribe scales of expenses to be allowed to persons whose attendance is required under this section.

(8) The relevant principal Queensland revenue officer or a Queensland revenue officer nominated by him for the purpose may be present when the person to whom a notice is given under subsection (1) complies with the terms of that notice.

**10. Offence not to comply with requirement made under section 8 or 9.** (1) A person who fails to comply with any requirement made of him under section 8 or 9 commits an offence against this Act and is liable to a penalty not exceeding 40 penalty units.

(2) A person shall not be convicted of an offence defined in subsection (1) if the court hearing the charge is satisfied—

(a) that the defendant could not, by the exercise of reasonable diligence, have complied with the requirement to which the charge relates;

or

(b) that the defendant complied with that requirement to the extent of the defendant's ability to do so.

(3) Where a person commits an offence defined in subsection (1)—

(a) the offence shall be a continuing offence and be deemed to continue for as long as the requisition in respect of which the offence was committed is not complied with;

and

(b) upon convicting him of the offence, a court may, in addition to any penalty that it imposes under subsection (1), order

him to pay a penalty of two penalty units for each day, on which the offence has continued to the date of his conviction.

(4) The provisions of subsection (3) apply notwithstanding that the failure or conduct alleged against a defendant related to a particular time or a particular period.

(5) Except as provided by subsection (7), a person is not excused from complying with a requisition under section 8 or 9 to give information or to answer a question on the ground that the information or answer might tend to incriminate him or make him liable to a penalty.

(6) Information given or answer made by a person in complying with a requisition under section 8 or 9, which might tend to incriminate him or make him liable to a penalty, is not admissible against him in any proceedings brought against him in a court in Queensland with a view to his punishment for an alleged offence except—

- (a) proceedings in respect of an offence defined in section 20;
- (b) proceedings in respect of an offence against a Queensland revenue law;
- or
- (c) proceedings in respect of an offence in connexion with verification of the information or answer by oath or affirmation.

(7) A person who would not, but for this subsection, be excused from complying with a requirement made under section 8 or 9 to give information or to answer a question concerning a matter arising under a recognized revenue law of a State is so excused unless that law or a corresponding law of that State provides that the information or answer is not admissible in proceedings brought against the person by or on behalf of that State or an authority of that State with a view to his punishment for an alleged offence other than an offence against a recognised revenue law or a corresponding law of that State.

**11. Court order on defendant to comply.** (1) A court by which a person is convicted of an offence defined in section 10 (1) may, in addition to any penalty it imposes on the defendant, order the defendant to comply with the requirement made of him under this Act that is material to the offence, notwithstanding that the requirement related to a particular time or period by or within which it was to be complied with.

(2) Where a court makes an order under subsection (1) it shall specify therein a place where and a time or period at or within which the order is to be complied with.

(3) A person who fails to comply with an order made under subsection (1) commits an offence against this Act.

Penalty: 100 penalty units or imprisonment for 12 months or both.

**12. Successive prosecutions for continuing offence.** (1) A person who after conviction for an offence defined in section 10 (1) or this

subsection (in this subsection called the “previous conviction”) continues to fail to comply with the requirement in respect of which he incurred the previous conviction commits an offence against this Act and is liable to a penalty of two penalty units for each day on which he has continued to fail to comply with the requirement from the date of the last occurring previous conviction to the date of his conviction for the offence under this subsection last committed by him.

(2) When a person is convicted of an offence as defined in section 10 (1) and the court makes an order under section 11 (1), the person shall not be punished under subsection (1) for continuing to fail to comply with the requirement to which the order relates.

**13. Provision of information to certain Commonwealth and State revenue officers etc.** (1) A relevant Queensland revenue officer and any person authorized by him, may if he considers it appropriate, communicate information disclosed or obtained under this Act or a Queensland revenue law to any person with the consent (express or implied) of the person to whose affairs the information relates or to—

- (a) another Queensland revenue officer for the purposes of the administration or execution of a Queensland revenue law;
  - (b) a Commonwealth or State revenue officer, for the purposes of the administration or execution of a recognized revenue law;
- or
- (c) a legal representative or legal officer of the Crown in right of Queensland, the Commonwealth or a State who is engaged in aiding a Queensland revenue officer in connexion with the administration or execution of a Queensland revenue law or in aiding a Commonwealth or State revenue officer in connexion with the administration or execution of a recognized revenue law for the purpose of rendering such aid.

(2) A person mentioned in paragraph (a), (b) or (c) of subsection (1) may, with the consent of the relevant Queensland revenue officer from whom the information was obtained or who authorized the person from whom the information was obtained or who approved the investigation in pursuance of which the information was obtained, communicate information disclosed to or obtained by him under this Act to any other person mentioned in subsection (1) on such terms and conditions as that relevant Queensland revenue officer may impose or, with the consent (express or implied) of the person to whose affairs the information relates, to any person.

(3) Except as provided by this section or by a Queensland revenue law, a person shall not disclose information or publish any record or

part of a record obtained by that or another person under this Act unless the disclosure or publication is made—

- (a) in connexion with the administration or execution of—
  - (i) this Act or a Queensland revenue law;
  - or
  - (ii) a recognized revenue law;
  - or
- (b) for the purposes of any legal proceedings arising out of such Act or any such law or of a report of any such proceedings.

Penalty: 200 penalty units or imprisonment for 6 months or both.

**14. Information etc. obtained under a corresponding law.** A person shall not disclose any information, or publish any record or part of a record, obtained by that or another person under a corresponding law for the purposes of a Queensland revenue law, unless the disclosure or publication is made—

- (a) with the consent (express or implied) of the person to whose affairs the information or record relates;
- (b) with the consent of the Commonwealth or State revenue officer from whom the information or record was obtained or who approved the investigation in which the information or record was obtained or, where the corresponding law so provides, with the consent of the Commonwealth or State revenue officer whose consent is required by that law to such disclosure or publication and on such conditions as that officer may impose, to a person specified in paragraph (a), (b) or (c) of section 13 (1) for a purpose specified therein;
- (c) in connexion with the administration or execution of that Queensland revenue law;
- or
- (d) for the purposes of any legal proceedings arising out of this section or of that Queensland revenue law or of a report of any such proceedings.

Penalty: 200 penalty units or imprisonment for 6 months or both.

**15. Disclosure to court.** Except where it is necessary to do so for the purpose of carrying into effect the provisions of this Act, a Queensland revenue law or a recognized revenue law or a corresponding law, a person shall not be required, at any time, to communicate to a court information that he has acquired pursuant to authority conferred by this Act or a corresponding law or any matter or thing coming under his notice in the performance of his duties under this Act or a corresponding law.

**16. Certification of copies and extracts.** (1) Where in connexion with the administration or execution of this Act or a Queensland revenue law or in connexion with the exercise of a power under a corresponding

law a relevant Queensland revenue officer or a Queensland revenue officer authorized by him holds any record—

- (a) where the record is held in connexion with the administration or execution of a Queensland revenue law, the officer may make a copy thereof or an extract therefrom and certify it to be a true copy or, as the case may be, a true extract, for the purposes of the administration or execution of this Act; or
- (b) where the record is held in connexion with the administration or execution of this Act or in connexion with the exercise of a power under a corresponding law, the officer may make a copy thereof or an extract therefrom and certify it to be a true copy or, as the case may be, a true extract, for the purposes of the administration or execution of this Act or a Queensland revenue law.

(2) Where in connexion with the administration or execution of this Act or a Queensland revenue law, a relevant Queensland revenue officer holds a copy of a record (in this subsection called the “primary copy”) or an extract from a record (in this subsection called the “primary extract”) certified by—

- (a) a Commonwealth revenue officer;
  - (b) a State revenue officer;
- or
- (c) another Queensland revenue officer,

to be a true copy of or a true extract from a record, the relevant Queensland revenue officer or a Queensland revenue officer authorized by him—

- (d) may certify the primary copy or the primary extract to be a true copy or, as the case may be, a true extract;
- (e) may make a copy of the primary copy or the primary extract and may certify the copy to be a true copy;
- (f) may make an extract from the primary copy or the primary extract and may certify the extract to be a true extract.

**17. Evidentiary value of copies and extracts.** (1) A document purporting to be a copy or an extract certified as provided by section 16 is admissible in evidence in any proceedings in a court in Queensland arising out of this Act or a Queensland revenue law as if—

- (a) in the case of a primary copy or a copy of a primary copy, it were the record from which the primary copy was made;
- (b) in the case of a primary extract or a copy of a primary extract, it were the record from which the primary extract was made;
- (c) in the case of an extract from a primary copy or a primary extract, it were part of the record from which the primary copy or the primary extract was made.

(2) The admission of a document in evidence pursuant to subsection (1) shall not preclude the adducing of evidence that the document is not a true copy or a true extract.

**18. Authorized communication of information creates no liability.** No liability shall be incurred by the Crown or by a Queensland revenue officer by reason of a communication of information or publication of a record under the authority conferred by section 13 or 14 for loss or damage occasioned thereby.

**19. Use in legal proceedings of answers and information obtained under a corresponding law.** (1) If, in the course of an investigation conducted under the authority of a corresponding law, a person—

(a) makes answer to a revenue officer (Commonwealth, State or Queensland) in response to a question put to him in connexion with a matter arising under a Queensland revenue law;

or

(b) gives information to a revenue officer (Commonwealth, State or Queensland) in connexion with a matter arising under a Queensland revenue law,

then, except as provided by subsection (2), that answer or information is admissible in evidence in respect of that person in any proceedings in a court in Queensland in connexion with that matter.

If under a corresponding law a person is required to make answer to a question put to him or to give information in connexion with a matter arising under a Queensland revenue law and, but for a provision of the corresponding law, the person could have refused to answer the question or to give the information on the ground that to do otherwise might tend to incriminate him or make him liable to a penalty, the answer made by him or the information given by him is not admissible against that person in proceedings in a court in Queensland brought with a view to his punishment for an offence, except for an offence against a Queensland revenue law or this Act.

(2) If, in the course of an investigation conducted under the authority of a corresponding law, an officer of a corporation—

(a) makes answer to a revenue officer (Commonwealth, State or Queensland) in response to a question put to him in connexion with a matter arising under a Queensland revenue law;

or

(b) gives information to a revenue officer (Commonwealth, State or Queensland) in connexion with a matter arising under a Queensland revenue law,

then in any proceedings in a court in Queensland in connexion with that matter that answer or information is admissible in evidence as binding the corporation unless it is proved that the officer had no

authority to bind the corporation in making the answer or giving the information.

**20. False or misleading statements.** (1) A person shall not make an answer, whether orally or in writing, to a question put to him by an authorized revenue officer under this Act that is false or misleading in a material particular.

Penalty: 100 penalty units or imprisonment for 12 months or both.

(2) A person shall not, in providing information in accordance with this Act, make any statement or representation that is false or misleading in a material particular.

Penalty: 100 penalty units or imprisonment for 12 months or both.

(3) It is a defence to a charge under subsection (1) or (2) to prove that, when the answer, statement or representation was made, the defendant believed on reasonable grounds that it was neither false nor misleading.

**21. Conduct of prosecution proceedings.** (1) Proceedings in respect of an offence against this Act may be instituted in the official name of the office of a relevant Queensland revenue officer upon the complaint of the person for the time being holding the office or of another person authorized by him to institute proceedings on his behalf.

Proceedings instituted in the name of an office referred to in this subsection shall, in the absence of evidence to the contrary, be deemed to have been duly instituted by the holder for the time being of the office or by his authority.

Any officer of the Public Service of Queensland may appear on behalf of the complainant in proceedings instituted under this subsection.

(2) A certificate purporting to be by the complainant in the proceedings that—

(a) a person specified therein, being the defendant in the proceedings, has failed to comply with a notice or other requisition directed to him under this Act;

or

(b) a notice authorized by this Act to be given has been duly given to a person specified therein, being the defendant in the proceedings,

is admissible in the proceedings as evidence and, in the absence of evidence to the contrary, conclusive evidence of the matters contained therein.

(3) Proceedings in respect of an offence against this Act shall be heard and determined summarily under the *Justices Act 1886-1987*.

**22. Service of notice.** (1) A notice required by this Act to be given by a relevant principal Queensland revenue officer or a designated State



revenue officer shall be deemed to have been duly served on the person to whom it is directed—

- (a) if it is delivered personally to that person;
- (b) if it is left at the place of business or of residence of that person last known to the officer who issues the notice;  
or
- (c) if it is sent by post addressed to that person at the place of business or of residence of that person or at the postal address of that person being the place or address last known to the officer who issues the notice.

(2) Evidence that a method of service prescribed by subsection (1) has been adopted for service of a notice directed to any person shall be sufficient proof, in proceedings in respect of an offence alleged to have been committed by that person, that the notice has been served on that person, and, in the absence of evidence to the contrary, shall be conclusive proof thereof.

Such evidence is admissible in the proceedings if it comes from a person who had adopted, or was personally associated with the adoption of, the method of service in the case in question or if it is based on records in the custody of the holder of the office in whose name the proceedings are instituted and, in the latter case, is admissible without production of those records.

A certificate purporting to be made by or on behalf of the holder for the time being of the office in whose name the proceedings are instituted as to the method of service adopted in the case in question and as to the basis of the knowledge of the maker of the certificate is admissible in proceedings referred to in subsection (2) as evidence and, in the absence of evidence to the contrary, conclusive evidence of the matters contained therein.

**23. Use of information obtained from other sources not prejudiced.**

If a Commonwealth or State revenue officer lawfully obtains in Queensland, otherwise than in accordance with this Act, information relevant to the administration or execution of a law of the Commonwealth or, as the case may be, a law of the State concerned relating to the levying and collection of a tax, fee, duty or other impost, nothing in this Act shall be construed as preventing the use of that information for the purposes of the administration or execution of that law.

**24. Regulations.** (1) The Governor in Council may make regulations, not inconsistent with this Act, for or with respect to any matter that by this Act is required or permitted to be prescribed or that is necessary or convenient to be prescribed for carrying out or giving effect to this Act.

- (2) A provision of a regulation may—
  - (a) apply generally or be limited in its application by reference to specified exceptions or factors;
  - (b) apply differently according to different factors of a specified kind;

or

- (c) authorize any matter or thing to be from time to time determined, applied or regulated by any specified person or holder of a specified office,

or may do any combination of those things.