Queensland

REVENUE LAWS (RECIPROCAL POWERS) AMENDMENT BILL 1998

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TABLE OF PROVISIONS

1998

A BILL

FOR

An Act to amend the *Revenue Laws (Reciprocal Powers) Act 1988*

The Parliament of Queensland enacts—

Short title

Clause **1.** This Act may be cited as the *Revenue Laws (Reciprocal Powers) Amendment Act 1998*.

Act amended

Clause **2.** This Act amends the *Revenue Laws (Reciprocal Powers) Act 1988.*

Amendment of s 2 (Interpretation)

Clause **3.(1)** Section 2(1), definition **"officer"**, 'Companies (Queensland) Code'—

omit, insert—

'Corporations Law'.

(2) Section 2(1), definition **"Queensland revenue law"**, paragraph (d)—

omit, insert—

'(d) *Fuel Subsidy Act 1997*;

(e) another Act, prescribed under a regulation for this definition, that provides for—

(i) the levy of a tax, fee, duty or other impost; or

(ii) the payment of a subsidy in relation to goods.'.

(3) Section 2(2)(a), after 'impost'—

insert—

', or the payment of a subsidy in relation to goods,'.

Amendment of s 8 (Power of the relevant principal Queensland revenue officer to obtain information and evidence)

Clause **4.(1)** Section 8(1)(d)—

omit, insert—

‘(d) inquiring into or deciding the liability, obligation or entitlement of the person, or another person, under the recognised revenue law; or’.

(2) Section 8(1)(e), ‘purposes of that law’—

omit, insert—

‘purposes of the recognised revenue law’.

(3) Section 8(1)(e), ‘liability’—

omit, insert—

‘liability, obligation or entitlement’.

Amendment of s 9 (Power of a designated State revenue officer to obtain information and evidence)

Clause **5.(1)** Section 9(1)(d)—

omit, insert—

‘(d) inquiring into or deciding the liability, obligation or entitlement of the person, or another person, under the recognised revenue law; or’.

(2) Section 9(1)(e), ‘purposes of that law’—

omit, insert—

‘purposes of the recognised revenue law’.

(3) Section 9(1)(e), ‘liability’—

omit, insert—

‘liability, obligation or entitlement’.

Amendment of s 10 (Offence not to comply with requirement made under s 8 or 9)

Clause **6.(1)** Section 10(5), 'subsection (7)'—

omit, insert—

'subsections (7) and (8)'.

(2) Section 10—

insert—

'**(8)** A person is excused from complying with a requirement under section 8 or 9 to give information or to answer a question if—

(a) the requirement relates to a matter arising under a recognised revenue law that provides for the payment of a subsidy in relation to goods; and

(b) complying with the requirement might tend to incriminate the person.'.

Amendment of s 23 (Use of information obtained from other sources not prejudiced)

Clause **7.** Section 23, after 'impost,'—

insert—

'or the payment of a subsidy in relation to goods,'.