

2004

**THE LEGISLATIVE ASSEMBLY FOR THE
AUSTRALIAN CAPITAL TERRITORY**

TAXATION ADMINISTRATION REGULATION 2004

Subordinate Law SL2004-62

EXPLANATORY STATEMENT

Circulated by the authority of the Treasurer

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Taxation Administration Regulation 2004

Subordinate Law SL2004-62

Purpose

To prescribe the chief executive as a person who may access information obtained under or in relation to the administration of a tax law in circumstances limited to assisting in economic analysis or revenue forecasting.

Background

The *Taxation Administration Act 1999* (the Act) provides for the administration of certain Acts relating to the imposition and collection of taxes. Under section 140 of the Act, the Executive may make regulations for the Act.

Stringent secrecy provisions protect information collected under or in relation to the administration of a tax law. Only Tax Officers, as defined under the Act, have access to this tax data.

Disclosures of a general nature may be permitted, but access to the information, how it is used, and under what circumstances, is restricted under the Act. Disclosure is allowed to some specified statutory office holders, including the ombudsman, the auditor-general and the Australian statistician. In some cases, such as for the commissioner of police, the nominal insurer and the Treasurer, access is restricted to a particular purpose. It is also possible to disclose information to a person prescribed by the regulations.

To allow Treasury Officers, who are not Tax Officers under the Act, to access tax data to assist in economic analysis or revenue forecasting, it is necessary to prescribe by regulation the disclosure of such information to particular persons for these strictly limited purposes.

This regulation is made under section 97 (d) (x) of the Act and prescribes the chief executive for the purpose of accessing information. The chief executive may delegate this power to a public sector officer under section 36 (4) of the *Public Sector Management Act 1994* where he/she considers the tasks to be undertaken by that officer require the exercise of that power. In practice, the chief executive would delegate the power to access taxation information to the Treasury Officers responsible for economic analysis and revenue forecasting.

The Act, under section 98, imposes a prohibition on the secondary disclosure of information and this applies to any officer privy to information under the Act including information obtained by a prescribed person under this regulation or their delegate.

Financial Implications

Nil.

Details of the Regulation are attached.



Details of the Taxation Administration Regulation 2004

Part 1 Preliminary

Clause 1 Name of regulation

This regulation is the *Taxation Administration Regulation 2004*.

Clause 2 Commencement

This regulation commences on the day after notification.

Clause 3 Notes

This clause explains that a note included in the regulation is explanatory and not part of the regulation.

Part 2 Disclosure of information

Clause 4 Permitted disclosure of information – Act, s97 (d) (x)

This clause prescribes the chief executive as a person who can access information to assist in economic analysis or revenue forecasting. The power is limited to the stated purposes.