



Australian Capital Territory

Taxation Administration Regulation 2004

SL2004-62

made under the

Taxation Administration Act 1999

Republication No 2

Effective: 15 September 2009 – 30 June 2011

Republication date: 15 September 2009

Last amendment made by SL2009-44

Authorised by the ACT Parliamentary Counsel

About this republication

The republished law

This is a republication of the *Taxation Administration Regulation 2004*, made under the *Taxation Administration Act 1999* (including any amendment made under the *Legislation Act 2001*, part 11.3 (Editorial changes)) as in force on 15 September 2009. It also includes any amendment, repeal or expiry affecting the republished law to 15 September 2009.

The legislation history and amendment history of the republished law are set out in endnotes 3 and 4.

Kinds of republications

The Parliamentary Counsel's Office prepares 2 kinds of republications of ACT laws (see the ACT legislation register at www.legislation.act.gov.au):

- authorised republications to which the *Legislation Act 2001* applies
- unauthorised republications.

The status of this republication appears on the bottom of each page.

Editorial changes

The *Legislation Act 2001*, part 11.3 authorises the Parliamentary Counsel to make editorial amendments and other changes of a formal nature when preparing a law for republication. Editorial changes do not change the effect of the law, but have effect as if they had been made by an Act commencing on the republication date (see *Legislation Act 2001*, s 115 and s 117). The changes are made if the Parliamentary Counsel considers they are desirable to bring the law into line, or more closely into line, with current legislative drafting practice.

This republication includes amendments made under part 11.3 (see endnote 1).

Uncommenced provisions and amendments

If a provision of the republished law has not commenced or is affected by an uncommenced amendment, the symbol **U** appears immediately before the provision heading. The text of the uncommenced provision or amendment appears only in the last endnote.

Modifications

If a provision of the republished law is affected by a current modification, the symbol **M** appears immediately before the provision heading. The text of the modifying provision appears in the endnotes. For the legal status of modifications, see *Legislation Act 2001*, section 95.

Penalties

The value of a penalty unit for an offence against this republished law at the republication date is—

- (a) if the person charged is an individual—\$100; or
- (b) if the person charged is a corporation—\$500.



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Contents

	Page
Part 1	Preliminary
1	Name of regulation 2
3	Notes 2
Part 2	Disclosure of information
4	Permitted disclosure of information—Act, s 97 (d) (x) 3
Endnotes	
1	About the endnotes 4
2	Abbreviation key 4

R2
15/09/09

Taxation Administration Regulation 2004
Effective: 15/09/09-30/06/11

contents 1

Contents

		Page
3	Legislation history	5
4	Amendment history	5
5	Earlier republications	5



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Part 1 Preliminary

1 Name of regulation

This regulation is the *Taxation Administration Regulation 2004*.

3 Notes

A note included in this regulation is explanatory and is not part of this regulation.

Note See the Legislation Act, s 127 (1), (4) and (5) for the legal status of notes.

Part 2 Disclosure of information

4 Permitted disclosure of information—Act, s 97 (d) (x)

- (1) The chief executive is prescribed for the purpose of accessing information to assist in economic analysis or revenue forecasting.
- (2) A person appointed by the commissioner to conduct an audit of the exercise of the commissioner's functions under a tax law is prescribed for the purpose of carrying out the audit.

Endnotes

1 About the endnotes

Endnotes

1 About the endnotes

Amending and modifying laws are annotated in the legislation history and the amendment history. Current modifications are not included in the republished law but are set out in the endnotes.

Not all editorial amendments made under the *Legislation Act 2001*, part 11.3 are annotated in the amendment history. Full details of any amendments can be obtained from the Parliamentary Counsel's Office.

Uncommenced amending laws and expiries are listed in the legislation history and the amendment history. These details are underlined. Uncommenced provisions and amendments are not included in the republished law but are set out in the last endnote.

If all the provisions of the law have been renumbered, a table of renumbered provisions gives details of previous and current numbering.

The endnotes also include a table of earlier republications.

2 Abbreviation key

am = amended	ord = ordinance
amdt = amendment	orig = original
ch = chapter	par = paragraph/subparagraph
def = definition	pres = present
dict = dictionary	prev = previous
disallowed = disallowed by the Legislative Assembly	(prev...) = previously
div = division	pt = part
exp = expires/expired	r = rule/subrule
Gaz = gazette	renum = renumbered
hdg = heading	reloc = relocated
IA = Interpretation Act 1967	R[X] = Republication No
ins = inserted/added	RI = reissue
LA = Legislation Act 2001	s = section/subsection
LR = legislation register	sch = schedule
LRA = Legislation (Republication) Act 1996	sdiv = subdivision
mod = modified/modification	sub = substituted
o = order	SL = Subordinate Law
om = omitted/repealed	<u>underlining</u> = whole or part not commenced or to be expired

3 Legislation history

Taxation Administration Regulation 2004 SL2004-62

notified LR 23 December 2004

s 1, s 2 commenced 23 December 2004 (LA s 75 (1))

remainder commenced 24 December 2004 (s 2)

as amended by

Taxation Administration Amendment Regulation 2009 (No 1) SL2009-44

notified LR 14 September 2009

s 1, s 2 commenced 14 September 2009 (LA s 75 (1))

remainder commenced 15 September 2009 (s 2)

4 Amendment history

Commencement

s 2 om LA s 89 (4)

Permitted disclosure of information—Act, s 97 (d) (x)

s 4 am SL2009-44 s 4; ss renum R2 LA

5 Earlier republications

Some earlier republications were not numbered. The number in column 1 refers to the publication order.

Since 12 September 2001 every authorised republication has been published in electronic pdf format on the ACT legislation register. A selection of authorised republications have also been published in printed format. These republications are marked with an asterisk (*) in column 1. Electronic and printed versions of an authorised republication are identical.

Republication No and date	Effective	Last amendment made by	Republication for
R1 24 Dec 2004	24 Dec 2004– 14 Sept 2009	not amended	new regulation

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