



# Victoria Government Gazette

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**SPECIAL**

## **Taxation (Reciprocal Powers) Act 1987**

The Governor in Council acting under section 3 (2) of the **Taxation (Reciprocal Powers) Act 1987** declare that—

1. The Stamp Duties and Taxes Act 1987 of the Australian Capital Territory being a tax law within the meaning of the Taxation (Administration) Act 1987 of the Australian Capital Territory to be a corresponding law for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the Stamps Act 1958 of the State of Victoria.

2. The Office of the Commissioner for ACT Revenue under the Stamp Duties and Taxes Act 1987 of the Australian Capital Territory to be a corresponding office for the purpose of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the Offices of the Comptroller of Stamps and the Commissioner of State Revenue under the Stamps Act 1958 of the State of Victoria.

3. The Pay-Roll Tax Act 1987 of the Australian Capital Territory being a tax law within the meaning of the Taxation (Administration) Act 1987 of the Australian Capital Territory to be a corresponding law for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the Pay-Roll Tax Act 1971 of the State of Victoria.

4. The Office of the Commissioner for ACT Revenue under the Pay-Roll Tax Act 1987 to be a corresponding office for the purpose of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the Offices of Commissioner of Pay-roll Tax and the Commissioner of State Revenue under the Pay-Roll Tax Act 1971 of the State of Victoria.

5. The Gas Levy Act 1991 of the Australian Capital Territory being a tax law within the meaning of the Taxation (Administration) Act 1987 of the Australian Capital Territory to be a corresponding law for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the

State of Victoria in relation to the **Energy Consumption Levy Act 1982** of the State of Victoria.

6. The Office of the Commissioner for ACT Revenue under the Gas Levy Act 1991 of the Australian Capital Territory to be a corresponding office for the purpose of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the Offices of the Commissioner of Business Franchises and the Commissioner of State Revenue under the **Energy Consumption Levy Act 1982** of the State of Victoria.

7. The Financial Institutions Duty Act 1987 of the Australian Capital Territory being a tax law within the meaning of the Taxation (Administration) Act 1987 of the Australian Capital Territory to be a corresponding law for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the **Financial Institutions Duty Act 1982** of the State of Victoria.

8. The Office of the Commissioner for ACT Revenue under the Financial Institutions Duty Act 1987 of the Australian Capital Territory to be a corresponding office for the purpose of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the Offices of the Comptroller of Stamps and the Commissioner of State Revenue under the **Financial Institutions Duty Act 1982** of the State of Victoria.

9. The Business Franchise (Tobacco and Petroleum Products) Act 1984 of the Australian Capital Territory being a tax law within the meaning of the Taxation (Administration) Act 1987 of the Australian Capital Territory to be a corresponding law for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the **Business Franchise (Tobacco) Act 1974** of the State of Victoria.

10. The Office of the Commissioner for ACT Revenue under the Business Franchise (Tobacco and Petroleum Products) Act 1984 of

the Australian Capital Territory to be a corresponding office for the purpose of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the Offices of the Commissioner of Business Franchises and the Commissioner of State Revenue under the **Business Franchise (Tobacco) Act 1974** of the State of Victoria.

11. The Business Franchise (Tobacco and Petroleum Products) Act 1984 of the Australian Capital Territory being a tax law within the meaning of the **Taxation (Administration) Act 1987** of the Australian Capital Territory to be a corresponding law for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the **Business Franchise (Petroleum Products) Act 1979** of the State of Victoria.

12. The Office of the Commissioner for ACT Revenue under the Business Franchise (Tobacco and Petroleum Products) Act 1984 of the Australian Capital Territory to be a corresponding office for the purpose of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the Offices of the Commissioner of Business Franchises and the Commissioner of State Revenue under the **Business Franchise (Petroleum Products) Act 1979** of the State of Victoria.

13. Part VII of the **Taxation Administration Act 1987** of the Australian Capital Territory to be a corresponding law for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria.

14. The Office of the Commissioner for ACT Revenue under **Taxation Administration Act 1987** of the Australian Capital Territory to be a corresponding office for the purpose of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the Offices of the Commissioner of Business Franchises, Commissioner of Land Tax, Commissioner of Pay-roll Tax, Comptroller of Stamps and the Commissioner of State Revenue under the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria.

15. The Office of the Deputy Commissioner for ACT Revenue under **Taxation Administration Act 1987** of the Australian Capital Territory to be a corresponding office

for the purpose of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the Offices of the Commissioner of Business Franchises, Commissioner of Land Tax, Commissioner of Pay-roll Tax, Comptroller of Stamps and the Commissioner of State Revenue under the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria.

16. The Revenue Laws (Reciprocal Powers) Act 1988 of the State of Queensland, being a law of another State that corresponds to the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria, to be a corresponding law for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria.

17. The Stamp Act 1894 of the State of Queensland being a Queensland revenue law within the meaning of the Revenue Laws (Reciprocal Powers) Act 1988 of the State of Queensland to be a corresponding law for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the **Stamps Act 1958** of the State of Victoria.

18. The Office of the Assistant Commissioner of Stamp Duties under the Stamp Act 1894 of the State of Queensland to be a corresponding office for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the Offices of the Comptroller of Stamps and Commissioner of State Revenue under the **Stamps Act 1958** of the State of Victoria.

19. The Tobacco Products (Licensing) Act 1988 of the State of Queensland being a Queensland revenue law within the meaning of the Revenue Laws (Reciprocal Powers) Act 1988 of the State of Queensland to be a corresponding law for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the **Business Franchise (Tobacco) Act 1974** of the State of Victoria.

20. The Office of the Assistant Commissioner of Tobacco Products Licensing under the Tobacco Products (Licensing) Act 1988 of the State of Queensland to be a corresponding office for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the Offices of the

Commissioner of Business Franchises and Commissioner of State Revenue under the **Business Franchise (Tobacco) Act 1974** of the State of Victoria.

21. The Pay-roll Tax Act 1971 of the State of Queensland being a Queensland revenue law within the meaning of the Revenue Laws (Reciprocal Powers) Act 1988 of the State of Queensland to be a corresponding law for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the **Pay-roll Tax Act 1971** of the State of Victoria.

22. The Office of the Assistant Commissioner of Pay-roll Tax under the Pay-roll Tax Act 1971 of the State of Queensland to be a corresponding office for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the Offices of the Commissioner of Pay-roll tax and Commissioner of State Revenue under the **Pay-roll Tax Act 1971** of the State of Victoria.

23. The Land Tax Act 1915 of the State of Queensland being a Queensland revenue law within the meaning of the Revenue Laws (Reciprocal Powers) Act 1988 of the State of Queensland to be a corresponding law for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the **Land Tax Act 1958** of the State of Victoria.

24. The Office of the Assistant Commissioner of Land Tax under the Land Tax Act 1915 of the State of Queensland to be a corresponding office for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the offices of the Commissioner of Land Tax and Commissioner of State Revenue under the **Land Tax Act 1958** of the State of Victoria.

25. The Debits Tax Act 1990 of the State of Queensland being a Queensland revenue law within the meaning of the Revenue Laws (Reciprocal Powers) Act 1988 of the State of Queensland to be a corresponding law for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the **Debits Tax Act 1990** of the State of Victoria.

26. The Office of the Commissioner of Stamp Duties under the Debits Tax Act 1990 of the State of Queensland to be a corresponding

office for the purposes of the **Taxation (Reciprocal Powers) Act 1987** of the State of Victoria in relation to the Offices of the Comptroller of Stamps and Commissioner of State Revenue under the **Debits Tax Act 1990** of the State of Victoria.

Note: As a result of Administrative Order (106) 1992, references to Comptroller of Stamps, Commissioner of Land Tax, Commissioner of Pay-roll Tax and Commissioner of Business Franchises in all Acts and Regulations are construed as references to the Commissioner of State Revenue.

Dated 25 July 1995

Responsible Minister:

ALAN R. STOCKDALE  
Treasurer

KATHY WILSON  
Clerk of the Executive Council

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