

Australian Capital Territory

Taxation Administration Amendment Regulation 2016 (No 1)

Subordinate law SL2016–8

made under the

Taxation Administration Act 1999

EXPLANATORY STATEMENT

SUMMARY

Section 97 (d) of the *Taxation Administration Act 1999* permits disclosures of confidential taxpayer information to specified people, such as the Ombudsman and the Auditor-General. Section 97 (d) (x) allows additional people to be prescribed by regulation.

The *Taxation Administration Amendment Regulation 2016 (No 1)* amends the *Taxation Administration Regulation 2004* (the Regulation) to improve its operation and to allow the ACT Revenue Office to disclose taxpayer information in specified situations to the ACT fire services.

OVERVIEW

Permitted disclosure to the Under Treasurer

The Regulation prescribes the Director-General of the Chief Minister, Treasury and Economic Development Directorate (CMTEDD) as a person to whom taxpayer information can be disclosed, but only for the purposes of revenue forecasting and economic analysis.

This reflects administrative arrangements in prior years, where the Revenue Management Division (ACT Revenue Office) was under the former Commerce and Works Directorate and under the direction of a Director-General.

The Revenue Management Division now sits within CMTEDD, and therefore is under the direct authority of the Under Treasurer.

This amendment replaces the reference to the Director-General with a reference to the Under Treasurer. The amendment properly reflects the current administrative arrangements in Treasury. It will allow for the implementation of more appropriate delegations to Treasury officers to view taxpayer information.

This disclosure to the Under Treasurer and a limited number of delegated Treasury officers will be limited to only those instances where the information is required for revenue forecasting and economic analysis.

Permitted disclosure to ACT Fire Services

Under section 106 of the *Emergencies Act 2004* ACT Fire & Rescue must direct property owners to remove flammable material from their premises where it may cause a danger to life or property in the event of a fire.

Where a fire hazard is identified, ACT Fire & Rescue is often unable to identify the property owner's address and therefore cannot meet legislative obligations under the Emergencies Act. This also creates significant delays in resolving fire hazards and therefore increases risks to the ACT community.

The amendment to the Regulation will allow the ACT Revenue Office to provide the Chief Officer of ACT Fire & Rescue or the Chief Officer of ACT Rural Fire Service with property owner's details obtained through the administration of tax laws.

This disclosure of taxpayer information is limited to only those instances where these Chief Officers require the information for the service of fire hazard notices under the Emergencies Act.

ACT Fire & Rescue will need to lodge a request with the ACT Revenue Office to receive the taxpayer information in each instance, and will not receive access to any revenue systems or bulk information.

The disclosure of information in this instance is appropriate, as it will help to address serious safety risks to life or property in the ACT community.

HUMAN RIGHTS

This regulation does not any have human rights implications.

COMMENCEMENT

The amendments commence on the day after notification.

Details of the *Taxation Administration Amendment Regulation 2016*
(No 1)

Clause 1 Name of regulation

This clause provides that the name of the amendment is the *Taxation Administration Amendment Regulation 2016 (No 1)*.

Clause 2 Commencement

This clause provides that the regulation commences on the day after it is notified on the ACT Legislation Register at www.legislation.act.gov.au.

Clause 3 Legislation amended

This clause provides that the regulation amends the *Taxation Legislation Administration Regulation 2004*.

**Clause 4 Permitted disclosure of information—Act, s 97 (d) (x)
Section 4 (1)**

This clause replaces a reference to ‘director-general’ with a reference to ‘under treasurer.’ This will allow the disclosure of taxpayer information to the Under Treasurer in limited circumstances, when it is required for revenue forecasting or economic analysis.

Clause 5 New section 4 (3A)

This clause inserts a new section allowing the limited disclosure of taxpayer information to the Chief Officer of ACT Fire & Rescue and the Chief Officer of ACT Rural Fire Service. This information must be used for the administration of section 106 of *Emergencies Act 2004*.

This disclosure will allow the appropriate emergency services officers to issue directions to homeowners to remove flammable material from their premises if the material may cause, directly or indirectly, a danger to life or property if there is a fire.