



Australian Capital Territory

# **Taxation Administration Regulation 2004**

**SL2004-62**

made under the

**Taxation Administration Act 1999**

**Republication No 11**

**Effective: 13 September 2024**

Republication date: 13 September 2024

Last amendment made by [SL2024-32](#)

## 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 13 September 2024. It also includes any commencement, amendment, repeal or expiry affecting this republished law to 13 September 2024.

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](http://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, the symbol **U** appears immediately before the provision heading. Any uncommenced amendments that affect this republished law are accessible on the ACT legislation register ([www.legislation.act.gov.au](http://www.legislation.act.gov.au)). For more information, see the home page for this law on the register.

### 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 the [Legislation Act 2001](#), section 95.

### Penalties

At the republication date, the value of a penalty unit for an offence against this law is \$160 for an individual and \$810 for a corporation (see [Legislation Act 2001](#), s 133).



Australian Capital Territory

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R11  
13/09/24

Taxation Administration Regulation 2004  
Effective: 13/09/24

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# Taxation Administration Regulation 2004

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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 (1) (e) (xix)

- (1) The under treasurer 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.
- (3) The head (however described) of the asbestos response taskforce established by the ACT government in June 2014 is prescribed for information relating to ownership of property—
  - (a) affected by the presence of loose-fill asbestos insulation; or
  - (b) that is an eligible impacted property.
- (4) The following are prescribed for information relating to ownership of property for the purpose of issuing a notice under the *Emergencies Act 2004*, section 106 (Direction to remove flammable material from premises):
  - (a) chief officer (fire and rescue service);
  - (b) chief officer (rural fire service).
- (5) The chief planner is prescribed for information about rates imposed under the *Rates Act 2004* for the purpose of working out the noncompliance fee under the *Planning (General) Regulation 2023*, section 99.

*Note*     **Chief planner**—see the *Legislation Act*, dictionary, pt 1.
- (6) The following are prescribed for the purpose of administering the *Gaming Machine Act 2004*, part 2A:
  - (a) the commission;
  - (b) a gaming officer;

(c) the director-general of the administrative unit responsible for the *Gambling and Racing Control Act 1999*.

(7) In this section:

***commission***—see the *Gambling and Racing Control Act 1999*, dictionary.

***eligible impacted property***—see the *Civil Law (Sale of Residential Property) Act 2003*, section 9A (1).

***gaming officer***—see the *Gambling and Racing Control Act 1999*, dictionary.



## 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 are not included in the republished law. The details of these laws are underlined in the legislation history. Uncommenced expiries are underlined in the legislation history and amendment history.

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

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

## Endnotes

3 Legislation history

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### 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)

#### **[Administrative \(One ACT Public Service Miscellaneous Amendments\)](#) Act 2011 A2011-22 sch 1 pt 1.146**

notified LR 30 June 2011

s 1, s 2 commenced 30 June 2011 (LA s 75 (1))

sch 1 pt 1.146 commenced 1 July 2011 (s 2 (1))

#### **[Taxation Administration Amendment Regulation 2014 \(No 1\)](#) SL2014-15**

notified LR 9 July 2014

s 1, s 2 commenced 9 July 2014 (LA s 75 (1))

remainder commenced 10 July 2014 (s 2)

#### **[Building \(Loose-fill Asbestos Eradication\) Legislation Amendment](#) Act 2015 A2015-42 pt 13**

notified LR 5 November 2015

s 1, s 2 commenced 5 November 2015 (LA s 75 (1))

pt 13 commenced 13 November 2015 (s 2 (1) and [CN2015-21](#))

#### **[Taxation Administration Amendment Regulation 2016 \(No 1\)](#) SL2016-8**

notified LR 21 April 2016

s 1, s 2 commenced 21 April 2016 (LA s 75 (1))

remainder commenced 22 April 2016 (s 2)

**Emergencies Amendment Act 2016 A2016-33 sch 1 pt 1.20**

notified LR 20 June 2016  
 s 1, s 2 commenced 20 June 2016 (LA s 75 (1))  
 sch 1 pt 1.20 commenced 21 June 2016 (s 2)

**Taxation Administration Amendment Regulation 2018 (No 1) SL2018-17**

notified LR 17 September 2018  
 s 1, s 2 commenced 17 September 2018 (LA s 75 (1))  
 remainder commenced 18 September 2018 (s 2)

**Revenue Legislation Amendment Act 2021 A2021-10 sch 1 pt 1.8**

notified LR 19 May 2021  
 s 1, s 2 commenced 19 May 2021 (LA s 75 (1))  
 sch 1 pt 1.8 commenced 20 May 2021 (s 2 (1))

**Planning (Consequential Amendments) Act 2023 A2023-36 sch 1 pt 1.62**

notified LR 29 September 2023  
 s 1, s 2 commenced 29 September 2023 (LA s 75 (1))  
 sch 1 pt 1.62 commenced 27 November 2023 (s 2 (1) and see [Planning Act 2023 A2023-18](#), s 2 (2) and [CN2023-10](#))

**Taxation Administration Amendment Regulation 2024 (No 1) SL2024-32**

notified LR 12 September 2024  
 s 1, s 2 commenced 12 September 2024 (LA s 75 (1))  
 remainder commenced 13 September 2024 (s 2)

**4 Amendment history****Commencement**

s 2 om LA s 89 (4)

**Permitted disclosure of information—Act, s 97 (e) (xix)**

s 4 hdg sub [A2021-10](#) amdt 1.46  
 s 4 am [SL2009-44](#) s 4; ss renum R2 LA; [A2011-22](#) amdt 1.415;  
[SL2014-15](#) s 4; [A2015-42](#) s 56, s 57; [SL2016-8](#) s 4, s 5;  
 ss renum R6 LA; [A2016-33](#) amdt 1.46; [SL2018-17](#) s 4;  
 ss renum R8 LA; [A2023-36](#) amdt 1.347; [SL2024-32](#) s 4, s 5;  
 ss renum R11 LA

## Endnotes

### 5 Earlier republishings

#### 5 Earlier republishings

Some earlier republishings 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 republishings have also been published in printed format. These republishings 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
R2 15 Sept 2009	15 Sept 2009– 30 June 2011	<a href="#">SL2009-44</a>	amendments by <a href="#">SL2009-44</a>
R3 1 July 2011	1 July 2011– 9 July 2014	<a href="#">A2011-22</a>	amendments by <a href="#">A2011-22</a>
R4 10 July 2014	10 July 2014– 12 Nov 2015	<a href="#">SL2014-15</a>	amendments by <a href="#">SL2014-15</a>
R5 13 Nov 2015	13 Nov 2015– 21 Apr 2016	<a href="#">A2015-42</a>	amendments by <a href="#">A2015-42</a>
R6 22 Apr 2016	22 Apr 2016– 20 June 2016	<a href="#">SL2016-8</a>	amendments by <a href="#">SL2016-8</a>
R7 21 June 2016	21 June 2016– 17 Sept 2018	<a href="#">A2016-33</a>	amendments by <a href="#">A2016-33</a>
R8 18 Sept 2018	18 Sept 2018– 19 May 2021	<a href="#">SL2018-17</a>	amendments by <a href="#">SL2018-17</a>
R9 20 May 2021	20 May 2021– 26 Nov 2023	<a href="#">A2021-10</a>	amendments by <a href="#">A2021-10</a>
R10 (RI) 16 July 2024	27 Nov 2023– 12 Sept 2024	<a href="#">A2023-36</a>	amendments by <a href="#">A2023-36</a> reissued for textual correction in s 4 (5)

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