

# STATUTORY RULES.

1932. No. 34.

## REGULATIONS UNDER THE FINANCIAL AGREEMENTS ENFORCEMENT ACT 1932.

I, THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Financial Agreements Enforcement Act 1932*, to come into operation forthwith.

Dated this eleventh day of April, 1932.

ISAAC A. ISAACS

Governor-General.

By His Excellency's Command,

J. A. LYONS

Treasurer.

### FINANCIAL AGREEMENTS ENFORCEMENT REGULATIONS.

1. These Regulations may be cited as the *Financial Agreements Enforcement Regulations*. Short title

2. For the purposes of these Regulations "Documents" includes returns, assessments, notices of assessment, reports, books, records and any other documents or copies of documents relating to or containing any information concerning any specified revenue of a State, or any revenue paid or payable to a State of such a kind, that if it were payable after the issue of a proclamation under section seven of the *Financial Agreements Enforcement Act 1932* would be specified revenue of a State. Definition of "Documents."

3.—(1.) The Treasurer may, by notice published in the *Gazette*, require that such returns as are specified in the notice, being returns required by or under any Act of the State of New South Wales (being a State in relation to which the provisions of sections seven to thirteen (inclusive) of Part II. of the *Financial Agreements Enforcement Act 1932* apply) specified in the notice, and relating to the collection of any of the following specified revenue of that State— Returns to be furnished.

- (i) revenue from taxation on or in relation to betting (other than stamp duties on betting tickets) and from taxation imposed on racing clubs and associations and bookmakers;
- (ii) revenue from taxation upon payments for admission to races;
- (iii) revenue from taxation imposed on or in relation to totalisators;
- (iv) revenue from taxation on or in relation to the holding of, or admission to, any entertainment, or of or to anything in the nature of an entertainment;
- (v) revenue from taxation upon incomes (but not including revenue from taxation imposed by the *Unemployment Relief Tax Act 1931* of the State of New South Wales);

to be furnished to the Treasurer or to such person as is specified in the notice.

(2.) The Treasurer may in any notice published by him under the last preceding sub-regulation specify the time within which, and the manner in which, any return required to be furnished in pursuance of the notice shall be so furnished.

Power to require production of documents.

4. Every Minister of, or officer or person employed by, the State shall, whenever requested by the Treasurer by notice published in the *Gazette* or served upon the Minister, officer or person, produce and hand over all documents specified or indicated in the notice which are in his custody or control or in his apparent custody or control.

Power to enter premises and take possession of documents.

5. Any officer of the Commonwealth, thereto authorized in writing by the Treasurer, or any officer of the Commonwealth of any class which is thereto authorized in writing by the Treasurer, may enter, if necessary by force, and search, any premises containing or reasonably suspected to contain any documents, and to take possession of and retain for the purposes of the *Financial Agreements Enforcement Act 1932* all such documents found in any such premises.

Contravention of Regulations, &c.

6. Any Minister of, or officer or person employed by, a State, and any person, who refuses or fails to comply with any requirement of any notice published under the foregoing Regulations, or who refuses or fails to comply with any provision of the foregoing Regulations, shall be guilty of a contravention of these Regulations.

Penalty: One hundred pounds or imprisonment for six months.

Power of State officers to inspect documents.

7. Any officer of a State thereto authorized in writing by a Minister of a State, or by the Commissioner of Taxation of a State, may, for the purpose of assessing or otherwise determining or ascertaining the amount of specified revenue paid or payable by any person, have access at any reasonable time to, and use, any document which has come into the possession of the Treasurer, or any officer of the Commonwealth, or any authorized person, in pursuance of these Regulations.