



## **Taxation Administration (Remedial Power— Disclosure of Protected Information by Taxation Officers) Determination 2020**

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I, Louise Clarke, as delegate of the Commissioner of Taxation, make the following determination.

Dated 13<sup>th</sup> of January 2020

Louise Clarke  
Deputy Commissioner of Taxation

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## 1 Name

This instrument is the *Taxation Administration (Remedial Power—Disclosure of Protected Information by Taxation Officers) Determination 2020*.

## 2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The first day this instrument is no longer liable to be disallowed, or to be taken to have been disallowed, under section 42 (disallowance) of the <i>Legislation Act 2003</i> .	15 May 2020

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under section 370-5 in Schedule 1 to the *Taxation Administration Act 1953*.

## 4 Definitions

In this instrument:

*Act* means the *Taxation Administration Act 1953*.

## 5 Modification of subsection 355-25(2) in Schedule 1 to the Act

For the purposes of section 370-5 in Schedule 1 to the Act, subsection 355-25(2) in that Schedule operates as if the following paragraph were added at the end of that subsection:

- ; or (h) the primary entity is an individual who has died and the covered entity is:
- (i) a registered tax agent or BAS agent of an executor or administrator of the primary entity's estate; or
  - (ii) a legal practitioner representing an executor or administrator of the primary entity's estate in relation to the primary entity's affairs relating to one or more taxation laws.

**6 Application of modification**

The modification of subsection 355-25(2) in Schedule 1 to the Act made by this instrument applies in relation to a disclosure of information that occurs on or after the commencement of this instrument.