



Office of State Revenue  
NSW TREASURY

ABN: 77 456 270 638

## Revenue Ruling No. G3

### Disclosure of Information

#### PREAMBLE

1. Each of the six revenue raising Acts administered by the Office of State Revenue contain secrecy provisions which make it an offence to make unauthorised disclosure of information obtained in connection with the administration of the Acts. The six Acts, and the relevant sections, are:
  - the Stamp Duties Act 1920 [s131A(1)];
  - the Land Tax Management Act 1956 [s6(1)];
  - the Pay-roll Tax Act 1971 [s5(1)];
  - the Business Franchise Licences (Petroleum Products) Act 1987 [s62(1)];
  - the Business Franchise Licences (Tobacco) Act 1987 [s69(1)]; and
  - the Health Insurance Levies Act 1982 [s20(1)].
2. Under these provisions, no person may disclose or publish any information or records obtained in connection with the administration or execution of the relevant Act or Regulations, unless the disclosure or publication is made;
  - (a) with the consent of the person from whom the information or record was obtained;
  - (b) in connection with the administration or execution of the relevant Act or Regulation;
  - (c) for the purpose of any legal proceedings arising out of the relevant Act or Regulation;
  - (d) in accordance with a requirement imposed under the Ombudsman Act 1974.
3. The employment of private contractors by the Office of State Revenue to carry out certain tasks, such as printing and mailing of Departmental correspondence, has raised the question of whether contractors are bound by the secrecy provisions. This ruling outlines the application of the secrecy provisions to such contractors.

#### RULING

4. Disclosure of information to a private contractor for a purpose connected with the administration or execution of the relevant Act is authorised under the disclosure provisions, and would not breach the secrecy provisions. However, the contractor as well as staff employed by the contractor are bound by the restrictions on disclosing information to other persons, as specified in paragraph 2 above, in the same way as Office of State Revenue staff. That is,

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the information may only be used for the purpose of fulfilling obligations under the contract.

5. Any contractor or a person employed by a contractor who makes an unauthorised disclosure of information, would be liable to prosecution for an offence, and would be liable to a maximum penalty of \$10,000 for each separate offence.

B. BUCHANAN,  
for Chief Commissioner of Pay-Roll Tax.  
22nd January, 1990.