

STATUTORY RULES.

1914 No. 5.

AMENDMENT OF REGULATIONS UNDER THE LAND TAX ASSESSMENT ACT 1910-1912.

I THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulation under the *Land Tax Assessment Act* 1910-1912, to come into operation forthwith. Such Regulation shall supersede the Provisional Regulation (Statutory Rules 1913, No. 276) under the said Act, made on the 15th day of October, One thousand nine hundred and thirteen.

Dated this eighth day of January, One thousand nine hundred and fourteen.

DENMAN,
Governor-General.

By His Excellency's Command,
AGAR WYNNE,
For Treasurer.

Sub-regulation (2) of Regulation 40 of the Land Tax Regulations 1912 (S.R. 1912, No. 141) is amended by omitting all the words from "If within thirty days" to the end of the sub-regulation, and inserting in their stead the words:—

"If the taxpayer is dissatisfied with the decision of the Commissioner or Deputy Commissioner, he may within thirty days of the date of the written notice of such decision, or such further period as the Commissioner or Deputy Commissioner allows, require the objection to be treated as an appeal, and shall within such thirty days notify the Commissioner or Deputy Commissioner, as the case requires, of the Court to which he desires his objection to be transmitted.

No appeal shall be allowed in respect of which no notification of the Court to which the taxpayer desires his objection to be transmitted has been forwarded within the period limited."

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