
ESTATE DUTY ASSESSMENT.

No. 34 of 1922.

An Act to amend the *Estate Duty Assessment Act 1914-1916*.

[Assented to 18th October, 1922.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title and citation.

1.—(1.) This Act may be cited as the *Estate Duty Assessment Act 1922*.

(2.) The *Estate Duty Assessment Act 1914-1916* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Estate Duty Assessment Act 1914-1922*.

2. Section seventeen of the Principal Act is amended by inserting after the word "death" (first occurring) the words "and Federal and State Land and Income Taxes which become due and payable after his death and within one year after the payment of duty on any assessment under this Act,".

Assessable
Value for
residents.

3. Section eighteen of the Principal Act is amended by inserting at the end thereof the words "and Federal and State Land and Income Taxes due and payable at the time of his death or which become due and payable after his death and within one year after the payment of duty on any assessment under this Act.".

Assessable
value for
absentees.

4.—(1.) Section thirty-one of the Principal Act is amended by adding at the end thereof the following proviso :—

Remission of
penalty duty.

"Provided that the Commissioner may, in any particular case, for reasons which in his discretion he thinks sufficient, remit the additional duty imposed by way of penalty or any part thereof."

(2.) This section shall be deemed to have commenced on the first day of July, One thousand nine hundred and twenty-one.