

STATUTORY RULES

1936. No. 129.

HIGH COURT OF AUSTRALIA.

RULE OF COURT.

As of Monday the seventh day of September, 1936.

IT is ordered as follows:—

That Order LIA. of Part I. of the Rules of this Court be amended in the manner hereinafter appearing, that is to say:—

1. Rule 4 is repealed.

2. Rule 5 is repealed and the following rule is substituted therefor:—

"5. When the Commissioner of Taxation has forwarded an objection to a Court under section 188 or section 189 of the *Income Tax Assessment Act 1936* he shall within ten days thereafter give notice to the taxpayer that he has done so." Notice of forwarding of objection.

3. Rule 6 is repealed and the following rule is substituted therefor:—

"6. The taxpayer dissatisfied with a decision of the Commissioner of Taxation under the *Income Tax Assessment Act 1936* whose objection has been forwarded to the High Court or the Supreme Court of a State under section 188 or section 189 of the *Income Tax Assessment Act 1936* shall within ten days after receiving notice from the Commissioner that he has forwarded the notice of objection set down the appeal for hearing at the next available sittings of the Court to which the objection has been forwarded. The appellant shall give to the Commissioner ten days' notice of the date of the sittings for which the appeal has been set down to be heard." Setting down appeal for hearing.

4. Rule 7 is repealed and the following rule is substituted therefor:—

"7. When the Commissioner forwards an objection to a Court he shall with the objection forward to the proper officer of the Court a copy of the assessment for the year in question including any amendment thereof, of the notice or notices of objection, of the notice or notices of decision and of any other documents necessary for the hearing of the appeal. If any dispute shall arise between the parties concerning the documents so to be forwarded a Justice or Judge of the Court to which the appeal is brought may direct that any other document shall be forwarded." Documents to be forwarded to Court.

5. Rule 8 is repealed.

6. Rule 9 is amended by omitting the figures "1910-14" and inserting in their stead the figures "1910-1934" and by omitting the figures "1915" and inserting in their stead the figures "1936".

* Notified in the Commonwealth Gazette on 24th September, 1936.

7. Rule 10 is amended by omitting the words and figures "Sub-section 6 of Section 51 of the *Income Tax Assessment Act 1922-28*" and inserting in their stead the words and figures "Sub-section (1.) of Section 196 of the *Income Tax Assessment Act 1936*".

8. Rule 11 is amended by omitting the figures "1901" and inserting in their stead the figures "1901-1932".

9. Rule 13 is amended by omitting the figures "1904-26" and inserting in their stead the figures "1903-1934".

10. Paragraph (b) of rule 15 is amended by omitting the word "five" and inserting in its stead the word "six", and by inserting after the word "transcript" the words "or such other number as the Registrar may direct".

11. Rule 17 is amended by omitting the figures "1910-27" and inserting in their stead the figures "1910-1934".

12. Rule 20 is amended by omitting the figures "1904-26" and inserting in their stead the figures "1903-1934".

13. Paragraph (b) of rule 22 is amended by emitting the word "five" and inserting in its stead the word "six", and by inserting after the word "transcript" the words "or such other number as the Registrar may direct".

14. Rule 24 is amended by omitting the figures "1903-25" and inserting in their stead the figures "1903-1933".

(i.s.)
J. G. LATHAM C.J.
H. E. STARKE J.
OWEN DLXON J.,
H. V. EVATT J.
EDWARD A. McTERNAN J.

J. G. DAVIES, Deputy Registrar.