TAXATION ADMINISTRATION.

**No. 95 of 1959.**

An Act to amend the *Taxation Administration Act* 1953-1957.

[Assented to 4th December, 1959.]

BE it enacted by the Queen’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 *Taxation Administration Act* 1959.

(2.) The *Taxation Administration Act* 1953–1957 is in this Act referred to *as* the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Taxation Administration Act* 1953–1959.

**Commencement.**

**2.** This Act shall come into operation on the day on which it receives the Royal Assent.

**Amendment of Acts.**

**3.** Section two of the Principal Act is amended by omitting paragraph (*b*) of sub-section (3.) and inserting in its stead the following paragraph:—

“(*b*) the definitions of ‘the Commissioner’ and ‘the Second Commissioner’ in sub-section (1.) of section five were omitted and the following definitions were inserted in their stead:—

‘“the Commissioner” means the Commissioner of Taxation holding office under the *Taxation Administration Act* 1953–1959;

‘“the Second Commissioner” means a Second Commissioner of Taxation holding office under the *Taxation Administration Act* 19531959;’.”.

**Definitions.**

**4.** Section three of the Principal Act is amended—

(*a*) by inserting after the definition of “Deputy Commissioner of Taxation” the following definition:—

“‘Second Commissioner of Taxation’ means a Second Commissioner of Taxation holding office under this Act;”; and

(*b*) by omitting the definition of “the Second Commissioner of Taxation”.

**Commissioner and Second Commissioners of Taxation.**

**5.** Section four of the Principal Act is amended by omitting the words “a Second Commissioner” and inserting in their stead the words “two Second Commissioners”.

**Tenure and salary of Commissioner and Second Commissioners.**

**6.** Section five of the Principal Act is amended—

(*a*) by omitting from sub-section (1.) the words “the Second Commissioner” and inserting in their stead the words “each Second Commissioner”;

(*b*) by inserting in sub-section (2.), after the word “or” (first occurring), the word “a”;

(*c*) by omitting from sub-section (3.) the word “Commissioner” (second occurring) and inserting in its stead the word “Commissioners”;

(*d*) by omitting from sub-section (4.) the words “the Second Commissioner” (first and second occurring) and inserting in their stead the words “a Second Commissioner”;

(*e*) by omitting from sub-section (5.) the words “the Second Commissioner” and inserting in their stead the words “a Second Commissioner”; and

(*f*) by omitting from sub-section (6.) the words “the Second Commissioner” and inserting in their stead the words “each Second Commissioner”.

**Suspension or removal of Commissioner or Second Commissioner.**

**7.** Section six of the Principal Act is amended—

(*a*) by omitting from sub-section (1.) the words “the Second Commissioner” and inserting in their stead the words “a Second Commissioner”; and

(*b*) by omitting from sub-section (5.) the words “the Second Commissioner” and inserting in their stead the words “a Second Commissioner”.

**8.** After section six of the Principal Act the following section is inserted:—

**References to Second Commissioners.**

“6a. Any reference in an Act (other than this Act or the *Social Services Contribution Assessment Act* 1945–1948, in so far as it is in force by virtue of section thirty-four of the *Income Tax and Social Services Contribution Assessment Act* 1950), or in regulations under an Act, to the Second Commissioner of Taxation shall be read as a reference to a Second Commissioner of Taxation.”.