

Estate Duty Assessment Amendment Act 1979

No. 60 of 1979

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

BE IT ENACTED by the Queen, and the Senate and House of Representatives of the Commonwealth of Australia, as follows:

1. (1) This Act may be cited as the *Estate Duty Assessment Amendment Act 1979*.¹ Short title,
&c.
- (2) The *Estate Duty Assessment Act 1914*² is in this Act referred to as the Principal Act.
2. This Act shall come into operation on the day on which it receives the Royal Assent.¹ Commence-
ment
3. Section 9D of the Principal Act is amended by omitting from sub-paragraph (8) (b) (ii) “Valuation Board,”. Application
of Part
4. Section 16A of the Principal Act is amended by omitting from sub-section (2) “Board” and substituting “Board of Review”. Value of
shares and
stock
5. Section 24 of the Principal Act is amended by omitting paragraph (4) (a) and substituting the following paragraph:
“(a) in writing, request the Commissioner to refer the decision to a Board of Review for review; or” Objections,
reviews and
appeals
6. Section 25 of the Principal Act is repealed. Reference to
Valuation
Board
7. Section 26 of the Principal Act is amended—
(a) by omitting from sub-section (1) “or sub-section (6) of section 25”;
(b) by omitting from sub-section (6) all the words after “Commissioner” (second occurring); and
(c) by omitting sub-sections (7) and (8). Reference to
Board of
Review
8. Section 28D of the Principal Act is amended—
(a) by omitting from paragraph (2) (b) “of a Valuation Board or”;
and
(b) by omitting from paragraph (2) (c) “a Valuation Board or”. Practice and
procedure of
Supreme
Courts

Release from
liability for
duty in cases
of hardship

9. Section 48A of the Principal Act is amended—

- (a) by omitting from sub-section (3) “for a report by a member of the Board of Review”;
- (b) by omitting sub-section (4) and substituting the following sub-sections:
 - “(4) An application that is referred to a Board of Review under sub-section (3) shall be dealt with in accordance with sub-sections (5) to (10) (inclusive) by a person (in this section referred to as the ‘designated person’) who—
 - (a) is a member of that Board (who may be the Chairman of that Board); or
 - (b) is an officer of the Department of the Treasury who performs administrative duties for that Board, and is designated by the Chairman of that Board.
 - “(4A) A designation for the purposes of sub-section (4) may be a designation of a person as the person who is to deal with applications included in a class of applications.”;
- (c) by omitting from sub-sections (5), (6), (7), (9) and (10) “member of the Board of Review” (wherever occurring) and substituting “designated person”; and
- (d) by omitting sub-section (11).

Transitional—
requests for
reference to
a Valuation
Board

10. (1) Where—

- (a) before the commencement of this Act, a person had requested the Commissioner of Taxation under sub-section 24 (4) of the Principal Act to refer the whole or part of a decision to a Valuation Board; and
- (b) on the commencement of this Act, the whole or that part of the decision had not been so referred,

that person may, within 30 days after the commencement of this Act, by an amendment of that request—

- (c) request the Commissioner to refer the whole of that decision to a Board of Review for review; or
- (d) request the Commissioner to treat his objection as an appeal and to forward it to a specified Supreme Court,

and the request as amended shall be deemed to be a request in accordance with sub-section 24 (4) of the Principal Act as amended by this Act.

(2) Where—

- (a) before the commencement of this Act, a person had requested the Commissioner of Taxation under sub-section 24 (4) of the Principal Act to refer part of a decision to a Board of Review; and
- (b) on the commencement of this Act, that part of the decision had not been so referred,

that person may, within 30 days after the commencement of this Act, by an amendment of that request, request the Commissioner to refer the whole of that decision to a Board of Review for review, and the request as amended shall be deemed to be a request in accordance with subsection 24 (4) of the Principal Act as amended by this Act.

NOTES

1. Act No. 60, 1979; assented to 15 June 1979.
2. Act No. 22, 1914, as amended. For previous amendments *see* Act No. 29, 1916; No. 34, 1922; No. 47, 1928; No. 12, 1940; No. 18, 1942; No. 16, 1947; No. 80, 1950; Nos. 1 and 52, 1953; No. 94, 1956; No. 60, 1957; No. 97, 1962; No. 72, 1963; Nos. 32 and 138, 1965; Nos. 53 and 93, 1966; No. 40, 1967; No. 9, 1970; No. 95, 1972; No. 216, 1973; No. 130, 1974; No. 169, 1976; No. 22, 1978; and No. 19, 1979.