

Income Tax Assessment Amendment Act (No. 3) 1979

No. 62 of 1979

An Act to amend section 265 of the *Income Tax Assessment Act* 1936.

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

Short title,
&c.

1. (1) This Act may be cited as the *Income Tax Assessment Amendment Act* (No. 3) 1979.¹

(2) The *Income Tax Assessment Act* 1936² is in this Act referred to as the Principal Act.

Commence-
ment

2. This Act shall come into operation on the day on which it receives the Royal Assent.¹

Release of
taxpayers
from liability
in cases of
hardship

3. Section 265 of the Principal Act is amended—

(a) by omitting from sub-section (3) “a member of a Board of Review constituted under this Act” and substituting “a 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 (9) (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-section (5) “member of the Board of Review” (wherever occurring) and substituting “designated person”;

(d) by inserting in sub-section (5) “or affirmation” after “oath”;

(e) by omitting from sub-sections (6), (7) and (8) “member of the Board of Review” (wherever occurring) and substituting “designated person”; and

- (f) by omitting sub-sections (9) and (10) and substituting the following sub-section:
- “(9) The designated person shall—
- (a) submit a report to the Board constituted under this section upon the facts disclosed by his examination, together with the record referred to in sub-section (8); and
 - (b) draw the attention of that Board to facts that, in his opinion, have particular bearing upon the application.”
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NOTES

1. Act No. 62, 1979; assented to 15 June 1979.
2. Act No. 27, 1936, as amended. For previous amendments *see* Act No. 88, 1936; No. 5, 1937; No. 46, 1938; No. 30, 1939; Nos. 17 and 65, 1940; Nos. 58 and 69, 1941; Nos. 22 and 50, 1942; No. 10, 1943; Nos. 3 and 28, 1944; Nos. 4 and 37, 1945; No. 6, 1946; Nos. 11 and 63, 1947; No. 44, 1948; No. 66, 1949; No. 48, 1950; No. 44, 1951; Nos. 4, 28 and 90, 1952; Nos. 1, 28, 45 and 81, 1953; No. 43, 1954; Nos. 18 and 62, 1955; Nos. 25, 30 and 101, 1956; Nos. 39 and 65, 1957; No. 55, 1958; Nos. 12, 70 and 85, 1959; Nos. 17, 18, 58 and 108, 1960; Nos. 17, 27 and 94, 1961; Nos. 39 and 98, 1962; Nos. 34 and 69, 1963; Nos. 46, 68, 110 and 115, 1964; Nos. 33, 103 and 143, 1965; Nos. 50 and 83, 1966; Nos. 19, 38, 76 and 85, 1967; Nos. 4, 60, 70, 87 and 148, 1968; Nos. 18, 93 and 101, 1969; No. 87, 1970; Nos. 6, 54 and 93, 1971; Nos. 5, 46, 47, 65 and 85, 1972; Nos. 51, 52, 53, 164 and 165, 1973; No. 216, 1973 (as amended by No. 20, 1974); Nos. 26 and 126, 1974; Nos. 80 and 117, 1975; Nos. 50, 53, 56, 98, 143, 165 and 205, 1976; Nos. 57, 126 and 127, 1977; Nos. 57, 87, 123, 171 and 172, 1978; and Nos. 12, 19 and 27, 1979.