Pay-roll Tax (Territories) Assessment Amendment Act (No. 2) 1979

No. 64 of 1979

An Act to amend section 69 of the *Pay-roll Tax (Territories) Assessment Act* 1971.

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 *Pay-roll Tax (Territories) Assessment Amendment Act (No. 2)* 1979.[1]

(2) The *Pay-roll Tax (Territories) Assessment Act* 1971[2] is in this Act referred to as the Principal Act.

Commencement

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

Release of employers in cases of hardships

3. Section 69 of the Principal Act is amended—

(a) 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.";

(b) by omitting from sub-sections (5) and (6) "member of the Board of Review" (wherever occurring) and substituting "designated person";

(c) by inserting in sub-section (6) "employed in the Australian Taxation Office" after "an officer";

(d) by omitting from sub-sections (7), (8) and (9) "member of the Board of Review" (wherever occurring) and substituting "designated person"; and

(e) by omitting sub-section (11).

NOTES

1. Act No. 64, 1979; assented to 15 June 1979.

2. Act No. 77, 1971, as amended. For previous amendments *see* Act No. 66, 1972; No. 216, 1973; No. 172, 1976; Nos. 55 and 62, 1978; and Nos. 10 and 19, 1979.