

STATUTORY RULES.

1964. No.22.

REGULATIONS UNDER THE ESTATE DUTY ASSESSMENT ACT 1914-1963.*

I, THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Estate Duty Assessment Act* 1914-1963.

Dated this *tenth*
day of *February*, 1964.

DE L'ISLE

Governor-General.

By His Excellency's Command,

sgd Harold Holt
Treasurer.

AMENDMENTS OF THE ESTATE DUTY REGULATIONS.†

1. Regulation 2 of the Estate Duty Regulations is amended by omitting Parts. the words—

“Part V.—Miscellaneous (Regulations 29-37).”

and inserting in their stead the words—

“Part V.—Miscellaneous (Regulations 29-36).”.

2. Regulation 5 of the Estate Duty Regulations is amended—

(a) by omitting from paragraph (a) the words “Five thousand pounds” and inserting in their stead the words “Ten thousand pounds”; and

(b) by omitting from paragraph (b) the words “Two thousand five hundred pounds” and inserting in their stead the words “Five thousand pounds”.

Exemption
from furnishing
returns.

3. Regulation 18 of the Estate Duty Regulations is amended by omitting from paragraph (c) the words “Commonwealth Bank of Australia” and inserting in their stead the words “Reserve Bank of Australia”.

How duty may
be paid.

4. Regulation 28E of the Estate Duty Regulations is amended by adding at the end thereof the following sub-regulation:—

Decision of a
Board.

“(2.) Upon the request of the Commissioner or the objector, made at the hearing, the Board when giving its decision shall state in writing its findings of fact and its reasons in law for the decision.”.

5. Regulation 37 of the Estate Duty Regulations is repealed.

Value of life
interest.

6. The amendment effected by regulation 2 of these Regulations applies in relation to the estates of persons dying on or after the thirty-first day of October, 1963.

Application.

* Notified in the *Commonwealth Gazette* on *20th February*, 1964.
† Statutory Rules 1941, No. 78 as amended by Statutory Rules 1942, No. 292; and 1956, No. 51.