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# Statutory Rules

1979 No. 113/

## REGULATIONS UNDER THE ESTATE DUTY ASSESSMENT ACT 1914\*

I, THE GOVERNOR-GENERAL of 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*.

Dated this *Twenty eighth*  
day of *June* 1979.

ZELMAN COWEN

Governor-General

By His Excellency's Command,

*John Howard,*

Treasurer

## AMENDMENTS OF THE ESTATE DUTY REGULATIONS†

1. Regulation 4 of the Estate Duty Regulations is amended by omitting from sub-regulation (1) the definition of "Board" and substituting the following definition: Interpretation

" 'Board' means a Board of Review;".

2. Regulation 28 of the Estate Duty Regulations is amended by omitting from sub-regulation (1) "Valuation Board in accordance with sub-section (1) of section 25 or to a Board of Review in accordance with sub-section (1) of section 26 of the Act shall furnish the Chairman of the Valuation Board or Board of Review, as the case may be," and substituting "Board of Review in accordance with sub-section 26 (1) of the Act, shall furnish the Chairman of the Board of Review". Furnishing of statements by Commissioner

3. Regulation 28A of the Estate Duty Regulations is amended by omitting from sub-regulation (1) "Valuation Board or". Notice of review

\* Notified in the *Commonwealth of Australia Gazette* on 1979.  
† Statutory Rules 1941 No. 78 as amended by Statutory Rules 1942 No. 292; 1956 No. 51; 1964 No. 22; and 1970 No. 44.

*29 June/*

4. Regulation 28B of the Estate Duty Regulations is amended—
- (a) by omitting from sub-regulation (1) “for the purpose of review by a Valuation Board and all references”; and
  - (b) by omitting from sub-regulation (1) “respectively”.

Order,  
place and  
time of  
review

5. Regulation 28E of the Estate Duty Regulations is amended by omitting from sub-regulation (1) “or the objection is the subject of an undecided reference on other grounds,”.

Decisions  
of a Board

6. Regulation 28F of the Estate Duty Regulations is amended by omitting from sub-regulation (1) “sub-section (5) of section (25) or sub-section (5) of section 26 ” and substituting “sub-section 26 (5) ”.

Re-opening  
of reviews