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Statutory Rules 1984 No. L¹

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Gift Duty Regulations² (Amendment)

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 *Gift Duty Assessment Act 1941*.

Dated 12 December 1984.

N. M. STEPHEN

Governor-General

By His Excellency's Command,

(sgd) Paul Keating
Treasurer

Principal Regulations

1. In these Regulations, "Principal Regulations" means the Gift Duty Regulations.

2. Regulation 36 of the Principal Regulations is repealed and the following regulation substituted:

Presumption as to signatures

"36. (1) Judicial notice shall be taken of the names and signatures of the persons who are, or were at any time, the Commissioner, a Second Commissioner or a Deputy Commissioner.

"(2) A certificate, notice or other document bearing the written, printed or stamped name (including a facsimile of the signature) of a person who is, or was at any time, the Commissioner, a Second Commissioner or Deputy Commissioner in lieu of that person's signature shall, unless it is proved that the document was issued without authority, be deemed to have been duly signed by that person."

3. Regulation 41 of the Principal Regulations is repealed and the following regulation substituted:

Scale of expenses in respect of persons required to attend before Commissioner, &c., under section 39 of the Act

“41. (1) For the purposes of sub-section (3) of section 39 of the Act, the scale set out in Schedule 2 is prescribed in respect of expenses to be allowed to persons required under that section to attend and give evidence before the Commissioner or an officer.

“(2) In the scale in Schedule 2—

- (a) a reference to the Commissioner includes a reference to any officer authorized by the Commissioner for the purposes of sub-section 39 (1) of the Act; and
- (b) a reference to the High Court Rules is a reference to the High Court Rules as in force from time to time.”.

The Schedule

4. The Schedule to the Principal Regulations is amended by omitting the heading “THE SCHEDULE” and substituting “SCHEDULE 1”.

New Schedule

5. The Principal Regulations are amended by adding at the end thereof the following Schedule:

SCHEDULE 2

Regulation 41

SCALE OF EXPENSES TO BE ALLOWED TO PERSONS ATTENDING BEFORE COMMISSIONER UNDER SECTION 39 OF THE ACT

1. Person attending before the Commissioner to give evidence because of that person's professional, scientific or other special skill or knowledge—in respect of each day on which that person so attends, an amount of not less than the lesser amount specified in the High Court Rules in relation to expenses of witnesses possessing such skill or knowledge and not more than the greater amount so specified.
2. Person, other than a person referred to in Item 1, attending before the Commissioner—
 - (a) in the case of a person remunerated by wages, salary or fees—such amount as is provided for in the High Court Rules in relation to expenses of witnesses so remunerated;
 - (b) in any other case—such amount as is provided for in the High Court Rules in relation to expenses of witnesses generally.
3. Person attending before the Commissioner to give expert evidence—in addition to any other amount payable to that person under Item 1 or 2, a reasonable amount for qualifying to give that evidence.
4. Any person attending before the Commissioner—such amount as is reasonable—
 - (a) in respect of that person's conveyance to and from the place at which that person so attends; and
 - (b) if that person is required to be absent overnight from that person's usual place of residence—for meals and accommodation.”.

Gift Duty 1984 No. L

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NOTES

1. Notified in the *Commonwealth of Australia Gazette* on L 1984.

13 December /

2. Statutory Rules 1941 No. 312 as amended by 1964 No. 23; 1970 No. 45; 1979 No. 111/

; 1984 No. 411

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