

# STATUTORY RULES.

1922 No. 90.

## RULES UNDER THE INCOME TAX ASSESSMENT ACT 1915-1921.

THE GOVERNOR-GENERAL, in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following rules under the *Income Tax Assessment Act 1915-1921* to come into operation forthwith.

Dated this 26th day of June 1922.

(Signed) FORSTER  
Governor-General.

By His Excellency's Command,  
S. M. BRUCE  
Treasurer.

### INCOME TAX APPEAL BOARD RULES.

1. These Rules may be cited as the *Income Tax Appeal Board Rules 1922*. Short title.

2. In these Rules, unless the contrary intention appears:— Definitions.

"Board" means a Board of Appeal appointed in pursuance of section thirty-six A of the Act;

"the Act" means the *Income Tax Assessment Act 1915-1921*, and, upon any amendment being made in that Act, after the making of these Rules, means that Act as so amended.

3. Each member of a Board and every official of a Board shall, before entering upon his duties or exercising any power under the Act, make the following declaration of secrecy before a Justice of the Peace or a Commissioner for taking Affidavits or a Commissioner for Declarations:— Declaration of secrecy.

#### INCOME TAX ASSESSMENT ACT 1915-1921.

##### *Declaration of Secrecy.*

I, ....., of ....., in the State of ....., in the Commonwealth of Australia, do solemnly and sincerely declare that I will not divulge or communicate any matter or thing coming under my notice in the performance of my duties under the above Act to any person except as may be authorized by law for the purpose of carrying into effect the provisions of the *Income Tax Assessment Act 1915-1921*.

(Usual Signature) .....

Declared before me at....., in the State of  
 .....this.....day of.....192 .

Justice of the Peace for the State of  
 Commissioner for taking Affidavits.  
 Commissioner for Declarations.

4. (1) In forwarding to a Board, as required by section thirty-seven of the Act, objections which are treated as appeals to a Board, the Commissioner shall furnish with the objection—

Particulars to be supplied by Commissioner.

- (a) the name and address of the appellant;
- (b) a statement containing full details of the appellant's claim as submitted to the Commissioner;
- (c) a statement setting out in full the Commissioner's reasons for disallowing the appellant's claim.

(2) The Commissioner shall, at the same time, forward to the appellant a copy of the statement referred to in paragraph (b) of the last preceding paragraph of this rule.

(3) The information furnished to the Board under this rule shall be in quadruplicate and shall be supplied printed or typewritten.

5. (1) The Chairman of a Board shall cause notices to be served upon the Commissioner and the appellant of the date of hearing of an appeal.

Notice of hearing.

(2) Notice of the hearing of an appeal shall be given not less than fourteen days prior to the date of hearing.

(3) A notice under this rule may be served either personally or by post and if served by post service shall be deemed to be effected by properly addressing, prepaying and posting the notice as a letter, and, unless the contrary is proved, to have been effected at the time at which the letter would have been delivered in the ordinary course of post.

6. All appeals to a Board shall be numbered consecutively and they shall, unless the Chairman of that Board otherwise directs, be heard in the order in which they are received in respect of each State.

Order of hearing.

7. Any party to an appeal may nominate a person to represent him at the hearing of the appeal.

Representative at hearing.

8. The sittings of a Board for the hearing of appeals shall be held in such place or places and at such time or times as are fixed by the Chairman of the Board.

Times and places of hearing.

9. The members of a Board shall be in attendance at such place as is from time to time appointed by the Chairman for the performance of their duties on all week days except public holidays:

Sittings of Board.

Provided that a Board shall not be required to sit during a yearly vacation of three weeks (in addition to public holidays) commencing on the 25th day of December.

10. The hearing of appeals by a Board shall be conducted as the Chairman from time to time directs.

Conduct of appeals.

11. The Chairman of a Board may adjourn any hearing from time to time as he thinks fit.

Adjournment.

12. The Chairman of a Board may, by notice in writing, require any person—

Evidence.

- (a) to furnish the Board with such information as in the opinion of the Chairman is necessary for the determination of an appeal to the Board;

(b) to attend and give evidence before the Board or before any officer authorized by the Chairman of the Board in that behalf concerning his or any other person's income or assessment, and may require him to produce all books, documents and other papers whatever in his custody or under his control relating thereto.

13. The scale of expenses to be allowed to persons required to attend and give evidence under the above regulation shall be as follows:—

Persons.	If resident at place of hearing or within four miles.	If resident beyond four miles from place of hearing.
	Per diem. £ s. d.	Per diem. £ s. d.
Labourers and ordinary witnesses .. .. .	0 7 6	0 10 0
Mechanics, clerks, master tradesmen, yeomen and farmers .. .. .	0 10 0	0 15 0
Engineers, surveyors, accountants, auctioneers, bankers, bank managers, merchants and professional men .. .. .	1 0 0	1 10 0
Police and constabulary .. .. .	Amount of pay lost and; if stationed out of town, 2s. 6d. extra	

Travelling expenses, if witnesses resides more than four miles from the place of hearing:—This sum reasonably and actually paid.

14. (1) All appeals shall be heard *in camera* unless the appellant otherwise requires. Hearing in camera.

(2) Where an appeal is heard in public the decision shall be given at a public meeting of the Board.

15. The Chairman, and, in the absence of the Chairman, the Acting Chairman, shall have power to administer oaths or affirmations to witnesses appearing before a Board. Administration of oaths, &c.

16. A Board shall take all evidence on oath or affirmation.

17. A Board shall give a written decision on each appeal heard by it and shall forward copies of the decision to the Commissioner, and to the appellant, and the Commissioner shall, within 28 days after receipt of the decision give effect to that decision. Evidence to be on oath. Decisions of Board.

18. All communications to a Board shall be addressed to the Chairman of the Board in the care of the Deputy Federal Commissioner of Taxation in the State in which the appeal lies. Communications to Board.

19. Any person who refuses or fails to comply with any requirements made by the Chairman of a Board under Rule 12 of these Rules shall be guilty of an offence. Failure to give evidence.

Penalty: Not less than Two pounds nor more than One hundred pounds.