

# STATUTORY RULES

1924. No. 166 .

## REGULATIONS UNDER THE INCOME TAX ASSESSMENT ACT 1922-1923.

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 *Income Tax Assessment Act 1922-1923*, to come into operation forthwith.

Dated this *fifth* day of *November* 1924.

*(Sgd) Fowler*  
Governor-General.

By His Excellency's Command,

*(Sgd) G. F. Pearce*

*for* Treasurer.

### AMENDMENT OF THE INCOME TAX REGULATIONS 1922.

(Statutory Rules 1923, No. 12, as amended to this date.)

1. Regulation 3 of the Income Tax Regulations 1922 is amended by adding at the end thereof the following definition:—

"Prescribed delegate of the Commissioner" means a person appointed by the Commissioner to be a prescribed delegate of the Commissioner for the purpose of these Regulations."

2. After regulation 30, of the Income Tax Regulations 1922 the following regulation is inserted:—

"30A. The Commissioner may, by notice published in the *Gazette*, appoint any person to be a prescribed delegate of the Commissioner for the purpose of these Regulations."

3. Regulation 40 of the Income Tax Regulations 1922 is amended—

(a) by omitting from sub-regulation (1) thereof the words "or a Deputy Commissioner" and inserting in their stead the words "a Deputy Commissioner or a prescribed delegate of the Commissioner"; and

(b) by omitting from sub-regulation (2.) thereof the words "or Deputy Commissioner" and inserting in their stead the words "Deputy Commissioner or prescribed delegate of the Commissioner".

4. Regulation 42 of the Income Tax Regulations 1922 is amended—

(a) by omitting from paragraph (b) thereof the word "or" and

(b) by adding at the end of paragraph (c) thereof the following paragraph:—

"or (d) a prescribed delegate of the Commissioner".

5. Regulation 43 of the Income Tax Regulations 1922 is amended by omitting the words "or the Deputy Commissioner" and inserting in their stead the words "the Deputy Commissioner or a prescribed delegate of the Commissioner".

6. Regulation 46 of the Income Tax Regulations 1922 is amended by omitting the words "or any Deputy Commissioner" and inserting in their stead the words "a Deputy Commissioner or a prescribed delegate of the Commissioner".