

STATUTORY RULES.

1964. No. 23.

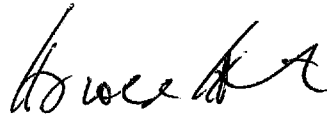
REGULATIONS UNDER THE GIFT DUTY ASSESSMENT ACT 1941-1963.*

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 *Gift Duty Assessment Act 1941-1963*.

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

DE L'ISLE
Governor-General.

By His Excellency's Command,



Treasurer.

AMENDMENTS OF THE GIFT DUTY REGULATIONS.†

1. Regulation 15 of the Gift 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.

2. Regulation 28 of the Gift Duty Regulations is amended by omitting sub-regulation (3.) and inserting in its stead the following sub-regulation:— Order, place and time of review.

"(3.) A Board shall not be required to sit on public holidays or during a yearly vacation commencing on the twenty-fifth day of December and ending on the twenty-first day of January."

3. Regulation 31 of the Gift Duty Regulations is amended by adding at the end thereof the following sub-regulation:— Decisions 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."

4. Regulation 33 of the Gift Duty Regulations is repealed and the following Regulation inserted in its stead:—

"33. A communication to a Board may be addressed to the Chairman of the Board in the care of the Deputy Commissioner of Taxation in the State in which the person making the communication resides." Communications to Board.

5. Regulation 42 of the Gift Duty Regulations is repealed. Calculation of value of life interest. The Schedule Form 1.

6. The Schedule to the Gift Duty Regulations is amended by omitting from paragraph 4 of the Declaration in Part A of Form 1 the words "of section 14".

* Notified in the *Commonwealth Gazette* on *20th February*, 1964.
† Statutory Rules 1941, No. 312.