

EXPLANATORY STATEMENT

STATUTORY RULES 1984 NO. 417

ISSUED BY THE AUTHORITY OF THE TREASURER

These regulations amending the Sales Tax Regulations will, first, modernise the scale of expenses for persons required to attend and give evidence before the Commissioner in accordance with section 23 of the Sales Tax Assessment Act (No. 1) 1930 and, second, amend outdated references to the address of the office of each Deputy Commissioner of Taxation.

Regulation 1 facilitates references to the Sales Tax Regulations which are referred to as the "Principal Regulations".

Regulation 2 amends sub-regulation 4(3) by omitting the reference to the specified address of each office of a Deputy Commissioner contained in the Third Schedule and substituting a reference to the State in which a Deputy Commissioner undertakes powers and functions pursuant to the Sales Tax Assessment Act (No.1) 1930. There will thus no longer be a need to specify addresses for each Deputy Commissioner. As a consequence of this amendment, the Third Schedule will have no further application and is to be repealed by regulation 5.

By regulation 62, a certificate, notice or other document bearing the printed or stamped name of the Commissioner, a Second Commissioner or a Deputy Commissioner in lieu of a signature is, unless it is proved that the document was issued without authority, deemed to have been duly signed by that person. The regulation also requires judicial notice to be taken of the names and signatures of the Commissioner, a Second Commissioner or Deputy Commissioners. Regulation 3 amends sub-regulation 62(2) to extend its application to written as well as printed or stamped names.

Regulation 4 repeals existing regulation 79, which prescribes an outdated scale of expenses for persons required to attend and give evidence under section 23 of the Sales Tax Assessment Act (No. 1) 1930, and substitutes new regulation 79.

By sub-regulation 79(1), the scale of expenses will be that set out in the Fourth Schedule which is being inserted by regulation 5. Paragraph 79(2)(a) provides that a reference to the Commissioner in the scale in the Fourth Schedule includes a reference to a person authorised by the Commissioner for the purposes of section 23 of the Sales Tax Assessment Act (No. 1) 1930. Paragraph 79(2)(b) makes it clear that a reference in the scale to the High Court Rules is a reference to those Rules as in force from time to time.

Sub-regulation 79(3) provides that where the term "the Act" is used in the regulation, it is taken to mean the Sales Tax Assessment Act (No.1) 1930.

As mentioned in the notes on regulation 2, regulation 5 will repeal the Third Schedule. A new Third Schedule to the Principal Regulations will contain the new Scale of Expenses to be allowed to persons attending before the Commissioner under section 23 of the Act.

By Items 1 and 2 of the scale, a person attending before the Commissioner is entitled to an amount calculated by reference to the relevant amounts specified in the High Court Rules, rather than at the presently prescribed maximum rate of \$2 per day plus travelling expenses. In addition to any amount to which the person may be entitled under Items 1 or 2, an expert witness is also entitled to a reasonable amount for qualifying to give evidence - Item 3. Item 4 provides for the payment of reasonable amounts in respect of travelling expenses, meals and accommodation.