



Statutory Rules 1984 No. 1

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Sales Tax 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 *Sales Tax Assessment Act (No. 1) 1930*, the *Sales Tax Assessment Act (No. 2) 1930*, the *Sales Tax Assessment Act (No. 3) 1930*, the *Sales Tax Assessment Act (No. 4) 1930*, the *Sales Tax Assessment Act (No. 5) 1930*, the *Sales Tax Assessment Act (No. 6) 1930*, the *Sales Tax Assessment Act (No. 7) 1930*, the *Sales Tax Assessment Act (No. 8) 1930* and the *Sales Tax Assessment Act (No. 9) 1930*.

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 Sales Tax Regulations.

Interpretation

2. Regulation 4 of the Principal Regulations is amended by omitting from sub-regulation (3) all words from and including "a Deputy Commissioner" and substituting "a Deputy Commissioner exercising powers or performing functions in relation to that State or a part of that State".

Presumption as to signatures

3. Regulation 62 of the Principal Regulations is amended by omitting sub-regulation (2) and substituting the following sub-regulation:

"(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 a 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."

4. Regulation 79 of the Principal Regulations is repealed and the following regulation substituted:

Scale of expenses in respect of persons required to attend before Commissioner, &c.

"79. (1) For the purposes of sub-section (3) of section 23 of the Act, the scale set out in the Third Schedule is prescribed in respect of expenses to be allowed to persons (other than persons giving evidence in respect of their own liability, or the liability of persons whose representatives they are, under the Act) required under that section to attend and give evidence before the Commissioner or an officer.

"(2) In the scale in the Third Schedule—

- (a) a reference to the Commissioner includes a reference to an officer authorized by the Commissioner for the purposes of sub-section 23 (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.

"(3) In this regulation, "the Act" means the *Sales Tax Assessment Act (No. 1) 1930*."

Third Schedule

5. The Third Schedule to the Principal Regulations is repealed and the following Schedule substituted:

"THIRD SCHEDULE

Regulation 79

SCALE OF EXPENSES TO BE ALLOWED TO PERSONS ATTENDING BEFORE COMMISSIONER

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."

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NOTES

1. Notified in the *Commonwealth of Australia Gazette* on *L* 1984.
2. Statutory Rules 1956 No. 59 as amended to date. For previous amendments *see* Note 2 to Statutory Rules 1984 No. 8 and *see also* Statutory Rules 1984 No. *8 and 409*

13 December