

# TAXATION ADMINISTRATION.

No. 1 of 1953.

An Act to provide for the administration of certain Acts relating to Taxation, and for purposes connected therewith.

[Assented to 4th March, 1953.]

[Date of commencement, 1st April, 1953.]

**B**E it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1. This Act may be cited as the *Taxation Administration Act* 1953. **Short title.**

2.—(1.) The Acts specified in the first column of the First Schedule to this Act are amended as respectively specified in the second column of that Schedule. **Amendment of Acts.**

(2.) An Act specified in the first column of the Second Schedule to this Act, as amended by this Act, may be cited in the manner specified in the second column of that Schedule opposite to the reference to that Act in the first column.

(3.) The *Social Services Contribution Assessment Act* 1945-1948, in so far as it is in force by virtue of section thirty-four of the *Income*

*Tax and Social Services Contribution Assessment Act 1950*, has effect as if—

(a) after the definition of "contributor" in sub-section (1.) of section five the following definition were inserted:—

" 'Deputy Commissioner' means a Deputy Commissioner of Taxation referred to in the *Taxation Administration Act 1953*"; and

(b) the definitions of "the Commissioner" and "the Second Commissioner" in sub-section (1.) of section five were omitted and the following definitions were inserted in their stead:—

" 'the Commissioner' means the Commissioner of Taxation holding office under the *Taxation Administration Act 1953*;

" 'the Second Commissioner' means the Second Commissioner of Taxation holding office under the *Taxation Administration Act 1953*";.

**Definitions.**

3. In all Acts, whether passed before or after the commencement of this Act, including this Act, unless the contrary intention appears—

"Deputy Commissioner of Taxation" means a Deputy Commissioner of Taxation referred to in this Act;

"the Commissioner of Taxation" means the Commissioner of Taxation holding office under this Act;

"the Second Commissioner of Taxation" means the Second Commissioner of Taxation holding office under this Act;

"Valuation Board" means a Valuation Board established under this Act.

**Commissioner and Second Commissioner of Taxation.**

4. There shall be a Commissioner of Taxation and a Second Commissioner of Taxation, who shall be appointed by the Governor-General.

**Tenure and salary of Commissioner and Second Commissioner.**

5.—(1.) The Commissioner of Taxation and the Second Commissioner of Taxation shall, subject to the next succeeding sub-section, be appointed for terms of seven years respectively and shall be eligible for re-appointment.

(2.) If the person who is appointed Commissioner of Taxation or Second Commissioner of Taxation is, at the time of his appointment or re-appointment, over fifty-eight years of age, the term of his appointment or re-appointment shall be the period which will expire upon his attaining the age of sixty-five years.

(3.) The Commissioner of Taxation and the Second Commissioner of Taxation are not subject to the *Public Service Act 1922-1953*.

(4.) In the event of the illness, absence or suspension of the Commissioner of Taxation or of the Second Commissioner of Taxation, or in the event of a vacancy in the office of the Commissioner of Taxation or of the Second Commissioner of Taxation, the Governor-General may appoint a person to be Acting Commissioner of Taxation or Acting Second Commissioner of Taxation, as the case may be,

during the illness, absence or suspension of, or until the filling of the vacancy in the office of, the Commissioner of Taxation or the Second Commissioner of Taxation.

(5.) An Acting Commissioner of Taxation or an Acting Second Commissioner of Taxation has all the powers, and may perform all the functions and duties, of the Commissioner of Taxation or of the Second Commissioner of Taxation, as the case may be.

(6.) There is payable to the Commissioner of Taxation a salary at the rate of Four thousand pounds a year, and to the Second Commissioner of Taxation a salary at the rate of Three thousand pounds a year, out of the Consolidated Revenue Fund, which is appropriated accordingly.

6.—(1.) The Commissioner of Taxation or the Second Commissioner of Taxation may be suspended from office by the Governor-General.

**Suspension or removal of Commissioner or Second Commissioner.**

(2.) The Minister shall cause to be laid before each House of the Parliament a statement of the grounds of suspension within seven sitting days of that House after the suspension.

(3.) The Commissioner of Taxation or the Second Commissioner of Taxation, as the case may be, shall be restored to office by the Governor-General unless each House of the Parliament, within fifteen sitting days of that House after the statement has been laid before it, declares by resolution that the Commissioner of Taxation or the Second Commissioner of Taxation, as the case may be, ought to be removed from office.

(4.) If each House within that time so declares, the Commissioner of Taxation or the Second Commissioner of Taxation, as the case may be, shall be removed from office by the Governor-General accordingly.

(5.) The Commissioner of Taxation or the Second Commissioner of Taxation shall not be removed from office except as provided by this section.

7. There shall be such Deputy Commissioners of Taxation as are required.

**Deputy Commissioners of Taxation.**

8.—(1.) The Commissioner of Taxation may, in relation to a matter or class of matters, or in relation to a State or part of the Commonwealth, by writing under his hand, delegate to a Deputy Commissioner of Taxation or other person all or any of his powers or functions under an Act which is an Act with respect to taxation (except this power of delegation).

**Delegation by Commissioner.**

(2.) A power or function so delegated may be exercised or performed by the delegate with respect to the matter or to the matters included in the class of matters, or with respect to the State or part of the Commonwealth, specified in the instrument of delegation.

(3.) Where, under any Act, the exercise of a power or function by the Commissioner of Taxation is dependent upon the opinion, belief or state of mind of the Commissioner of Taxation in relation to a matter and that power or function has been delegated in

pursuance of this Act, that power or function may be exercised by the delegate upon the opinion, belief or state of mind of the delegate in relation to that matter.

(4.) A delegation under this section is revocable at will and does not prevent the exercise of a power or the performance of a function by the Commissioner of Taxation.

(5.) A delegation under this section may be made subject to a power of review and alteration by the Commissioner of Taxation, within a period specified in the instrument of delegation, of acts done in pursuance of the delegation and a decision given upon such a review or alteration shall be deemed to be the decision of the Commissioner of Taxation.

**Valuation  
Boards.**

**9.—**(1.) There shall be such Valuation Boards as the Governor-General determines.

(2.) A Valuation Board shall consist of a Chairman and two other members, who shall be appointed by the Governor-General.

(3.) The members of a Valuation Board shall hold office, for such period, not exceeding seven years, as the Governor-General determines and shall be eligible for re-appointment.

**Meetings of  
Valuation  
Boards.**

**10.—**(1.) At a meeting of a Valuation Board, two members form a quorum.

(2.) All questions arising at a meeting of a Valuation Board shall be decided by a majority of votes.

(3.) Where, at a meeting of a Valuation Board at which one of the members is not present, the members present are divided in opinion upon a question, the determination of that question shall be postponed until a meeting at which all the members are present.

**Remuneration  
of members.**

**11.** The Chairman and each of the other members of a Valuation Board shall be paid, out of the Consolidated Revenue Fund, such salary or fees, and such travelling allowances, as the Governor-General determines, and the Consolidated Revenue Fund is appropriated accordingly.

**Vacation of  
office.**

**12.** A member of a Valuation Board shall be deemed to have vacated his office—

(a) if he engages, during his term of office, without the consent of the Governor-General, in paid employment outside the duties of his office;

(b) if he becomes bankrupt or applies to take the benefit of a law for the relief of bankrupt or insolvent debtors, compounds with his creditors, or makes an assignment of his remuneration for their benefit;

(c) if he becomes of unsound mind; or

(d) if he is absent, except on leave granted by the Governor-General, from duty for fourteen consecutive days or for

twenty-eight days in any twelve months.

**13.—(1.)** The Chairman of a Valuation Board may be suspended from office by the Governor-General.

Suspension or removal of Chairman of Valuation Board.

(2.) The Minister shall cause to be laid before each House of the Parliament a statement of the grounds of suspension within seven sitting days of that House after the suspension.

(3.) The Chairman shall be restored to office by the Governor-General unless each House of the Parliament, within fifteen sitting days of that House after the statement has been laid before it, declares by resolution that the Chairman ought to be removed from office.

(4.) If each House within that time so declares, the Chairman shall be removed from office by the Governor-General accordingly.

(5.) The Chairman shall not be removed from office except as provided by this section.

**14.** The Governor-General may remove a member (other than the Chairman) of a Valuation Board from office for misbehaviour or incapacity.

Removal of member of Valuation Board.

**15.** If an officer of the Public Service of the Commonwealth is appointed as Commissioner of Taxation or Second Commissioner of Taxation, or as a member of a Valuation Board, he shall retain his existing and accruing rights and his service under this Act shall be deemed to be service in the Public Service of the Commonwealth.

Preservation of existing and accruing rights.

**16.—(1.)** The persons holding office immediately before the commencement of this Act as Commissioner of Land Tax and Assistant Commissioner of Land Tax shall be deemed to have been appointed as Commissioner of Taxation and Second Commissioner of Taxation, respectively, under this Act and shall, subject to this Act, hold office for the remainder of their respective terms of appointment as Commissioner of Land Tax and Assistant Commissioner of Land Tax.

Preservation of existing appointments.

(2.) The persons holding office immediately before the commencement of this Act as Chairman and members of Valuation Boards constituted under the *Land Tax Assessment Act 1910-1952* shall be deemed to have been appointed as Chairman and members, respectively, of Valuation Boards under this Act and shall, subject to this Act, hold office for the remainder of their terms of appointment as Chairman and members under the *Land Tax Assessment Act 1910-1952*.

(3.) The service of a person in relation to whom this section applies, being an officer of the Public Service of the Commonwealth, under the *Land Tax Assessment Act 1910*, or under that Act as amended, shall, for the purposes of the last preceding section, be deemed to be service under this Act.

## THE SCHEDULES.

Sec. 2(1.).

FIRST SCHEDULE.  
AMENDMENTS OF ACTS.

First Column. Acts amended.	Second Column. Amendments.
<p><i>Entertainments Tax Assessment Act</i> 1942-1949</p>	<p>Section 4— Omit from sub-section (1.) the definition of "Deputy Commissioner", insert— " 'Deputy Commissioner' means a Deputy Commissioner of Taxation." Omit from sub-section (1.) the definitions of "the Commissioner" and "the Second Commissioner", insert— " 'the Commissioner' means the Commissioner of Taxation; " 'the Second Commissioner' means the Second Commissioner of Taxation." Section 6— Omit from sub-section (3.) "seven". Section 7— Repeal. Section 8— Omit from paragraph (b) "under this Act".</p>
<p><i>Estate Duty Assessment Act</i> 1914- 1950</p>	<p>Section 3— Omit the definition of "Assistant Commissioner". After the definition of "Debts", insert— " 'Deputy Commissioner' means a Deputy Commissioner of Taxation:". After the definition of "The Minister", insert— " 'The Second Commissioner' means the Second Commissioner of Taxation:". Omit the definition of "Valuation Board". Section 4— Repeal and insert— " 4. The Commissioner shall, subject to the control of the Minister, have the general administration of this Act." Section 4A— Repeal. Section 4B— Omit "Assistant Commissioner" (wherever occurring), insert "Second Commissioner". Omit from sub-section (3.) "sub-section (1.) of section four, section six," insert "section four". Section 5— Repeal. Section 6— Repeal. Section 22— Omit from sub-section (1.) "Assistant Commissioner", insert "the Second Commissioner". Section 33— Omit "Assistant Commissioner", insert "the Second Commissioner". Section 34— Omit from sub-section (1.) "Assistant Commissioner", insert "the Second Commissioner".</p>

FIRST SCHEDULE—*continued.*

First Column. Acts amended.	Second Column. Amendments.
<i>Estate Duty Assessment Act 1914— 1950—continued.</i>	<p>Section 45— Omit "Assistant Commissioner" (wherever occurring), insert "the Second Commissioner".</p> <p>Section 47— Omit "Assistant Commissioner" (wherever occurring), insert "the Second Commissioner".</p> <p>Section 47A— Omit from paragraph (a) of sub-section (1) "Assistant Commissioner", insert "the Second Commissioner".</p>
<i>Gift Duty Assessment Act 1941-1950</i>	<p>Section 4— Omit from sub-section (1.) the definition of "Deputy Commissioner", insert— " 'Deputy Commissioner' means a Deputy Commissioner of Taxation;". Omit from sub-section (1.) the definitions of "the Commissioner", "the Second Commissioner" and "Valuation Board", insert— " 'the Commissioner' means the Commissioner of Taxation; " 'the Second Commissioner' means the Second Commissioner of Taxation;".</p> <p>Section 6— Omit from sub-section (3.) "seven".</p> <p>Section 7— Repeal.</p> <p>Section 8— Omit from paragraph (b) "under this Act".</p>
<i>Income Tax and Social Services Contribution Assessment Act 1936— 1952</i>	<p>Section 6— After the definition of "concessional deductions" in sub-section (1.), insert— " 'Deputy Commissioner' means a Deputy Commissioner of Taxation;". After the definition of "resident" or "resident of Australia" in sub-section (1.), insert— " 'Second Commissioner' means the Second Commissioner of Taxation;".</p> <p>Section 8— Repeal and insert— " 8. The Commissioner shall have the general administration of this Act;".</p> <p>Section 9— Repeal.</p> <p>Section 10— Omit from sub-section (3.) "sub-section (1.) of section eight, or under section twelve", insert "section eight".</p> <p>Section 11— Repeal.</p> <p>Section 12— Repeal.</p> <p>Section 13— Omit from paragraph (b) "under this Act".</p> <p>Section 16— Omit from paragraphs (a) and (b) of sub-section (4.) "or the Commissioner of Land Tax".</p>

FIRST SCHEDULE—*continued.*

First Column. Acts amended.	Second Column. Amendments.
<i>Income Tax and Social Services Contribution Assessment Act 1936-1952—continued.</i>	Section 265— Omit from sub-section (10.) "constituted under the <i>Land Tax Assessment Act 1910</i> (or under that Act as amended)".
<i>Officers' Rights Declaration Act 1928-1940</i>	The Schedule— Omit "Land Tax Assessment Act 1910-1927, ss. 5, 44A." Add at end thereof— "Taxation Administration Act 1953, s. 15."
<i>Pay-roll Tax Assessment Act 1941-1942</i>	Section 4— Repeal and insert— "4. The Commissioner shall have the general administration of this Act." Section 5— Repeal. Section 6— Omit from sub-section (3.) ", or under section eight or ten.", insert "or ten". Section 7— Repeal. Section 8— Repeal. Section 9— Omit from paragraph (b)" under this Act". Section 70— Omit from sub-section (10.) "constituted under the <i>Land Tax Assessment Act 1910</i> (or under that Act as amended)".
<i>Sales Tax Assessment Act (No. 1) 1930-1942</i>	Section 3— After the definition of "Company" in sub-section (1.), insert— " 'Deputy Commissioner' means a Deputy Commissioner of Taxation;". Section 5— Omit from sub-section (3.) ", or under section seven or nine.", insert "or nine". Section 6— Repeal. Section 7— Repeal. Section 8— Omit from paragraph (b) "under this Act".
<i>Sales Tax Procedure Act 1934-1940</i>	Section 3— After the definition of "Company", insert— " 'Deputy Commissioner' means a Deputy Commissioner of Taxation;".
<i>Stevedoring Industry Charge Assessment Act 1947</i>	Section 5— Omit from sub-section (4.) "section seven", insert "sub-section (1.) of this section or under section nine". Section 6— Repeal. Section 7— Repeal. Section 8— Omit from paragraph (b) "under this Act"
<i>War-time (Company) Tax Assessment Act 1940-1947</i>	Section 3— After the definition of "company" in sub-section (1.), insert— " 'Deputy Commissioner' means a Deputy Commissioner of Taxation;".



FIRST SCHEDULE—*continued.*

First Column. Acts amended.	Second Column. Amendments.
<i>War-time (Company) Tax Assessment Act 1940-1947—continued.</i>	<p>Section 3—<i>continued.</i> After the definition of "the Commissioner" in sub-section (1.), insert— " 'the Second Commissioner' means the Second Commissioner of Taxation;".</p> <p>Section 5— Repeal and insert— " 5. The Commissioner shall have the general administration of this Act."</p> <p>Section 8— Repeal.</p> <p>Section 7— Omit from sub-section (3.) "sub-section (1.) of section five, or under section nine", insert "section five".</p> <p>Section 8— Repeal.</p> <p>Section 9— Repeal.</p> <p>Section 10— Omit from paragraph (b) "under this Act".</p>
<i>Wool Tax Assessment Act 1936-1952</i>	<p>Section 5— Omit from sub-section (3.) "section seven of this Act", insert "the last preceding section".</p> <p>Section 6— Repeal.</p> <p>Section 7— Repeal.</p> <p>Section 8— Omit from paragraph (b) "under this Act".</p>

## SECOND SCHEDULE.

Sec. 2 (2.).

## CITATION OF ACTS AMENDED.

First Column.	Second Column.
<p><i>Entertainments Tax Assessment Act 1942-1949</i></p> <p><i>Estate Duty Assessment Act 1914-1950</i></p> <p><i>Gift Duty Assessment Act 1941-1950</i></p> <p><i>Income Tax and Social Services Contribution Assessment Act 1936-1952</i></p> <p><i>Officers' Rights Declaration Act 1928-1940</i></p> <p><i>Pay-roll Tax Assessment Act 1941-1942</i></p> <p><i>Sales Tax Assessment Act (No. 1) 1930-1942</i></p> <p><i>Sales Tax Procedure Act 1934-1940</i></p> <p><i>Stevedoring Industry Charge Assessment Act 1947</i></p> <p><i>War-time (Company) Tax Assessment Act 1940-1947</i></p> <p><i>Wool Tax Assessment Act 1936-1952</i></p>	<p><i>Entertainments Tax Assessment Act 1942-1953</i></p> <p><i>Estate Duty Assessment Act 1914-1953</i></p> <p><i>Gift Duty Assessment Act 1941-1953</i></p> <p><i>Income Tax and Social Services Contribution Assessment Act 1936-1953</i></p> <p><i>Officers' Rights Declaration Act 1928-1953</i></p> <p><i>Pay-roll Tax Assessment Act 1941-1953</i></p> <p><i>Sales Tax Assessment Act (No. 1) 1930-1953</i></p> <p><i>Sales Tax Procedure Act 1934-1953</i></p> <p><i>Stevedoring Industry Charge Assessment Act 1947-1953</i></p> <p><i>War-time (Company) Tax Assessment Act 1940-1953</i></p> <p><i>Wool Tax Assessment Act 1936-1953</i></p>