GIFT DUTY ASSESSMENT.

**No. 57 of 1957.**

An Act to amend the *Gift Duty Assessment Act* 1941–1953.

[Assented to 20th November, 1957.]

BE it enacted by the Queen’s Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

**Short title and citation.**

**1.**—(1.) This Act may be cited as the *Gift Duty Assessment Act* 1957.

(2.) The *Gift Duty Assessment Act* 1941–1953 is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Gift Duty Assessment Act* 1941–1957.

**Commencement.**

**2.** This Act shall come into operation on the day on which it receives the Royal Assent.

**3.** Section three of the Principal Act is repealed and the following section inserted in its stead:—

**Parts.**

“3. This Act is divided into Parts, as follows:—

Part I.—Preliminary (Sections 1–4).

Part II.—Administration (Sections 5–10).

Part III.—Liability to Gift Duty (Sections 11–18).

Part IV.—Returns and Assessments (Sections 19–24).

Part V.—Collection and Recovery of Gift Duty (Sections 25–30).

Part VI.—Objections and Appeals (Sections 31–38).

Part VII.—Miscellaneous (Sections 39–47).”.

**Interpretation.**

**4.** Section four of the Principal Act is amended by omitting all the words preceding the definition of “Deputy Commissioner” and inserting in their stead the following words:—

“4.—(1.) In this Act, unless the contrary intention appears—

‘adopted child’ in relation to a person, means a person adopted by the first-mentioned person—

(*a*) under the law of a State or Territory of the Commonwealth relating to the adoption of children; or

(*b*) under the law of any other place relating to the adoption of children, if the validity of the adoption would be recognized under the law of any State or Territory of the Commonwealth;

‘Board of Review’ means a Board of Review constituted under the *Income Tax and Social Services Contribution Assessment Act* 1936–1957;

‘children’, in relation to a person includes an adopted child, a step-child or an ex-nuptial child of that person;”.

**Application of amendment.**

**5.** The amendment made by the last preceding section applies only in relation to gifts made on or after the date of commencement of this Act.