

# Pay-roll Tax Assessment Amendment Act 1979

No. 63 of 1979

An Act to amend section 70 of the *Pay-roll Tax Assessment Act 1941*.

BE IT ENACTED by the Queen, and the Senate and House of Representatives of the Commonwealth of Australia, as follows:

Short title,  
&c.

1. (1) This Act may be cited as the *Pay-roll Tax Assessment Amendment Act 1979*.<sup>1</sup>

(2) The *Pay-roll Tax Assessment Act 1941*<sup>2</sup> is in this Act referred to as the Principal Act.

Commence-  
ment

2. This Act shall come into operation on the day on which it receives the Royal Assent.<sup>1</sup>

Release of  
employers in  
cases of  
hardship

3. Section 70 of the Principal Act is amended—

(a) by omitting from sub-section (1) “the Secretary to the Treasury” and substituting “the Secretary to the Department of Finance”;

(b) by omitting from sub-section (3) “a member of a Board of Review” and substituting “a Board of Review”;

(c) by omitting sub-section (4) and substituting the following sub-sections:

“(4) An application that is referred to a Board of Review under sub-section (3) shall be dealt with in accordance with sub-sections (5) to (9) (inclusive) by a person (in this section referred to as the ‘designated person’) who—

(a) is a member of that Board (who may be the Chairman of that Board); or

(b) is an officer of the Department of the Treasury who performs administrative duties for that Board,

and is designated by the Chairman of that Board.

“(4A) A designation for the purposes of sub-section (4) may be a designation of a person as the person who is to deal with applications included in a class of applications.”;

(d) by omitting from sub-section (5) “member of the Board of Review” (wherever occurring) and substituting “designated person”;

(e) by inserting in sub-section (5) “or affirmation” after “oath”;

- (f) by omitting from sub-section (6) “member of the Board of Review” and substituting “designated person”;
  - (g) by omitting from sub-section (6) “Department of Taxation” and substituting “Australian Taxation Office”;
  - (h) by omitting from sub-sections (7) and (8) “member of the Board of Review” (wherever occurring) and substituting “designated person”; and
  - (i) by omitting sub-sections (9) and (10) and substituting the following sub-section:
    - “(9) The designated person shall—
    - (a) submit a report to the Board constituted under this section upon the facts disclosed by his examination, together with the record referred to in sub-section (8); and
    - (b) draw the attention of that Board to any facts that, in his opinion, have particular bearing upon the application.”
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#### NOTES

1. Act No. 63, 1979; assented to 15 June 1979.
2. Act No. 2, 1941, as amended. For previous amendments *see* Act No. 48, 1942; Nos. 1 and 40, 1953; No. 37, 1954; No. 68, 1957; No. 28, 1961; No. 41, 1962; No. 33, 1963; Nos. 114 and 148, 1965; Nos. 54 and 93, 1966; Nos. 20 and 88, 1967; No. 61, 1968; No. 19, 1969; Nos. 163 and 216, 1973; No. 91, 1976; and No. 36, 1978.