**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.

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

**Commencement**

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

**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.”.