

ESTATE DUTY ASSESSMENT.

No. 29 of 1916.

An Act to amend the *Estate Duty Assessment Act* 1914 by making provision for the Appointment of an Assistant Commissioner of Taxation.

[Assented to 30th September, 1916.]

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

1.—(1.) This Act may be cited as the *Estate Duty Assessment Act* 1916. Short title and citation.

(2.) The *Estate Duty Assessment Act* 1914 is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Estate Duty Assessment Act* 1914–1916.

2. Section three of the Principal Act is amended by inserting after the definition of “Administrator” the following definition:— Definitions.

“ ‘Assistant Commissioner’ means the Assistant Commissioner of Taxation.”

3. Section four of the Principal Act is amended by omitting sub-sections (2.) and (3.), and inserting in their stead the following sub-sections:— Commissioner and Assistant Commissioner.

“(2.) There may be an Assistant Commissioner of Taxation.

“(3.) The Commissioner of Land Tax shall be the Commissioner, and the Assistant Commissioner of Land Tax shall be the Assistant Commissioner.

“(4.) The provisions of section five sub-sections (3.) and (4.), and section six of the *Land Tax Assessment Act* 1910–1916 shall apply in relation to the offices of Commissioner and Assistant Commissioner under this Act as they apply in relation to the offices of Commissioner of Land Tax and Assistant Commissioner of Land Tax respectively.”

4. After section four of the Principal Act the following section is inserted:—

“4A. The Assistant Commissioner shall have and may exercise such powers and functions as are prescribed, or as are delegated to him by the Commissioner.” Assistant Commissioner.

Delegation by
the
Commissioner.

5. Section six of the Principal Act is amended by inserting in sub-section (1.) after the words "The Commissioner" the words :—

"may, by writing under his hand, delegate to the Assistant Commissioner all or any of his powers or functions under this Act (except this power of delegation) so that the delegated powers and functions may be exercised as fully and effectually by the Assistant Commissioner as by the Commissioner, and".
