

INCOME TAX ASSESSMENT.

No. 31 of 1916.

An Act to amend the *Income Tax Assessment Acts* 1915 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 *Income Tax Assessment Act* 1916. Short title and citation.

(2.) The *Income Tax Assessment Acts* 1915 are in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Income Tax Assessment Act* 1915–1916.^(a)

2. Section three of the Principal Act is amended by inserting after the definition of “ Agent ” the following definition :— Amendment of s. 3.

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

3. After section five of the Principal Act the following section is inserted :—

“ 5A. There may be an Assistant Commissioner of Taxation, who shall have and may exercise such powers and functions as are prescribed, or as are delegated to him by the Commissioner.” Assistant Commissioner.

4. Section seven of the Principal Act is amended by inserting 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 ”. Delegations by the Commissioner.

(a) The *Income Tax Assessment Act* 1915–1916 has since been amended by Act No. 39, 1916 (*infra*, p. 69). For copy of the Act as so amended see *infra*, p. 81.