

45

No. , 1919.

A BILL

To declare the powers, duties, and functions of the Commissioner of Taxation and to validate certain things done or suffered by him; to declare him to be a taxing authority for the purposes of the Valuation of Land Act, 1916; for that purpose to amend the Acts relating to Land and Income Taxes and to Local Government, the Sydney Corporation Amendment Act, 1908, and the Valuation of Land Act, 1916; and for purposes consequent thereon or incidental thereto.

46

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the "Commissioner of Taxation (Declaratory) Act, 1919."
Short title.

2. (1) A Commissioner of Taxation appointed before or after the commencement of this Act in pursuance of the Income Tax Management (Amendment) Act, 1918, shall be deemed to have had and shall have all the powers, duties, and functions which under the Land and Income Tax Assessment Act of 1895, or any Act amending it, or the Land Tax (Leases) Act, 1902, or the Sydney Corporation Amendment Act, 1908, or the Local Government Act, 1906, or the Local Government (Amendment) Act, 1908, were conferred or imposed on the Commissioners appointed in pursuance of the Land and Income Tax Assessment Act of 1895. Any thing done or suffered by the said Commissioner of Taxation in the exercise or discharge of such powers, duties, and functions is hereby validated.
Declaration of powers and duties of Commissioner of Taxation under certain Acts.

(2) Such Commissioner of Taxation shall be deemed to have been and shall be a taxing authority for the purposes of Part V of the Valuation of Land Act, 1916.
To be taxing authority under Valuation of Land Act, 1916.

