

# TAXATION ADMINISTRATION.

No. 95 of 1959.

An Act to amend the *Taxation Administration Act 1953-1957*.

[Assented to 4th December, 1959.]

**B**E it enacted by the Queen'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 *Taxation Administration Act 1959*.

Short title  
and citation.

(2.) The *Taxation Administration Act 1953-1957\** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Taxation Administration Act 1953-1959*.

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\* Act No. 1, 1953, as amended by Nos. 28, 39, 40 and 52, 1953; No. 18, 1955; and No. 39, 1957.

Commence-  
ment.

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

Amendment  
of Acts.

3. Section two of the Principal Act is amended by omitting paragraph (b) of sub-section (3.) and inserting in its stead the following paragraph:—

“(b) the definitions of ‘ the Commissioner ’ and ‘ the Second Commissioner ’ in sub-section (1.) of section five were omitted and the following definitions were inserted in their stead:—

“ ‘ the Commissioner ’ means the Commissioner of Taxation holding office under the *Taxation Administration Act 1953–1959*;

“ ‘ the Second Commissioner ’ means a Second Commissioner of Taxation holding office under the *Taxation Administration Act 1953–1959*; ’.”.

Definitions.

4. Section three of the Principal Act is amended—

(a) by inserting after the definition of “ Deputy Commissioner of Taxation ” the following definition:—

“ ‘ Second Commissioner of Taxation ’ means a Second Commissioner of Taxation holding office under this Act; ” ; and

(b) by omitting the definition of “ the Second Commissioner of Taxation ”.

Commissioner  
and Second  
Commissioners  
of Taxation.

5. Section four of the Principal Act is amended by omitting the words “ a Second Commissioner ” and inserting in their stead the words “ two Second Commissioners ”.

Tenure and  
salary of  
Commissioner  
and Second  
Commissioners.

6. Section five of the Principal Act is amended—

(a) by omitting from sub-section (1.) the words “ the Second Commissioner ” and inserting in their stead the words “ each Second Commissioner ”;

(b) by inserting in sub-section (2.), after the word “ or ” (first occurring), the word “ a ”;

(c) by omitting from sub-section (3.) the word “ Commissioner ” (second occurring) and inserting in its stead the word “ Commissioners ”;

(d) by omitting from sub-section (4.) the words “ the Second Commissioner ” (first and second occurring) and inserting in their stead the words “ a Second Commissioner ”;

- (e) by omitting from sub-section (5.) the words “ the Second Commissioner ” and inserting in their stead the words “ a Second Commissioner ”; and
- (f) by omitting from sub-section (6.) the words “ the Second Commissioner ” and inserting in their stead the words “ each Second Commissioner ”.

7. Section six of the Principal Act is amended—

- (a) by omitting from sub-section (1.) the words “ the Second Commissioner ” and inserting in their stead the words “ a Second Commissioner ”; and
- (b) by omitting from sub-section (5.) the words “ the Second Commissioner ” and inserting in their stead the words “ a Second Commissioner ”.

Suspension or removal of Commissioner or Second Commissioner.

8. After section six of the Principal Act the following section is inserted:—

“ 6A. Any reference in an Act (other than this Act or the *Social Services Contribution Assessment Act 1945–1948*, in so far as it is in force by virtue of section thirty-four of the *Income Tax and Social Services Contribution Assessment Act 1950*), or in regulations under an Act, to the Second Commissioner of Taxation shall be read as a reference to a Second Commissioner of Taxation.”.

References to Second Commissioners.