

FAMILY ENDOWMENT (AMENDMENT) ACT.

Act No. 58, 1927.

An Act to discontinue for a certain period the imposition of the contributions by employers to the Family Endowment Fund and to enable the Governor to extend such period by proclamation ; to make provision for the assessment and collection of the tax imposed by the Finance (Family Endowment Tax) Act, 1927, by the Commissioner of Taxation and to confer on him certain additional powers for this purpose ; to make provision as to the office and status of the Commissioner of Family Endowment ; to amend the Family Endowment Act, 1927, and certain other Acts ; and for purposes connected therewith. [Assented to, 16th December, 1927.]

George V,
No. 58.

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 "Family Endowment (Amendment) Act, 1927," and shall be construed with the Family Endowment Act, 1927.

2. (1) No contribution shall be payable by any employer to the Family Endowment Fund under the provisions of the Family Endowment Act, 1927, or the regulations thereunder, or of the Finance (Family Endowment

Short title

Discon-
tinuance of
contributions
to Family
Endowment
Fund.

George V, Endowment Tax) Act, 1927, in respect of wages paid
No. 58. during the months of November and December in the
year one thousand nine hundred and twenty-seven.

(2) The Governor may by proclamation published in the Gazette extend the provisions of subsection one of this section to such month or months in the year one thousand nine hundred and twenty-eight as to him may seem fit.

(3) This section shall be deemed to have commenced on the thirty-first day of October, one thousand nine hundred and twenty-seven.

Amendment
of Act No. 39,
1927.

New s. 40A.

Com-
missioner of
Taxation to
collect con-
tributions.

3. The Family Endowment Act, 1927, is amended—

(a) by inserting next after section forty the following new section :—

40A. (1) The assessment of contributions to the Family Endowment Fund and the collection and recovery of contributions shall be carried out and effected by the Commissioner of Taxation.

(2) Nothing in this section shall affect the validity of any assessment made prior to the passing of the Family Endowment (Amendment) Act, 1927, or of any notice, return, form, or document served, lodged, issued, or used prior to such passing in pursuance of any regulation made in relation to a matter referred to in section forty-one.

The Commissioner of Taxation or a person appointed by him in writing either generally or in a particular case may take proceedings in respect of a breach of any regulation relating to a matter referred to in section forty-one, notwithstanding that such breach occurred prior to the passing of the said Act.

Sec. 41 (2).

(b) by inserting at the end of section forty-one the following new subsection :—

(2) For the purpose of enabling the Commissioner of Taxation to carry out effectively the powers, authorities, duties, and functions conferred upon him under this Part of this Act, the regulations may adopt all or any of the

the provisions of the Income Tax (Management) Act, 1912, or of the regulations made thereunder with such modifications and alterations as the Governor may deem fit. George V,
No. 58.

- (c) (i) by inserting in subsection one of section forty-two after the word "contribution" the words "or fine"; Sec. 42 (1).
 (ii) by omitting from subsection one of section forty-two the words "Attorney-General" and by inserting in lieu thereof the words "Commissioner of Taxation"; and
 (iii) by inserting after subsection two of the same section the following new subsection:—

(3) Proceedings for the recovery of a contribution commenced prior to the passing of the Family Endowment (Amendment) Act, 1927, by the Attorney-General, or by a person authorised by him, may be continued, executed, and enforced by the Commissioner of Taxation or a person authorised by him without alteration of any record.

- (d) by inserting in section forty-three after the word "Commissioner" the words "of Taxation"; Sec. 43.
 (e) by inserting next after section forty-three the following new sections:— New
sections.

43A. (1) If any employer fails to pay a contribution within twenty-one days after such contribution shall have become due and payable by him he shall be liable to pay by way of fine ten pounds per centum upon the amount of such contribution. Penalty for
non-payment
of contribu-
tions.
of. Act No.
11, 1912,
s. 24 (4).

(2) Subsection one of this section shall extend to a contribution which has become due and payable prior to the passing of the Family Endowment (Amendment) Act, 1927, but an employer shall not be liable to pay a fine in respect of such contribution unless he fails to pay the contribution within twenty-one days after such passing.

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Evidence.
cf. *Idem.*
s. 24 (5).

43B. (1) In any action or proceeding the production by the Commissioner of Taxation or on his behalf of a certificate purporting to be signed by him certifying that the contribution of an employer has been duly assessed at a certain sum and has become due and payable on a certain day shall be prima facie evidence of the facts so certified.

(2) If in any legal proceedings against an employer for recovery of a contribution the court is of opinion that the assessment is excessive, the court shall determine the amount of the contribution payable (if any) and shall enter judgment for that amount accordingly.

Service of
notices by
post.

43c. Where in pursuance of the regulations any notice or other communication is required or authorised to be served upon any person by post the service may be effected by prepaid letter post addressed to the person at his last known place of business or abode in New South Wales; and such service shall be deemed to have been effected at the time when it would in the ordinary course of post have arrived at the place to which it was addressed or at the post town or post office nearest to that place whether or not it has in fact been received by the addressee.

Sec. 44 (1) (g).

(f) by inserting in paragraph (g) of subsection one of section forty-four after the word "Commissioner" the words "of Taxation";

Sec. 45 (4).

(g) by inserting next after subsection four of section forty-five the following new subsection:—

(5) Any proceeding in respect of an offence against paragraph (g) of subsection one of section forty-four, or against regulations made in relation to the matters referred to in section forty-one, may be taken at any time not exceeding six months from the time when the facts first came to the knowledge of the Commissioner of Taxation, and may be taken by him or by some person appointed by him in writing, either generally or in a particular case.

4. (1) From the date of the passing of this Act **George V,**
 Arthur Thomas Treble, Esquire, shall cease to hold his **No. 58.**
 office as Commissioner of Family Endowment.

Office of Com-
 missioner
 of Family
 Endowment.

(2) The said Arthur Thomas Treble shall not be
 entitled to any damages or to be paid any compensation
 by reason of his removal from such office.

(3) The said Arthur Thomas Treble shall be
 eligible, on the recommendation of the Public Service
 Board, to be appointed to some office in the Public
 Service not lower in classification and salary than that
 which he held at the date of his appointment as
 Commissioner.

(4) From the commencement of this Act until
 he is appointed to some office in the Public Service in
 pursuance of subsection three of this section, the said
 Arthur Thomas Treble shall be deemed to be an officer of
 the Public Service upon leave upon a salary equivalent
 to that which he held at the date of his appointment as
 such Commissioner.

(5) The Family Endowment Act, 1927, is further **Amendment of**
 amended— **Act No. 39, 1927.**

(a) by omitting subsections one, two, three, four, **Sec. 4.**
 five, six, seven, and eight of section four and
 by inserting in lieu thereof the following
 subsections:—

(1) The Governor may, upon the recom- **Appointment**
 mendation of the Public Service Board, appoint **of officers.**
 a Commissioner of Family Endowment, who
 shall, subject to the control of the Minister,
 exercise and discharge the powers, authorities,
 duties, and functions conferred and imposed
 upon him by this Act.

(2) The salary of the Commissioner shall be
 payable out of the Family Endowment Fund.

(b) by omitting from subsection nine of the same
 section the words "No such appointment
 shall be made without the concurrence of the
 Commissioner";

(c) by inserting in subsection ten of the same
 section immediately before the word "regis-
 trar" the word "Commissioner."

George V, **5.** (1) The Family Endowment Act, 1927, is further
No. 58. amended by omitting from subsection four of section
Amendment thirteen and from subsection four of section fourteen
of Act No. 39, the words and figures "War Pensions Act, 1914-1916"
1927. and by inserting in lieu thereof the words "Australian
Secs. 13, 14. Soldiers Repatriation Act, 1920-1922."

(2) The amendment made by this section shall take effect as from the date of the commencement of the Family Endowment Act, 1927.
