

LIMITATION OF ACTIONS (RECOVERY OF IMPOSTS) ACT.

Act No. 21, 1963.

Elizabeth II, No. 21, 1963 An Act relating to the time within which actions may be brought against the Crown and certain other persons for the recovery of certain taxes, fees, charges and other imposts; and for purposes connected therewith. [Assented to, 10th April, 1963.]

BE it enacted by the Queen'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 :—

Short title. 1. This Act may be cited as the "Limitation of Actions (Recovery of Imposts) Act, 1963".

Limitation on time for the bringing of actions to recover taxes, fees, etc.

2. (1) No action or proceeding shall be brought to recover from the Crown or the Government or the State of New South Wales or any Minister of the Crown, or from any corporation, officer or person or out of any fund to whom or which it was paid, the amount or any part of the amount of any tax, fee, charge or other impost paid, under the authority or purported authority of any Act,—

- (a) before the commencement of this Act, after the expiration of the time within which such action or proceeding but for the enactment of this Act might have been brought or the expiration of twelve months after the date of the commencement of this Act, whichever period first expires; or
- (b) subsequent to the commencement of this Act, after the expiration of twelve months after the date of payment.

(2)

Medical Practitioners (Amendment) Act. 173

(2) Subsection one of this section shall not apply to **No. 21, 1963**
any action or proceeding brought pursuant to any specific
provision of any Act providing for the mode of challenging
the validity, or for the recovery of the whole or any part of any
tax, fee, charge or other impost actually paid.
