
12 GEO. VI. No. 24, 1948. *Gift Duty Acts Amendment Act.*

GIFT DUTY.

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No. 24
GIFT DUTY
ACTS
AMENDMENT
ACT OF 1948.

An Act to Amend "The Gift Duty Acts, 1926 to 1945" in certain particulars.

[ASSENTED TO 6TH APRIL, 1948.]

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

Short title
and
construction.

1. This Act may be cited as "*The Gift Duty Acts Amendment Act of 1948*," and shall be read as one with *"*The Gift Duty Acts, 1926 to 1945*," herein referred to as the Principal Act.

Collective
title.

The Principal Act and this Act may collectively be cited as "*The Gift Duty Acts, 1926 to 1948*."

Amendment
of s. 19.

2. Section nineteen of the Principal Act is amended by adding thereto the following subsection, namely:—

"(3). The Commissioner may in any particular case, including any case—

(i.) Where the gift duty payable in respect of any gift made before the date of the passing of †"*The Gift Duty Acts Amendment Act of 1948*" has not been assessed by him before that date; or

(ii.) Where the additional duty by way of penalty payable under any assessment or amended assessment made by him before the date of the passing of †"*The Gift Duty Acts Amendment Act of 1948*" has not been paid before that date,

for reasons which he thinks sufficient remit the additional duty by way of penalty payable under this section or any part thereof."

* 17 G. 5 No. 23 and amending Acts.

† This Act.