GIFT DUTY ASSESSMENT AMENDMENT BILL 1979

Date Introduced: 24 May 1979
House: House of Representatives
Presented by: Hon. M.J.R. MacKellar, Minister for Immigration and Ethnic Affairs and Minister assisting the Treasurer

Short Digest of Bill

Purpose

To make consequential amendments arising from the proposed abolition of the Valuation Boards.

Background

Refer to the background in the Taxation Administration Bill 1979.

Main Provisions

Clauses 3, 6, 7 and 8 delete references in the Principal Act to the Valuation Boards.

Clause 5 transfers the jurisdiction of the Valuation Boards to the Taxation Boards of Review.

Clause 9 Transitional provision where requests for reference to a Valuation Board may be referred to the Taxation Boards of Review or the Supreme Court.