

CONCURRENCE COPY

LAND TAX MANAGEMENT (ADMINISTRATION) AMENDMENT BILL, 1983

EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

This Bill is cognate with the Stamp Duties (Administration) Amendment Bill, 1983.

The objects of this Bill are—

- (a) to create the office of Chief Commissioner of Land Tax;
 - (b) to provide that the Secretary of the Department of Finance is to hold the office of Chief Commissioner ex officio;
 - (c) to enable the Chief Commissioner to delegate any of his functions to the Commissioner of Land Tax and other officers, and (subject to the instrument of delegation) to enable a delegate of the Chief Commissioner to authorise the exercise of delegated functions by other officers; and
 - (d) to make other provisions of a minor, consequential or ancillary nature.
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**LAND TAX MANAGEMENT (ADMINISTRATION)
AMENDMENT BILL, 1983**

No. , 1983.

A BILL FOR

An Act to amend the Land Tax Management Act, 1956, so as to create the office of Chief Commissioner of Land Tax.

[MR SHEAHAN—16 *March*, 1983.]

Land Tax Management (Administration) Amendment.

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:—

5 Short title.

1. This Act may be cited as the "Land Tax Management (Administration) Amendment Act, 1983".

Commencement.

2. (1) Sections 1 and 2 shall commence on the date of assent to this 10 Act.

(2) Except as provided by subsection (1), this Act shall commence on such day as may be appointed by the Governor in respect thereof and as may be notified by proclamation published in the Gazette.

Schedules.

15 **3.** This Act contains the following Schedules:—

SCHEDULE 1.—AMENDMENTS TO THE LAND TAX MANAGEMENT ACT, 1956.

SCHEDULE 2.—SAVINGS, TRANSITIONAL AND OTHER PROVISIONS.

Amendment of Act No. 26, 1956.

20 **4.** The Land Tax Management Act, 1956, is amended in the manner set forth in Schedule 1.

Savings, transitional and other provisions.

5. Schedule 2 has effect.

Land Tax Management (Administration) Amendment.

SCHEDULE 1.

(Sec. 4.)

AMENDMENTS TO THE LAND TAX MANAGEMENT ACT, 1956.

(1) (a) Section 3 (1), definition of "Chief Commissioner"—

5 After the definition of "Assistant Commissioner", insert:—

"Chief Commissioner" means the Chief Commissioner of
Land Tax.

(b) Section 3 (3) (b)—

Omit "Commissioner", insert instead "Chief Commissioner".

10 (2) Sections 4—4B—

Omit section 4, insert instead:—

Chief Commissioner and other officers.

4. (1) There shall be a Chief Commissioner of Land Tax, who shall be responsible for the due administration of this Act.

15 (2) The person for the time being holding office or acting as Secretary of the Department of Finance shall also hold office as Chief Commissioner.

(3) There shall be a Commissioner of Land Tax, who shall be employed under, and hold office subject to, the Public Service Act, 1979.

20 (4) Such other staff, including—

(a) an Assistant Commissioner of Land Tax; and

(b) one or more inspectors,

25 as may be necessary for the administration of this Act shall be employed under, and hold office subject to, the Public Service Act, 1979.

Land Tax Management (Administration) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE LAND TAX MANAGEMENT ACT, 1956—*continued.*

5 (5) A person may, while holding office as Commissioner or Assistant Commissioner, also hold office, if appointed as such, as Commissioner or Assistant Commissioner, respectively, under any other enactment administered by the Minister for Finance.

10 (6) The powers, authorities, duties and functions of the Chief Commissioner may be exercised and performed by the Commissioner while there is no person holding office as Chief Commissioner or (subject to and in accordance with any prescribed conditions or limitations) in the prescribed circumstances.

15 (7) Where the Commissioner purports to exercise or perform any of the powers, authorities, duties or functions of the Chief Commissioner pursuant to subsection (6), the Commissioner shall be deemed, in respect of any person affected thereby, to have sufficient cause to exercise or perform the power, authority, duty or function, as the case may be.

20 (8) Any act or thing done or suffered by the Commissioner pursuant to subsection (6) has the same force and effect as it would have if it had been done or suffered by the Chief Commissioner and shall be deemed to have been done or suffered by the Chief Commissioner.

25 (9) The regulations may provide that a specified reference in this or any other Act or instrument under an Act to the Chief Commissioner shall be read and construed as, or as including, a reference to the Commissioner.

30 (10) For the purposes of this Act, the Minister may, with the approval of the Minister of the Department concerned and of the Public Service Board, and on such terms as may be arranged, make use of the services of any of the officers or employees of any Government Department.

Certain powers, etc., of Assistant Commissioner.

35 4A. (1) In the event of the incapacity, absence or suspension from duty of the Commissioner, his powers, authorities, duties and functions may be exercised and performed, during that incapacity, absence or suspension by the Assistant Commissioner.

Land Tax Management (Administration) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE LAND TAX MANAGEMENT ACT, 1956—*continued.*

5 (2) Where the Assistant Commissioner purports to exercise or perform any of the powers, authorities, duties or functions of the Commissioner pursuant to subsection (1), the Assistant Commissioner shall be deemed, in respect of any person affected thereby, to have sufficient cause to exercise or perform the power, authority, duty or function, as the case may be.

10 (3) Any act or thing done or suffered by the Assistant Commissioner pursuant to subsection (1) has the same force and effect as it would have if it had been done or suffered by the Commissioner and shall be deemed to have been done or suffered by the Commissioner.

15 (4) A reference in this section to the powers, authorities, duties and functions of the Commissioner includes a reference to those conferred or imposed on him under section 4 (6) and section 4B, but nothing in this section authorises the Assistant Commissioner to exercise or perform any power, authority, duty or function delegated to the Commissioner where the instrument of delegation provides that the Assistant Commissioner is not to do so.

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Delegation.

4B. (1) In this section, a reference to—

- 25 (a) a function includes a reference to a power, authority and duty; and
- (b) the exercise of a function includes, where the function is a duty, a reference to the performance of the duty.

30 (2) The Chief Commissioner may, by instrument in writing, delegate all or any of his functions (other than this power of delegation) conferred or imposed by or under this or any other Act, as specified in the instrument, to the Commissioner or any other person engaged in the administration of this Act and may, by such an instrument, revoke wholly or in part any such delegation.

Land Tax Management (Administration) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE LAND TAX MANAGEMENT ACT, 1956—*continued.*

(3) A delegation under subsection (2) may be made to—

(a) a specified person; or

(b) a person for the time being holding a specified office.

(4) Except in so far as the instrument of delegation otherwise provides, a person to whom a function has been delegated under subsection (2) may, by writing under his hand, authorise another person engaged in the administration of this Act to exercise the function so delegated and may, in like manner, revoke wholly or in part any such authorisation.

(5) An authority under subsection (4) may be given to—

(a) a specified person; or

(b) a person for the time being holding a specified office.

(6) Any act or thing done or suffered in the exercise of a function by a person to whom the function has been delegated under subsection (2) or by a person authorised by the delegate under subsection (4) to exercise the function has the same force and effect as if it had been done or suffered by the Chief Commissioner, and shall be deemed to have been done or suffered by the Chief Commissioner.

(7) A delegation under subsection (2) does not prevent the exercise of a function by the Chief Commissioner.

(8) The giving of an authorisation under subsection (4) does not prevent the exercise of a function by the person by whom the authorisation was given.

(9) A document purporting to be signed by a person as a delegate of the Chief Commissioner shall be deemed, unless the contrary is established, to have been signed by such a delegate and to have been so signed pursuant to the exercise of a function duly delegated to the person under subsection (2).

Land Tax Management (Administration) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE LAND TAX MANAGEMENT ACT, 1956—*continued.*

5 (10) A document purporting to be signed by a person authorised by a delegate of the Chief Commissioner to sign the document shall be deemed, unless the contrary is established, to have been signed by a person so authorised and so signed pursuant to the exercise of a function that he is duly authorised by such a delegate to exercise.

10 (11) A delegation or authorisation under this section may be made or given subject to such conditions or such limitations as to the exercise of any of the functions delegated, or as to time or circumstances, as may be specified in the instrument of delegation or authorisation.

(3) Section 5—

15 Omit “as”, insert “or employed as Chief Commissioner.”.

(4) (a) Section 6—

Omit “subsection (7) of section 4” wherever occurring, insert instead “section 4 (10)”.

(b) Section 6 (2A)—

20 Omit “Commissioner” where firstly occurring, insert instead “Chief Commissioner”.

(c) Section 6 (3)—

Omit “Commissioner”, insert instead “Chief Commissioner”.

(5) Sections 9–80 (except section 18)—

25 Omit “Commissioner” wherever occurring (except in the expressions “Commissioner of Stamp Duties” and “Western Lands Commissioner”), insert instead “Chief Commissioner”.

(6) Section 18 (1), (2)—

30 Before “Commissioner” where firstly occurring in each subsection, insert “Chief Commissioner”.

Land Tax Management (Administration) Amendment.

SCHEDULE 2.

(Sec. 5.)

SAVINGS, TRANSITIONAL AND OTHER PROVISIONS.

Interpretation: Sch. 2.

- 5 1. In this Schedule, "appointed day" means the day appointed and notified under section 2 (2).

Officers.

2. The repeal of section 4 of the Land Tax Management Act, 1956, by this Act does not affect the tenure of office of any person holding any office referred to in that section immediately before the appointed day.

Things done before appointed day.

3. (1) Any act, matter or thing done or omitted to be done before the appointed day by, to or in respect of the Commissioner of Land Tax shall, to the extent that, but for the enactment of this Act, that act, matter or thing would on or after that day have had any force or effect or be in operation, be deemed to have been done or omitted to be done by, to or in respect of the Chief Commissioner of Land Tax.

- (2) Without limiting the generality of subclause (1), all proceedings commenced before the appointed day by the Commissioner of Land Tax and pending immediately before that day shall be deemed to be proceedings pending on that day by the Chief Commissioner of Land Tax and all proceedings so commenced by any person against that Commissioner and pending immediately before that day shall be deemed to be proceedings pending on that day by that person against that Chief Commissioner.

References to Commissioner of Land Tax.

4. On and from the appointed day, in any other Act (other than the Land Tax Management Act, 1956) or in any regulation, by-law or statutory instrument or in any document, whether of the same or of a different kind, a reference to the Commissioner of Land Tax shall be read and construed as a reference to the Chief Commissioner of Land Tax.

Regulations.

5. (1) The Governor may make regulations containing other provisions of a savings or transitional nature consequent on the enactment of this Act.

- (2) A provision made under subclause (1) may take effect as from the appointed day or a later day.

Land Tax Management (Administration) Amendment.

SCHEDULE 2—*continued.*

SAVINGS, TRANSITIONAL AND OTHER PROVISIONS—*continued.*

- 5 (3) To the extent to which a provision referred to in subclause (1) takes effect from a date that is earlier than the date of its publication in the Gazette, the provision does not operate so as—
- (a) to affect, in a manner prejudicial to any person (other than the State or an authority of the State), the rights of that person existing before the date of its publication therein; or
 - 10 (b) to impose liabilities on any person (other than the State or an authority of the State) in respect of anything done or omitted to be done before the date of its publication therein.
- (4) A provision made under subclause (1) shall, if the regulations expressly so provide, have effect notwithstanding clause 3 or 4.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1983

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