

### 3. Interpretation

(1) In these Regulations —

**“The Act”** means the *Income Tax Assessment Act 1937*, and when considered in relation to any time, means that Act, or, if it has been amended, that Act as amended as in force at that time;

**“Prescribed delegate of the Commissioner”** means a person appointed by the Commissioner to be a prescribed delegate of the Commissioner for the purposes of these Regulations.

(2) In these Regulations, unless the contrary intention appears, any reference to a regulation shall be read as a reference to a regulation contained in these Regulations, and any reference to a form shall be read as a reference to a Form contained in the First Schedule to these Regulations.