

6. Agreement by trustee and beneficiaries

The notice of agreement which may be given in pursuance of the proviso to Subsection (2) of Section 28 of the Act shall be in writing, signed by the trustee of the estate of the deceased and the beneficiaries (if any) who are liable to be assessed in respect of the income of the business, or of a share in that income, and shall be given to the Commissioner at the Taxation Department, Barrack Street, Perth, on or before the date of furnishing the first return by the trustee of the estate of the deceased, or within such extended time as the Commissioner allows for the giving of that notice of agreement.

[Regulation 6 amended by Gazette 23 August 1940 p.1540.]