

7. Statutory administrator of a taxpayer's assets (section 64)

A person holding one of the following positions is included in the definition of "statutory administrator of a taxpayer's assets" in section 64(3)(d) of the Act —

- (a) a provisional liquidator appointed under the *Corporations Act 2001* of the Commonwealth;
- (b) an agent for a mortgagee in possession, being a person who is in possession, or has control, of that property for the purpose of enforcing a charge.