

1970.] *Acts Amendment (Commissioner [No. 21.
of State Taxation).*

ACTS AMENDMENT (COMMISSIONER OF STATE TAXATION).

No. 21 of 1970.

AN ACT to amend certain Acts to make provision for the Commissioner of State Taxation to exercise certain powers thereunder and for other purposes.

[Assented to 8th May, 1970.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the *Acts Amendment (Commissioner of State Taxation) Act, 1970.* Short title.

2. This Act or any Part thereof shall come into operation on such date or such dates as are respectively fixed by proclamation. Commence-
ment.

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PART I.—LAND TAX ASSESSMENT ACT, 1907-1969.

Short title and citation.

3. (1) In this Part of this Act the Land Tax Assessment Act, 1907-1969 is referred to as the principal Act.

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Acts as
amended by
Acts Nos. 68
of 1960, 104
of 1965, 113
of 1965, 56 of
1968 and 95
of 1969.
Amendment
to s. 2.
(Interpreta-
tion.)

(2) The principal Act as amended by this Act may be cited as the Land Tax Assessment Act, 1907-1970.

4. Section 2 of the principal Act is amended by substituting for the definition "Commissioner" a definition as follows—

"Commissioner" means the person holding the office of Commissioner of State Taxation under the Public Service Act, 1904. .

Repeal and
re-enactment
of s. 3.
(Commis-
sioner and
officers may
be
appointed.)
Power of
Commis-
sioner to
administer
Act and
annual
report.

5. Section 3 of the principal Act is repealed and re-enacted as follows—

3. (1) The Commissioner of State Taxation shall, subject to any direction of the Treasurer, have the general administration of this Act.

(2) The Commissioner shall furnish to the Treasurer annually for presentation to Parliament, a report on the working of this Act. .

Repeal and
re-enactment
of s. 4.
(Delegation
of duties.)
Power of
Commis-
sioner to
delegate.

6. Section 4 of the principal Act is repealed and re-enacted as follows—

4. (1) The Commissioner may, by instrument in writing under his hand, delegate to the person holding the office of Assistant Commissioner (Land Tax) or other officers of the staff assisting the Commissioner in the administration of this Act such powers, duties and functions other than the power of delegation conferred by this section as are conferred or imposed upon the Commissioner by or under this Act and which are specified in the instrument.

(2) A delegation under this section does not prevent the exercise of a power or the performance of a duty or function by the Commissioner.

7. Section 5 of the principal Act is repealed.

Repeal of
s. 5 (*Gazette*
notice
sufficient.)

8. Section 6 of the principal Act is repealed and re-enacted as follows—

Repeal and
re-enactment
of s. 6.
(Secrecy to
be main-
tained.)
Secrecy.

6. (1) This section applies to every person who is or has been the Commissioner or a member of the staff assisting the Commissioner in the administration of this Act.

(2) Subject to this section and section 79A of this Act, a person to whom this section applies shall not, either directly or indirectly, except in the performance of a duty under or in connection with this Act—

(a) make a record of, or divulge or communicate to any person any information concerning the affairs of any other person acquired by him by reason of his office or employment under or for the purposes of this Act;

or

(b) produce to any person any document furnished for the purposes of this Act.

Penalty: Five hundred dollars.

(3) A person to whom this section applies—

(a) may produce in any court any document relating to the affairs of any other person of which he has the custody or to which he has access by virtue of his office or employment under or for the purposes of this Act;

or

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- (b) may divulge or communicate to any court any information concerning the affairs of any other person obtained by him by reason of any such office or employment

when required by that court so to do or when it is necessary to do so for the purposes of any proceedings for the recovery of any tax and fines, or of a prosecution under or arising out of, this Act. .

Repeal of s. 7.
(Oath of fidelity and secrecy.)

9. Section 7 of the principal Act is repealed.

Amendment to s. 59.
(Commissioner may appear by solicitor or public officer.)

10. Section 59 of the principal Act is amended by deleting the passage "or the Commonwealth Taxation Department," in lines three and four.

Repeal of s. 67.
(Publication of regulations.)

11. Section 67 of the principal Act is repealed.

Amendment to s. 79.
(Information obtained under this Act may be used under other Acts.)

12. Section 79 of the principal Act is amended by adding the word "State" before the word "Taxation" in line two and line six.

S. 79A added.

13. The principal Act is amended by adding after section 79 a section as follows—

Exchange of information.

79A. The Commissioner or any person authorised by instrument in writing under the hand of the Commissioner may communicate or divulge to—

- (a) the Commissioner, Second Commissioner or a Deputy Commissioner under any law of the Commonwealth relating to taxation or to any person authorised in writing by any such Commissioner, Second Commissioner or Deputy Commissioner; or

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- (b) the Commissioner or any other officer of any State or Territory of the Commonwealth administering any law of the State or Territory relating to taxation or to any person authorised in writing by any such Commissioner or other officer—

any information concerning the affairs of any person disclosed or obtained under the provisions of this Act. .

PART II.—VERMIN ACT, 1918-1965.

14. (1) In this Part of this Act the Vermin Act, 1918-1965 is referred to as the principal Act. Short title and citation.

(2) The principal Act as amended by this Act may be cited as the Vermin Act, 1918-1970. Vol. 17 Reprinted Acts as amended by Acts Nos. 32 of 1963, 2 of 1964, 47 of 1965 and 113 of 1965.

15. Paragraph (a) of section 61 of the principal Act is amended by adding before the word "Taxation" in line nine the word "State". Amendment to s. 61. (Adoption of rating appeal provisions of Local Government Act, 1960.)

16. Section 103 of the principal Act is amended by adding before the word "Taxation" in— Amendment to s. 103. (Special rate for destruction of vermin.)

(a) lines three and nine of subsection (1);

(b) line four of subsection (2a); and

(c) line one of subsection (7),

the word "State".

PART III.—NOXIOUS WEEDS ACT, 1950-1969.

17. (1) In this Part of this Act the Noxious Weeds Act, 1950-1969 is referred to as the principal Act. Short title and citation.

(2) The principal Act as amended by this Act may be cited as the Noxious Weeds Act, 1950-1970. Vol. 15 Reprinted Acts as amended by Acts Nos. 33 of 1963, 113 of 1965 and 44 of 1969.

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Amendment to s. 48A. (Special rates for the destruction of Noxious Weeds.)

18. Section 48A of the principal Act is amended by adding before the word "Taxation" in—

(a) line seven and the last line of subsection (1);

(b) line one of subsection (3); and

(c) lines three and seven of subsection (4),

the word "State".

Amendment to s. 48B. (Sums equal to weed rates to be appropriated.)

19. Section 48B of the principal Act is amended by adding before the word "Taxation" in line five the word "State".

PART IV.—METROPOLITAN REGION TOWN PLANNING SCHEME ACT, 1959-1969.

Short title and citation.

20. (1) In this Part of this Act the Metropolitan Region Town Planning Scheme Act, 1959-1969 is referred to as the principal Act.

Reprinted as approved for reprint 21st June, 1966, as amended by Acts Nos. 84 of 1966, 62 and 69 of 1968 and 104 of 1969.

(2) The principal Act as amended by this Act may be cited as the Metropolitan Region Town Planning Scheme Act, 1959-1970.

Amendment to s. 41. (Owner's liability to pay Metropolitan Region Improvement Tax.)

21. Subsection (4) of section 41 of the principal Act is amended by adding before the word "Taxation" in line three the word "State".

PART V.—LOCAL GOVERNMENT ACT, 1960-1969.

Short title and citation.

22. (1) In this Part of this Act the Local Government Act, 1960-1969 is referred to as the principal Act.

Reprinted as approved for reprint 3rd May, 1968, as amended by Acts Nos. 21 of 1968 and 35, 83 and 107 of 1969.

(2) The principal Act as amended by this Act may be cited as the Local Government Act, 1960-1970.

Amendment to s. 533. (Council must adopt valuations.)

23. Section 533 of the principal Act is amended—

(a) by substituting for the passage, "Commissioner of Taxation appointed under the Land Tax Assessment Act, 1907," in lines

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one, two and three of paragraph (a) of subsection (2) the words "Commissioner of State Taxation"; and

- (b) by adding before the word "Taxation" in line four of subsection (6) the word "State".

24. Subsection (1) of section 534 of the principal Act is amended by adding before the word "Taxation" in line seven the word "State".

Amendment to s. 534. (Council bound to increase or reduce values in accordance with taxation values.)

25. Section 537 of the principal Act is amended by adding before the word "Taxation" in—

Amendment to s. 537. (Valuation of tramways or railways generally.)

- (a) line one of subsection (2);

- (b) lines five, ten and fourteen of subsection (4); and

- (c) line seven of subsection (5),

the word "State".

26. Paragraph (a) of subsection (1) of section 540 of the principal Act is amended by adding before the word "Taxation" in lines three and seven the word "State".

Amendment to s. 540. (Rate book. Sixteenth Schedule.)

27. Subsection (2) of section 545 of the principal Act is amended by adding before the word "Taxation" in line one the word "State".

Amendment to s. 545. (On reduction in value under s. 534 Council to adjust rate.)

PART VI.—STAMP ACT, 1921-1969.

28. (1) In this Part of this Act the Stamp Act, 1921-1969 is referred to as the principal Act.

Short title and citation.

(2) The principal Act as amended by this Act may be cited as the Stamp Act, 1921-1970.

Reprinted as approved for reprint 27th August, 1968 as amended by Acts Nos. 54 of 1968 and 113 of 1969.

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Amendment
to s. 4.
(Definitions.)

29. Section 4 of the principal Act is amended by substituting for the definition "Commissioner" a definition as follows—

"Commissioner" means the person holding the office of Commissioner of State Taxation, under the Public Service Act, 1904. .

Repeal of s. 6.
(Appointment of Commissioner of Stamps.)
New section substituted.
Power of Commissioner to delegate.

30. Section 6 of the principal Act is repealed and a section as follows is substituted—

6. (1) The Commissioner may, by instrument in writing under his hand, delegate to the person holding the office of Assistant Commissioner (Stamp Duties) or other officer of the staff assisting the Commissioner in the administration of this Act such powers, duties and functions as are conferred or imposed upon the Commissioner by or under this Act and which are specified in the instrument.

(2) A delegation under this section does not prevent the exercise of a power or the performance of a duty or function by the Commissioner.

Repeal and re-enactment of s. 8.
(Taxation officers may communicate information to Commissioner of Stamps.)

31. Section 8 of the principal Act is repealed and re-enacted as follows—

8. The Commissioner may use for the purposes of this Act any information concerning the affairs of any other person acquired by him by reason of his office under or for the purposes of the Land Tax Assessment Act, 1907. .

PART VII.—CATTLE INDUSTRY COMPENSATION ACT, 1965-1969.

Short title and citation.

32. (1) In this Part of this Act the Cattle Industry Compensation Act, 1965-1969 is referred to as the principal Act.

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of State Taxation).*

(2) The principal Act as amended by this Act may be cited as the Cattle Industry Compensation Act, 1965-1970.

Act No. 41 of 1965 as amended by Act No. 14 of 1969.

33. Section 6 of the principal Act is amended by substituting for the definition "Commissioner of Stamps" a definition as follows—

Amendment to s. 6. (Interpretation.)

"Commissioner of State Taxation" means the person holding the office of Commissioner of State Taxation under the Public Service Act, 1904; .

34. Paragraph (c) of subsection (1) of section 23 of the principal Act is amended by substituting for the word "Stamps" in line two the words "State Taxation".

Amendment to s. 23. (Application of the Fund.)

35. Section 25 of the principal Act is amended by substituting for the word "Stamps" in line four the words "State Taxation".

Amendment to s. 25. (Contribution to the Fund by Treasurer.)

36. Paragraph (c) of subsection (1) of section 27 of the principal Act is amended by substituting for the word "Stamps" in line two the words "State Taxation".

Amendment to s. 27. (Statements on sales of cattle.)

37. Subsection (3) of section 28 of the principal Act is amended by substituting for the word "Stamps" in line seven the words "State Taxation".

Amendment to s. 28. (Minister may exempt agent from completing cattle sales statements.)

38. Section 29 of the principal Act is amended by substituting for the word "Stamps" in the last lines of subsection (2) and subsection (4) the words "State Taxation".

Amendment to s. 29. (Agent to pay to Minister duty out of purchase money.)

Amendment to s. 34. (Processing company to pay to Minister duty out of purchase money.)

39. Subsection (2) of section 34 of the principal Act is amended by substituting for the word "Stamps" in line six the words "State Taxation".

Amendment to s. 35. (Cattle sales duty stamps.)

40. Subsection (1) of section 35 of the principal Act is amended by substituting for the word "Stamps" in line four the words "State Taxation".

Amendment to s. 36. (Recovery of stamp duty.)

41. Section 36 of the principal Act is amended by substituting for the word "Stamps" in line four the words "State Taxation".

PART VIII.—PIG INDUSTRY COMPENSATION ACT, 1942-1969.

Short title and citation.

42. (1) In this Part of this Act the Pig Industry Compensation Act, 1942-1969 is referred to as the principal Act.

Vol. 17 Reprinted Acts as amended by Acts Nos. 30 of 1963, 76 of 1965, 113 of 1965 and 42 of 1969.

(2) The principal Act as amended by this Act may be cited as the Pig Industry Compensation Act, 1942-1970.

Amendment to s. 13. (Establishment of Pig Industry Compensation Fund.)

43. Paragraph (a) of subsection (2) of section 13 of the principal Act is amended by substituting for the word "Stamps" in line two the words "State Taxation".

Amendment to s. 14. (Statements to be made out on sale of pigs, and stamps affixed.)

44. Section 14 of the principal Act is amended by substituting for the word "Stamps" in—

(a) line two of paragraph (c) of subsection (1);

(b) line two of paragraph (e) of subsection (1a);

(c) line seven of paragraph (h) of subsection (1a); and

(d) line eight of paragraph (j) of subsection (1a),

the words "State Taxation".

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45. Subsection (4) of section 14A of the principal Act is amended by substituting for the word "Stamps" in line seven the words "State Taxation".

Amendment to s. 14A.
(Permit to processing company exempting owners and agents from compliance with section fourteen.)

46. Subsection (3) of section 16 of the principal Act is amended by substituting for the word "Stamps" in line three the words "State Taxation".

Amendment to s. 16.
(Pig duty stamps issued by Commissioner of Stamps.)

PART IX.—BETTING CONTROL ACT, 1954-1963.

47. (1) In this Part of this Act the Betting Control Act, 1954-1963 is referred to as the principal Act.

Short title and citation.

(2) The principal Act as amended by this Act may be cited as the Betting Control Act, 1954-1970.

Vol. 17 Reprinted Acts as amended by Act No. 28 of 1963.

48. Section 4 of the principal Act is amended by substituting for the definition "Commissioner" a definition as follows—

Amendment to s. 4.
(Interpretation.)

"Commissioner" means the person holding the office of Commissioner of State Taxation under the Public Service Act, 1904; .

PART X.—TOTALISATOR DUTY ACT, 1905-1960.

49. (1) In this Part of this Act the Totalisator Duty Act, 1905-1960 is referred to as the principal Act.

Short title and citation.

(2) The principal Act as amended by this Act may be cited as the Totalisator Duty Act, 1905-1970.

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50. Section 3 of the principal Act is amended—

(a) by substituting for the passage "Commissioner of Stamps appointed under the Stamp Act, 1921-1944," in lines two and three of subsection (1) the passage

Amendment to s. 3.
(Duty on takings of totalisators.)

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“Commissioner of State Taxation appointed under the Public Service Act, 1904,”;

- (b) by substituting for the word “Stamps” in lines four and fifteen of subsection (1b) the words “State Taxation”;
- (c) by substituting for the word “Stamps” in line four of subsection (4) the words “State Taxation”.

Amendment to s. 4.
(Accounts to be forwarded to Commissioner of Stamps.)

51. Subsection (1) of section 4 of the principal Act is amended by substituting for the word “Stamps” in line four the words “State Taxation”.

Amendment to s. 5.
(Penalty for omission to make true statement.)

52. Section 5 of the principal Act is amended by substituting for the word “Stamps” in line two the words “State Taxation”.

Amendment to s. 6.
(Duties to be paid to His Majesty.)

53. Section 6 of the principal Act is amended by substituting for the word “Stamps” in line eight the words “State Taxation”.

Amendment to s. 8.
(Inspection of books etc.)

54. Section 8 of the principal Act is amended by substituting for the word “Stamps” in lines five and six the words “State Taxation”.

PART XI.—TOTALISATOR AGENCY BOARD BETTING ACT, 1960-1966.

Short title and citation.

55. (1) In this Part of this Act the Totalisator Agency Board Betting Act, 1960-1966 is referred to as the principal Act.

Reprinted as approved for reprint 9th April, 1968.

(2) The principal Act as amended by this Act may be cited as the Totalisator Agency Board Betting Act, 1960-1970.

Amendment to s. 27.
(Commissioner of Stamps to pay percentage of totalisator duty to Board.)

56. Section 27 of the principal Act is amended by substituting for the passage “The Commissioner of Stamps appointed under the Stamp Act, 1921,” in lines one and two the passage “The Commissioner of State Taxation appointed under the Public Service Act, 1904,”.

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57. Subsection (3) of section 32 of the principal Act is amended by substituting for the passage "The Commissioner of Stamps appointed under the Stamp Act, 1921," in lines one and two the passage "The Commissioner of State Taxation appointed under the Public Service Act, 1904,"

Amendment to s. 32.
(Registration of licensed premises and licenses for certain bookmakers cancelled.)

58. Subsection (1) of section 36 of the principal Act is amended by substituting for the passage "Commissioner of Stamps under the Stamp Act, 1921," in lines two and three the words "Commissioner of State Taxation".

Amendment to s. 36.
(Power of members of the Board, Commissioner of Stamps and other persons to enter race courses, etc.)

59. Paragraph (b) of subsection (1) of section 57 of the principal Act is amended by substituting for the words "Commissioner of Stamps" in line four the words "Commissioner of State Taxation".

Amendment to s. 57.
(Regulations.)

PART XII.—ADMINISTRATION ACT, 1903-1969.

60. (1) In this Part of this Act the Administration Act, 1903-1969 is referred to as the principal Act.

Short title and citation.

(2) The principal Act as amended by this Act may be cited as the Administration Act, 1903-1970.

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61. Paragraph (a) of subsection (1) of section 15A of the principal Act is amended by substituting for the words "Commissioner of Probate Duties" in lines four and five the words "Commissioner of State Taxation".

Amendment to s. 15A.
(Distribution of net income.)

62. Section 65 of the principal Act is amended by substituting for the definition "Commissioner" a definition as follows—

Amendment to s. 65.
(Interpretation.)

"Commissioner" means the person holding the office of Commissioner of State Taxation under the Public Service Act, 1904. .

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Amendment
to s. 65A.
(Appoint-
ment of
Commis-
sioner.)

63. Section 65A of the principal Act is amended—

(a) by repealing and re-enacting subsection (1) as follows—

(1) The Commissioner of State Taxation is charged with the performance and exercise of the duties and powers imposed on or vested in the Commissioner of State Taxation by this or any other Act for the time being in force. ;

(b) by adding after subsection (1) a subsection as follows—

(1a) (a) The Commissioner may, by instrument in writing under his hand, delegate to the person holding the office of Assistant Commissioner (Probate Duties) or other officer of the staff assisting the Commissioner in the administration of this Act such duties and powers, other than the power of delegation conferred by this section, as are imposed on or vested in the Commissioner by or under this Act and which are specified in the instrument.

(b) A delegation under this section does not prevent the performance of a duty or the exercise of a power by the Commissioner. ;
and

(c) by adding after subsection (2) a subsection as follows—

(3) Where in any will, settlement, deed or document, reference is made to the Commissioner of Probate Duties in relation to his office, or to the exercise by him of any of his functions, as Commissioner under this Act, such reference, unless the context requires otherwise, shall on and after the coming into operation of Part XII of the Acts Amendment (Commissioner of State Taxation) Act, 1970, be deemed to refer to the Commissioner of State Taxation. .

64. The principal Act is amended by adding after section 65B a section as follows—

Section 65C
added.

65C. The Commissioner or any person authorised by instrument in writing under the hand of the Commissioner may communicate or divulge to—

Exchange of
information.

- (a) the Commissioner, Second Commissioner or a Deputy Commissioner under any law of the Commonwealth relating to probate or death duties or to any person authorised in writing by any such Commissioner, Second Commissioner or Deputy Commissioner; or
- (b) the Commissioner or any other officer of any State or Territory of the Commonwealth administering any law of the State or Territory relating to probate or death duties or to any person authorised in writing by any such Commissioner or other officer—

any information concerning the affairs of any deceased person disclosed or obtained under the provisions of this Act. .

PART XIII.—MISCELLANEOUS.

65. A reference—

Construction
of other
Acts and
instruments.

- (a) in any Act other than any principal Act as amended by this Act;
- (b) an instrument including regulations, rules or by-laws having effect by virtue of any Act; and
- (c) an instrument having effect by virtue of such an instrument as is referred to in paragraph (b) of this section,

in force on the coming into operation of this Act, to the Commissioner of Taxation, the Commissioner of Stamps or the Commissioner of Probate Duties shall be read as a reference to the Commissioner of State Taxation.