

TAX AGENTS' BOARD ARRANGEMENTS ACT.

Act No. 28, 1943.

George VI. No. 28, 1943.

An Act to authorise the making of arrangements between the Governor and the Governor-General of the Commonwealth of Australia whereby the Board constituted under Part IX of the Income Tax Management Act, 1941, may be deemed to be a Tax Agents' Board constituted under Part VIIA of the Income Tax Assessment Act 1936-1943 of the Parliament of the Commonwealth of Australia; to ratify a certain arrangement; and for purposes connected therewith. [Assented to, 2nd November, 1943.]

BE it enacted by the King'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:—

**Short title
and com-
mencement.**

1. (1) This Act may be cited as the "Tax Agents' Board Arrangements Act, 1943."

(2) This Act shall be deemed to have commenced on the fifteenth day of June, one thousand nine hundred and forty-three.

**Arrange-
ments
as to use of
State Board.**

2. (1) The Governor may make arrangements with the Governor-General of the Commonwealth of Australia whereby the Board constituted under Part IX of the Income Tax Management Act, 1941 (in this section hereinafter referred to as the "State Board") may be deemed to be a Tax Agents' Board constituted under Part VIIA of the Income Tax Assessment Act 1936-1943 of the Parliament of the Commonwealth of Australia (in this section hereinafter referred to as a "Commonwealth Board").

(2)

(2) Without prejudice to the generality of sub- No. 28, 1943. section one of this section any such arrangement may—

- (a) provide that the State Board shall, on and from a date specified in the arrangement, exercise the powers and functions and be entitled to the privileges of a Commonwealth Board;
- (b) make such further provision as may be necessary or convenient for carrying out or giving effect to the primary purposes of the arrangement.

(3) The arrangement, a copy of which is set out in the Schedule to this Act, is hereby ratified.

The arrangement so ratified shall be deemed to be an arrangement made in pursuance of this section.

(4) An arrangement made or deemed to have been made in pursuance of this section may be varied or superseded by a later arrangement made in pursuance of this section.

(5) Any arrangement made or deemed to have been made in pursuance of this section may be carried out and effect may be given thereto by the authority of this Act and notwithstanding the provisions of any other Act.

SCHEDULE.**Sec. 2.**

ARRANGEMENT made the fifteenth day of June One thousand nine hundred and forty three in pursuance of Section 251H of the Income Tax Assessment Act 1936-1943 of the Parliament of the Commonwealth of Australia between His Excellency the Governor-General of the Commonwealth of Australia acting with the advice of the Federal Executive Council (hereinafter referred to as "the Governor-General") and His Excellency the Governor of the State of New South Wales acting with the advice of the Executive Council of the said State (hereinafter referred to as "the Governor") of the other part witnesseth as follows:—

1. This Arrangement shall come into operation on the fifteenth day of June one thousand nine hundred and forty three.

2. It is hereby arranged between the Governor-General and the Governor that the Tax Agents' Board constituted under Part IX of the Income Tax Management Act 1941 of the Parliament of the State (hereinafter referred to as the "State Board") shall exercise and discharge on and from the date specified in clause 1 of this Arrangement the powers and functions conferred and imposed upon a Tax Agents' Board constituted under the Income Tax Assessment Act 1936-1943.

No. 28, 1943. 3. When exercising the powers and functions of a Tax Agents' Board constituted under the Income Tax Assessment Act 1936-1943 the State Board shall be entitled to the same privileges and except as provided in Section 251H of the Income Tax Assessment Act 1936-1943 shall be subject to the same provisions of that Act and the Regulations thereunder as a Tax Agents' Board constituted under Part VIIA of the Income Tax Assessment Act 1936-1943 of the Commonwealth.

4. The Commonwealth shall not be under any liability whatsoever to the State (whether in respect of salary or otherwise) in respect of the services rendered to the Commonwealth in pursuance of this Arrangement by the members of the State Board.

5. If the Commonwealth requires any proceedings before or any decisions or pronouncements of the State Board when that Board is acting pursuant to this Arrangement to be reported or recorded the Commonwealth will at its own expense arrange for such reporting or recording.

6. This Arrangement unless sooner terminated by mutual consent shall continue in force until the expiration of six calendar months after notice in writing by or on behalf of the Treasurer of the Commonwealth or by or on behalf of the Treasurer of the State shall have been given to the other of them of intention to terminate it.

GOWRIE,
Governor-General of the
Commonwealth of Australia.

J. B. CHIFLEY,
By His Excellency's Command.

WAKEHURST,
Governor of New South Wales.

W. J. MCKELL,
By His Excellency's Command.