

LEGISLATIVE COUNCIL

STATE TAXATION ACTS AMENDMENT BILL 2015

(Amendments to be proposed in Committee by Mr JENNINGS)

1. **Suggested amendment to the Legislative Assembly -**
Heading to clause 15, omit "3E" and insert "3F".
2. **Suggested amendment to the Legislative Assembly -**
Clause 15, page 23, line 9, omit "circumstances." and insert "circumstances."
3. **Suggested amendment to the Legislative Assembly -**
Clause 15, page 23, after line 9 insert—
"3F Delegation of exemption power
 - (1) The Treasurer may delegate, by instrument, to the Commissioner—
 - (a) the power of the Treasurer to exempt a person under section 3E(2);
 - (b) the power to delegate the power delegated under paragraph (a).
 - (2) If power has been delegated under subsection (1)(b), the Commissioner may, subject to the terms of the instrument of delegation, sub-delegate, by instrument, to a member of staff of the State Revenue Office the power that is the subject of the delegation, other than the power of sub-delegation.
 - (3) Subject to subsection (4), sections 42 and 42A of the **Interpretation of Legislation Act 1984** apply in relation to a sub-delegation in the same manner as they apply in relation to a delegation.
 - (4) Despite section 42A(1)(a) of the **Interpretation of Legislation Act 1984**, the Treasurer cannot exercise the power to exempt a person under section 3E(2) while a delegation under subsection (1)(a) is in effect.
 - (5) In this section—
member of staff of the State Revenue Office means—
 - (a) an employee referred to in section 67 of the **Taxation Administration Act 1997**; or
 - (b) a consultant or contractor engaged under section 68 of that Act."
4. **Suggested amendment to the Legislative Assembly -**
Heading to clause 26, omit "and 3B" and insert "to 3C".
5. **Suggested amendment to the Legislative Assembly -**
Clause 26, page 31, line 13, omit "circumstances." and insert "circumstances."

6. **Suggested amendment to the Legislative Assembly -**
Clause 26, page 31, after line 13, insert—

"3C Delegation of exemption power

- (1) The Treasurer may delegate, by instrument, to the Commissioner—
 - (a) the power of the Treasurer to exempt an absentee person under section 3B(2);
 - (b) the power to delegate the power delegated under paragraph (a).
- (2) If power has been delegated under subsection (1)(b), the Commissioner may, subject to the terms of the instrument of delegation, sub-delegate, by instrument, to a member of staff of the State Revenue Office the power that is the subject of the delegation, other than the power of sub-delegation.
- (3) Subject to subsection (4), sections 42 and 42A of the **Interpretation of Legislation Act 1984** apply in relation to a sub-delegation in the same manner as they apply in relation to a delegation.
- (4) Despite section 42A(1)(a) of the **Interpretation of Legislation Act 1984**, the Treasurer cannot exercise the power to exempt an absentee person under section 3B(2) while a delegation under subsection (1)(a) is in effect.
- (5) In this section—

member of staff of the State Revenue Office means—

- (a) an employee referred to in section 67 of the **Taxation Administration Act 1997**; or
- (b) a consultant or contractor engaged under section 68 of that Act."."