**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.".".

1. **Suggested amendment to the Legislative Assembly -**  
   Heading to clause 26, omit "**and** **3B**" and insert "**to** **3C**".
2. **Suggested amendment to the Legislative Assembly -**  
   Clause 26, page 31, line 13, omit "circumstances."." and insert "circumstances.".
3. **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.".".