

Income tax and administrative review jurisdiction planned for the Family Court

A Bill has been introduced in the Parliament which empowers the Federal Court to transfer income tax appeals and proceedings under the AD(JR) Act to the Family Court. Whether a matter is transferred or not will be in the Federal Court's discretion. The Bill providing for the transfers is the Family Court of Australia (Additional Jurisdiction and Exercise of Powers) Bill 1987. In the Senate on 17 December 1987 debate on the Bill was adjourned until the autumn sittings in 1988.

Government response to Senate committee report on income tax rulings

On 18 December 1987, the last day of Senate sittings in 1987, the government announced its response to the report on income tax rulings made by the Senate Standing Committee on Legal and Constitutional Affairs. The committee in its report had recognised the worth of the tax rulings system but had made 3 recommendations for improvement of the system:

- . that each ruling should contain a caveat indicating that it does not have the force of law and that each decision made within the Australian Taxation Office will be considered on its merits as well as pursuant to any relevant ruling;
- . that the Commissioner make a practice of including within rulings appropriate cross-references to related rulings;
- . that the Commissioner make available an improved index to the rulings.

The government response to the report indicated that the Commissioner welcomed the report and proposed to adopt the recommendations fully and promptly.

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