

(2) The *Landlord and Tenant Act 1949*, as subsequently amended, is in this Act referred to as the Principal Act.

(3) This Act shall be deemed to have commenced on the twenty-ninth day of March 1954.

Expiry of Act.

2 Section eighty-eight of the Principal Act is amended by omitting therefrom the words "thirtieth day of March 1954" and substituting therefor the words "first day of May 1954".

EMERGENCY HOUSING ACCOMMODATION

No. 12 of 1954.

AN ACT to amend the *Emergency Housing Accommodation Act 1946*. [14 April, 1954.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

Short title and citation.

1—(1) This Act may be cited as the *Emergency Housing Accommodation Act 1954*.

(2) The *Emergency Housing Accommodation Act 1946*, as subsequently amended, is in this Act referred to as the Principal Act.

Expiry of Act.

2 Section ten of the Principal Act is amended by omitting the numerals "1954" and substituting therefor the numerals "1955".

STAMP DUTIES

No. 13 of 1954.

AN ACT to amend the *Stamp Duties Act 1931*. [28 April, 1954.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

Short title, citation, and commencement.

1—(1) This Act may be cited as the *Stamp Duties Act 1954*.

(2) The *Stamp Duties Act* 1931, as subsequently amended, is in this Act referred to as the Principal Act.

(3) The provisions of this Act that are specified in the first schedule to this Act shall commence on such dates as may be fixed by proclamation, and different dates may be so fixed in respect of different provisions.

2 Section three of the Principal Act is amended—

Interpreta-
tion.

(a) by inserting before the definition of “Bank-note” the following definition:—

“ ‘Assessor’ means an assessor of stamp duties appointed under this Act : ”;

(b) by omitting the definition of “Collector” and substituting therefor the following definition:—

“ ‘Commissioner’ means the Commissioner of Stamp Duties appointed under this Act : ”;

(c) by inserting after the definition of “Instrument” the following definitions:—

“ ‘Insurance business’ includes—

I. The granting or issuing of any fire, fidelity, guarantee, livestock, plate glass, marine, or other insurance policy (being a policy that is subject to duty) :

II. The acceptance, whether directly or indirectly, of a premium, renewal premium, or consideration for or in respect of the granting, issuing, or keeping alive or in force of any policy mentioned in paragraph I of this definition (including a policy that was issued before the commencement of the *Stamp Duties Act* 1954) :

III. The receiving of a letter or declaration of interest attaching to a policy mentioned in paragraph I of this definition, whether the policy was issued in this State or elsewhere and whether before or after the commencement of the *Stamp Duties Act* 1954: and

IV. The carrying out, by means of insurance effected out of this State of any written, verbal, or implied contract or undertaking to effect insurance (being insurance of such a kind that any policy granted or issued pursuant to the contract or undertaking would be subject to duty) :

“ ‘Insurer’ means a person who carries on insurance business, and includes an association of underwriters whether carrying on business as

an association or through a managing underwriter or an insurance broker.”; and

(d) by inserting after the definition of “ Policy of insurance ” the following definition:—

“ Premium income ”, used in relation to an insurer, means the amount received by way of gross premiums by the insurer in carrying on his insurance business after deducting therefrom all discounts allowed (but without deduction of director’s fees, agency commission, or brokerage) and return of premiums granted by the insurer and such portion of the gross premiums that are actually paid away by way of reinsurance effected in this State with another insurer:”.

3 After section four of the Principal Act the following section is inserted:—

Commissioner of Stamp Duties.

“ 4A—(1) The Governor may, under and in accordance with the provisions of the *Public Service Act* 1923, appoint a person to be the Commissioner of Stamp Duties under this Act.

(2) An officer of the Public Service may be appointed to be the Commissioner, and may, unless the Governor on the recommendation of the Public Service Commissioner otherwise directs, hold office as Commissioner in conjunction with his office as an officer of the Public Service, and may be paid, in addition to his salary as an officer of the Public Service, such additional allowance (if any) as the Governor, on the recommendation of the Public Service Commissioner, may determine.

(3) The Commissioner of Stamp Duties—

- I. Shall supervise and direct the work of the assessors:
- II. May give to the assessors, or any of them, such directions (either generally or in a particular case) as he thinks expedient for securing the due administration of this Act or for preventing evasions of the provisions of this Act:
- III. May require an assessor to furnish him with such returns and other information as the Commissioner may at any time think necessary: and
- IV. May exercise such other powers and functions, and shall perform such other duties, as are conferred or imposed upon him by or under this Act.

(4) An assessor who is required by the Commissioner to furnish him with any return or information shall furnish that return or information within such time as the Commissioner may direct in that behalf.”.

Appointment of collectors.

4 Section five of the Principal Act is amended—

(a) by omitting from subsection (1) the word “ collectors ” and substituting therefor the word “ assessors ”;

(b) by inserting after subsection (1) the following subsection:—

“(1A) An assessor is responsible for assessing the duty that is payable, in accordance with the provisions of this Act, on instruments submitted to him for that purpose.”;

(c) by omitting from subsection (2) the word “collector” and substituting therefor the word “assessor”, and by omitting from that subsection the words “receipt or”; and

(d) by adding at the end thereof the following subsection:—

“(3) The Commissioner, by virtue of his office and without further appointment, is an assessor, and has, and may exercise, all or any of the powers and functions conferred upon assessors by this Act; and a reference in this Act to an assessor shall be construed accordingly as including a reference to the Commissioner.”.

5 Section seven of the Principal Act is amended—

(a) by omitting subsections (1) and (2) thereof and substituting therefor the following subsections:—

Denoting of
duties.

“(1) Except as otherwise expressly prescribed, all duties shall be denoted by impressed stamps only.

“(2) Subsection (1) of this section does not apply to duty payable on cheques or on policies of insurance granted or issued by an insurer who is the holder of a subsisting licence under section thirteen A.

“(2A) Where the duty that is payable on an instrument is required by this Act to be denoted by impressed stamps, those stamps shall be impressed, by an officer authorized by the Treasurer for that purpose, upon the substance whereon that instrument is written.”; and

(b) by omitting subsection (4) and substituting therefor the following subsections:—

“(4) An adhesive stamp that is used to denote the duty that is payable in respect of an instrument or any part thereof shall be cancelled by the person using the stamp by writing in words or figures across the face thereof the day of the month, the month, and the year when the stamp is used, and the cancellation shall be of even date with the instrument.

“(4A) An instrument that is of the nature referred to in paragraph V of section seven A shall, within thirty days after the stamps used to denote the duty payable thereon are affixed thereto, be produced to an assessor for certification in accordance with subsection (4B) of this section.

“(4B) Where, upon an instrument being produced to him pursuant to subsection (4A) of this section, an assessor is satisfied that the full amount of the duty that is payable in respect thereof is denoted thereon, he shall indorse thereon a certificate in accordance with form I in the seventh schedule and shall sign that certificate and set forth the date on which he signs it.

“(4C) If an assessor to whom an instrument is produced pursuant to subsection (4A) of this section is of the opinion that the full amount of the duty that is payable in respect thereof has not been denoted thereon, he shall require the full amount of duty, as assessed by him, to be denoted thereon before indorsing his certificate on the instrument in accordance with subsection (4B) of this section.

“(4D) An instrument that is of the nature referred to in paragraph V of section seven A shall, until the certificate of an assessor has been indorsed thereon in accordance with subsection (4B) of this section, be deemed, for all purposes, to be unstamped.”

6 After section seven of the Principal Act the following sections are inserted:—

“7A The duty that is payable under this Act in respect of any—

- I. Receipt:
- II. Inland bill of exchange for an amount not exceeding twenty-five pounds:
- III. Bill of lading:
- IV. Policy of insurance:
- V. Other instrument—
 - (a) That is not subject to the payment of *ad valorem* duty: or
 - (b) In respect of which the *ad valorem* duty does not exceed the sum of one pound: or
- VI. Other instrument or class of instruments that is specified in the regulations as an instrument or class of instruments to which this section applies,

may, notwithstanding anything to the contrary in section seven, be denoted by adhesive stamps.

“7B—(1) Where the duty that is payable in respect of an instrument is required to be denoted by impressed stamps, that instrument, before being stamped, shall be submitted to an assessor for the assessment of the duty payable in respect thereof, and, upon assessing the duty, the assessor shall indorse upon the instrument a certificate, in accordance with form II in the seventh schedule, certifying the amount of the duty.

Cases in which duty may be denoted by adhesive stamps.

Method of stamping instruments with impressed stamps.

(2) No officer who is authorized by the Treasurer under subsection (2A) of section seven shall impress on an instrument the stamps required to denote the duty that is payable in respect thereof unless the instrument has first been indorsed with the certificate of an assessor in accordance with subsection (1) of this section.”.

7 Section eight of the Principal Act is amended by omitting therefrom the words “a collector” and “the collector” respectively (wherever occurring) and substituting therefor, in each case, the words “the Commissioner”.

Accidental loss or removal of stamps.

8 Section nine of the Principal Act is amended—

Late stamping of instruments.

- (a) by omitting from subsection (1) the words “by or before a collector”, by omitting from that subsection the words “a collector” (second occurring) and substituting therefor the words “an assessor”, and by omitting from that subsection the words “he may stamp or sufficiently stamp such instrument” and substituting therefor the words “that instrument may be stamped or sufficiently stamped”;
- (b) by omitting from subsection (3) the words “a collector” and substituting therefor the words “an assessor”, and by omitting from that subsection the words “he may cause such instrument to” and substituting therefor the words “that instrument may”;
- (c) by omitting from subsection (4) the words “a collector’s” and substituting therefor the words “an assessor’s”; and
- (d) by omitting subsection (5) and substituting therefor the following subsection:—

“(5) Where, after an instrument has been stamped as required by this Act, it is found that insufficient duty has been paid in respect thereof, the instrument, upon the certificate of an assessor that the instrument has been so stamped but that further duty is payable thereon, may, without penalty, be impressed with an amount equal to the unpaid duty thereon.”.

9 After section twelve of the Principal Act the following sections are inserted:—

“13—(1) For the purpose of enabling the duty payable thereon to be assessed, a memorial of a notice of acquisition under section seventeen of the *Public Authorities’ Land Acquisition Act 1949* shall, before the registration thereof, be produced to an assessor, together with—

Special provision as to notices of acquisition under the *Public Authorities’ Land Acquisition Act 1949*.

- i. A certificate of valuation under section forty-three of the *Land Valuation Act 1950*, specifying the improved value of that land as at the date of the gazettal of the notice of acquisition: or

II. A certified copy, under section twenty of the *Land Valuation Act 1909*, of the entry in the relevant valuation roll in force under that Act, specifying the capital value of that land.

(2) Where duty has been paid in respect of a memorial to which this section relates, the council by which the duty was paid shall, within three months after the determination of the compensation that is payable in respect of the land thereby acquired, cause to be delivered to the Commissioner a statutory declaration made by the clerk, secretary, or other proper officer of the council stating the total amount of the compensation that is payable by the council.

(3) If the total amount that is stated in a statutory declaration under subsection (2) of this section—

- I. Exceeds the value on which duty was paid, the council shall forthwith pay to the Commissioner, or as he may direct, such additional duty as would have been payable had the land been purchased for a consideration equal to that total amount: or
- II. Is less than the value on which duty was paid, the Commissioner shall cause to be refunded to the council the difference between the duty paid and the duty that would have been payable if the land had been purchased for a consideration equal to that total amount.

(4) In this section, 'council' has the same meaning as it has in the *Public Authorities' Land Acquisition Act 1949*.

Special provisions relating to the payment of duty on policies of insurance.

Cf. No. 1569 of 1923 (S.A.), ss. 33 et seq.

“13A—(1) Notwithstanding anything contained elsewhere in this Act, the Treasurer may, on the application of an insurer, grant to the insurer, as prescribed, a licence authorizing the insurer to pay duty on policies of insurance granted or issued by the insurer as provided by this section.

(2) A licence under this section—

- I. Continues in force until revoked by the Treasurer:
- II. Is subject to such conditions (if any) as the Treasurer may determine and as are specified in the licence: and
- III. Has effect to authorize the payment of the duty on policies of insurance in accordance with this section in lieu of payment of duty by means of stamps affixed to or impressed on those policies.

(3) An application for a licence under this section shall be made in writing, as prescribed, shall contain the prescribed information, and shall be verified by statutory declaration made by such person as may be prescribed.

(4) If the information that is contained in an application under subsection (3) of this section is, in the opinion of the Treasurer, insufficient to enable him to determine what

amount of duty is payable by the insurer, the Treasurer may require the insurer to supply such further information, verified in the same manner as the application, as the Treasurer may think necessary, and the insurer shall supply the further information accordingly.

(5) There is payable by an insurer to whom a licence under this section is granted, during the continuance of the licence, duty at the rate of five per centum of the premium income received by the insurer.

(6) The duty that is payable by an insurer under subsection (5) of this section—

- I. Shall be paid, as prescribed, within fifteen days after the last day of March, June, September, and December, respectively, in each year in respect of the premium income received by the insurer during the three months ended on the last day of March, June, September, and December respectively, in each year: and
- II. Is payable in lieu of the duty that, but for this section, would have been payable in respect of policies of insurance granted or issued by the insurer during the relevant period.

(7) There shall be indorsed, as prescribed, on policies of insurance and other instruments granted or issued by an insurer who is the holder of a licence under this section such words as may be prescribed to denote that the duty thereon has been paid.

(8) A policy of insurance or other instrument to which subsection (7) of this section relates on which the prescribed words are indorsed shall, for the purposes of sections sixteen and seventeen, be deemed to be duly stamped as required by this Act.

(9) If it appears to the Treasurer that an insurer to whom a licence under this section has been granted has contravened or failed to comply with, or has evaded or attempted to evade, any of the provisions of this Act, the Treasurer, in his absolute discretion, by notice in writing delivered, or sent by registered post, to the insurer, may revoke the licence.

(10) This section shall commence on a date to be fixed by proclamation.”

10 Section fifteen of the Principal Act is amended—

- (a) by omitting from subsection (1) the words “Treasurer or a collector” and “Treasurer or collector”, respectively, and substituting therefor, in each case, the word “Commissioner”, by omitting from that subsection the word “Treasurer” (second occurring) and substituting therefor the word “Commissioner”, and by omitting from that subsection the words “, or within such further time as the Treasurer may allow,”;

Refund of
value of
spoiled or
unused
stamps.

(b) by inserting after subsection (1) the following subsection:—

“(1A) Where the Commissioner is satisfied by affidavit or other sufficient evidence that any cheque forms the duty on which has been paid have, from any cause, not been used, the Commissioner, notwithstanding that the sixty days mentioned in subsection (1) of this section may have elapsed, may, in his discretion, refund, either in money or stamps, to the holder of those cheque forms the amount of the duty paid in respect thereof, or give a receipt for equivalent duty in respect of some other instrument.”; and

(c) by omitting from subsection (1) the words “and shall receive credit therefor in his accounts” and substituting therefor the words “until the destruction or other disposition thereof has been approved by the Auditor-General.”.

11 Section twenty-two of the Principal Act is repealed and the following sections are substituted therefor:—

Assessment
of duty by
the Commis-
sioner.

Cf. 54 and 55
Vict. c. 39
(Imp.), s. 12;
S.A., s. 23;
Qld., s. 22.

“22—(1) Subject to the regulations, a person may require the Commissioner to express his opinion with reference to an executed instrument upon the following questions, namely:—

- I. Whether it is subject to duty: and
- II. To what amount of duty it is subject.

(2) The Commissioner may require the instrument to be produced to him or a copy thereof to be furnished to him, and also require to be furnished with such evidence as he may deem necessary, in order to show to his satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty or the amount of duty that is payable in respect thereof, are fully and truly set forth therein.

(3) If the Commissioner is of opinion that the instrument is not subject to duty, it may be stamped with a particular stamp denoting that it is not subject to duty.

(4) If the Commissioner is of opinion that the instrument is subject to duty, he shall assess the duty that is, in his opinion, payable in respect thereof, and, when the instrument is stamped in accordance with the assessment, it may be stamped with a particular stamp denoting that it is duly stamped.

(5) An instrument that is stamped with a particular stamp, denoting either that it is not subject to duty or is duly stamped, is admissible in evidence and available for all purposes, notwithstanding any objection relating to duty.

(6) Notwithstanding the foregoing provisions of this section—

- I. An instrument upon which the duty has been assessed by the Commissioner shall not, if it is unstamped or insufficiently stamped, be stamped otherwise than in accordance with the assessment: and
- II. Nothing in this section extends to an instrument that is subject to the payment of *ad valorem* duty and made as a security for a sum of money without limit, or for the transfer or re-transfer of a debenture, or authorizes the stamping after the signing thereof of an instrument that by law cannot be stamped after the signing of the instrument.

“ 22A—(1) A person who objects to an assessment of duty made in pursuance of this Act (including an assessment made by the Commissioner under subsection (4) of section twenty-two) may, on payment of the duty that is so assessed—

Objections to assessments: How made and determined.

- I. Within fourteen days after the date on which the assessment was made, forward to the Commissioner, in writing, a statement of the grounds of his objection to the assessment: or
- II. Within twenty-one days after the date on which the assessment was made, appeal therefrom to a judge in accordance with section twenty-two B.

(2) The Commissioner shall, with as little delay as possible, consider and determine an objection that is made to him under this section, and may, as he thinks fit, confirm or modify the assessment in respect of which the objection is made.

(3) If an assessment is not confirmed by the Commissioner, the amount of the duty to be ultimately retained shall be such amount as may be assessed by the Commissioner and notified in writing to the person by whom the objection was made, and the difference shall be refunded to that person.

(4) If, upon the confirmation or modification of an assessment, the person by whom the objection was made is still dissatisfied, he may, within twenty-one days after the Commissioner's decision is communicated to him, appeal to a judge as provided by section twenty-two B.

“ 22B—(1) An appeal to a judge under section twenty-two A shall be brought by summons served upon the Commissioner, or, as the case requires, upon the assessor by whom the assessment appealed against was made, or upon such other persons as the judge may direct.

Procedure on appeal to a judge.

(2) Upon the hearing of the summons the judge may make an order confirming or varying the assessment, as he may think just, and may make such order with respect to the costs of the appeal as he may think just.

(3) If the judge considers that the assessment was erroneous, he shall order any excess of duty that may have been paid in accordance with the erroneous assessment, together with any penalty that may have been paid in consequence thereof, to be repaid by the Commissioner to the appellant, and the Commissioner shall repay it accordingly.”.

Scale and rates of duties.

12 The second schedule to the Principal Act is amended—

(a) by omitting from the third column thereof, opposite paragraph III of item 3, the numeral “2” and substituting therefor the numerals “2½”:

and

(b) by inserting in that schedule, after item 9, the following item:—

		£	s.	d.	
“9A	Memorial of a notice of acquisition under section seventeen of the <i>Public Authorities’ Land Acquisition Act 1949</i> , for each £50, or fractional part of £50, of the improved value or the capital value, as the case may be, of the land to be thereby acquired (as specified in a certificate of valuation or a certified copy of an entry in a valuation roll produced to an assessor pursuant to section 13 of this Act)	0	10	0	The council (within the meaning of the <i>Public Authorities’ Land Acquisition Act 1949</i>)”

; and

(c) by omitting item 20 and substituting therefor the following item:—

“20	I. Policy of insurance (including a marine certificate or other document evidencing the insurance of a specified shipment of goods, whether issued in connection with an open policy or cover note or not, other than a policy of insurance that is exempt from duty by virtue of any of the provisions of the third schedule)	5	per centum of the amount of the premium paid or payable in respect of the grant or issue of the policy.	By the insurer (including an insurer representing the Crown).
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<p>ii. Receipt for a renewal premium payable on a policy of insurance (other than a policy of insurance that is exempt from duty by virtue of any of the provisions of the third schedule)</p>	<p>5 per centum of the amount of the renewal premium (in addition to the duty payable under item 24).</p>	<p>By the person signing or giving the receipt (including a person representing the Crown).”.</p>
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13 The third schedule to the Principal Act is amended—

Instruments exempted from duty.

(a) by inserting after item 9 the following item:—

“ 9A *Memorials of notices of acquisition*—

Any memorial of a notice of acquisition gazetted by the corporation of a city or municipality.”;

(b) by adding at the end of item 11 the following paragraphs:—

“ v. Drawn—

(a) By a public hospitals board constituted under the *Hospitals Act* 1918: or

(b) By the licensee, proprietor, governors, trustees, committee of management, or resident manager of a private hospital within the meaning of that Act for or in connection with the purposes of the hospital: or

“ vi. Drawn by the University of Tasmania.”;

(c) by inserting after item 15 the following item:—

“ 16 | *Surrenders*—

Any instrument for effecting a surrender of any land to the Crown.”;

(d) by adding at the end of item 20 the words “ Any policy of insurance taken out by a public hospitals board constituted under the *Hospitals Act* 1918, or by the licensee, proprietor, governors, trustees, committee of management, or resident manager of a private hospital within the meaning of that Act for or in connection with the purposes of the hospital, or by the University of Tasmania.”;

(e) by adding at the end of item 24 the following paragraphs:—

“ xvii. Given for or upon the payment of money—

(a) To a public hospitals board constituted under the *Hospitals Act* 1918: or

(b) To the licensee, proprietor, governors, trustees, committee of management, or resident manager of a private hospital within the meaning of that Act for or in connection with the purposes of the hospital:

“ xviii. Given for or upon the payment of money to the University of Tasmania:

“ xix. Given upon the payment into a court of moneys that are payable by a person in pursuance of an order under the *Maintenance Act* 1921, or upon the payment by a person of moneys to the Collector for Interstate Destitute Persons, or an Assistant Collector for Interstate Destitute Persons, in pursuance of Division III of Part III of that Act:

“ xx. Given upon the payment to the Tasmanian Government Insurance General Manager of any moneys paid by way of contribution for the purposes of any hospital benefits scheme or medical benefits scheme established under any law of the Commonwealth.”; and

(f) by adding at the end of that schedule the words “Any instrument made by, to, or with any public hospitals board constituted under the *Hospitals Act* 1918, or by, to, or with the licensee, proprietor, governors, trustees, committee of management, or resident manager of a private hospital within the meaning of that Act for or in connection with the purposes of the hospital, or by, to, or with the University of Tasmania, for the grant, purchase, conveyance, transfer, mortgage, or lease of any land.”.

14 The Principal Act is amended by adding at the end thereof the following schedule:— Seventh schedule.

“ THE SEVENTH SCHEDULE.

FORM I.

CERTIFICATE OF AN ASSESSOR UNDER SECTION 7.

This is to certify that this instrument was produced to me pursuant to section 7 of the *Stamp Duties Act 1931*, on the day of _____ 19____, and that upon being so produced the full amount of duty (namely £ _____ : _____ : _____) was duly denoted thereon.

Assessor of Stamp Duties.

Date.....19.....”.

FORM II.

CERTIFICATE OF ASSESSOR UNDER SECTION 7B.

The duty payable hereon was this day assessed by me at £ _____ : _____ : _____

Assessor of Stamp Duties.

Date.....19.....

15 The sections of the Principal Act that are specified in the first column of the second schedule to this Act are amended as respectively specified in the second column of that schedule. Consequential amendments.

THE FIRST SCHEDULE.

(Section 1 (3).)

Provisions to commence on dates to be fixed by proclamation.

Section 2. Section 3. Section 4. Section 5. Section 6. Section 7.	Section 8. Section 10. Section 11. Paragraph (c) of section 12. Section 14. Section 15.
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THE SECOND SCHEDULE.

(Section 15.)

FIRST COLUMN.	SECOND COLUMN.
Section Amended.	How Amended.
11	By omitting from subsection (1) the words "any collector or".
14	By omitting from subsection (2) the words "a collector or"; and by omitting from that subsection the words "collector or" (second occurring).
16	By omitting from subsection (2) the words "a collector" and substituting the words "an assessor"; and by omitting from that subsection the words "pay at the same time to the collector the duty payable in respect of such excess" and substituting therefor the words "cause the duty payable in respect of the excess to be impressed thereon".
21	By omitting from subsection (3) the word "collector" and substituting therefor the word "assessor".
21	By omitting from subsection (4) the words "a collector" and substituting therefor the words "an assessor".
21	By omitting from subsection (5) the words "a collector" and substituting therefor the words "an assessor".
21	By omitting subsections (2) and (3).
21	By omitting from subsection (1) the words "A collector" and substituting therefor the words "An assessor".
21	By omitting from subsection (2) the words "a collector" and substituting therefor the words "an assessor".
21	By omitting from subsection (4) the words "a collector" and substituting therefor the words "the Commissioner".
24	By omitting the words "a collector" and substituting therefor the words "the Commissioner".

TORTFEASORS AND CONTRIBUTORY NEGLIGENCE.

No. 14 of 1954.

AN ACT to amend the law relating to proceedings against, and contributions between, tortfeasors and the law relating to contributory negligence.

[28 April, 1954.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

Short title.

1 This Act may be cited as the *Tortfeasors and Contributory Negligence Act 1954*.