



Commonwealth Consolidated Acts

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INCOME TAX ASSESSMENT ACT 1936 - SECT 252

Public officer of company

(1) Every [company](#) carrying on business in Australia, or deriving in Australia income from property, shall at all times, unless exempted by the Commissioner, be represented for the purposes of this Act by a public officer duly appointed by the [company](#) or by its duly authorized agent or attorney, and with respect to every such [company](#) and public officer the following provisions shall apply:

(a) The [company](#), if it has not appointed a public officer before the commencement of this Act, shall appoint a public officer within three months after the commencement of this Act or after the [company](#) commences to carry on business or derive income in Australia.

(b) The [company](#) shall keep the office of the public officer constantly filled.

(c) No appointment of a public officer shall be deemed to be duly made until after notice thereof in writing, specifying the name of the officer and an address for service upon the officer has been given to the Commissioner.

(d) The [company](#) shall duly appoint a public officer when and as often as such an appointment becomes necessary.

(e) Service of any document at the address for service, or on the public officer of the [company](#), shall be sufficient service upon the [company](#) for all the purposes of this Act or the regulations, and if at any time there is no public officer then service upon any person acting or appearing to act in the business of the [company](#) shall be sufficient.

Note: See section 253 for alternative ways to give a notice to, or serve a process on, a [company](#) (through its officers, attorneys or agents).

(f) The public officer shall be answerable for the doing of all such things as are required to be done by the [company](#) under this Act or the regulations, and in case of default shall be liable to the same penalties.

(g) Everything done by the public officer which the officer is required to do in the officer's representative capacity shall be deemed to have been done by the [company](#). The absence or non-appointment of a public officer shall not excuse the [company](#) from the necessity of complying with any of the provisions of this Act or the regulations, or from any penalty for refusal or failure to comply therewith, but the [company](#) shall be liable to the provisions of this Act as if there were no requirement to appoint a public officer.

(h) Any notice given to or requisition made upon the public officer shall be deemed to be given to or made upon the [company](#).

(i) Any proceedings under this Act taken against the public officer shall be deemed to have been taken against the [company](#), and the [company](#) shall be liable jointly with the public officer for any penalty imposed upon the officer.

(2) A person is not capable of being a public officer of a [company](#) at a particular time unless the person:

(a) is a natural person who has attained the age of 18 years; and

(b) is ordinarily resident in Australia; and

(c) is capable of understanding the nature of the person's appointment as the public officer of the [company](#).

(3) A [company](#) that contravenes paragraph (1)(d) is, in respect of each day on which it contravenes that paragraph (including the day of a conviction of an offence against this subsection or any subsequent day), guilty of an offence punishable on conviction by a fine not exceeding 1 penalty unit.

(4) An offence under subsection (3) is an offence of strict liability.

Note: For *strict liability*, see section 6.1 of the *Criminal Code*.

(5) A reference in subsection (1) (other than in paragraph (a)) to this Act or the regulations includes a reference to Part III of the [Taxation Administration Act 1953](#) to the extent to which that Part of that Act relates to this Act or the regulations.