

TASMANIA.



1941.

ANNO QUINTO

GEORGIUS VI. REGIS.

No. 37.

ANALYSIS.

1. Short title.
2. Ratification of Agreement.



AN ACT to ratify and confirm an Agreement made between the Commonwealth and the State for the variation of the Agreements ratified and confirmed by the *Income Tax Collection Act 1923* and the *Income Tax Collection Act 1928*.

[13 November, 1941.]

A.D.
1941

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:—

1 This Act may be cited as the *Income Tax Collection Act 1941*. Short title.

2 The Agreement made between the Commonwealth and the State, a copy of which is set out in the schedule and which provides for the variation of the Agreement ratified and confirmed by the *Income Tax Collection Act 1923* and the *Income Tax Collection Act 1928*, is hereby ratified and confirmed. Ratification of Agreement.
14 Geo. V. No. 23.
19 Geo. V. No. 18.

6d.]

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THE SCHEDULE.

AN AGREEMENT made the second day of July one thousand nine hundred and forty-one between THE COMMONWEALTH OF AUSTRALIA (hereinafter called the "Commonwealth") of the one part and THE STATE OF TASMANIA (hereinafter called the "State") of the other part:

WHEREAS by an agreement made on the tenth day of October one thousand nine hundred and twenty-three between the Commonwealth and the State and duly ratified by the respective Parliaments of the Commonwealth and of the State an arrangement was made for (*inter alia*) the collection of the income tax payable from time to time in the State to the Commonwealth by the State Commissioner of Taxes acting for the Commonwealth and for that purpose to be appointed by the Commonwealth to be the Deputy Commissioner for the State under the Income Tax Assessment Acts of the Commonwealth:

AND WHEREAS by an agreement made on the twenty-second day of September one thousand nine hundred and twenty-eight and duly ratified by the respective Parliaments of the Commonwealth and of the State the said agreement of the tenth day of October one thousand nine hundred and twenty-three was varied and it was agreed that it should be read and construed as if it came into operation on the first day of July one thousand nine hundred and twenty-three and should continue in force for a period of ten years and thereafter until the expiration of not less than six calendar months' notice in writing given by either party to the other of intention to determine it:

AND WHEREAS it is desirable in the public interest and to avoid duplication of services that the tax (hereinafter called the "War-time (Company) Tax") payable to the Commonwealth from time to time under the *War-time (Company) Tax Assessment Act 1940* of the Commonwealth and its amendments, the income tax payable to the Commonwealth from time to time and the income tax payable to the State from time to time shall as far as practicable be assessed and collected by the one authority:

AND WHEREAS by the said agreement of the tenth day of October one thousand nine hundred and twenty-three (which agreement as amended by the agreement of the twenty-second day of September one thousand nine hundred and twenty-eight is hereinafter called the "principal agreement") it was agreed that the State Commissioner of Taxes in his capacity as such Deputy Federal Commissioner should be responsible to the Commonwealth Commissioner of Taxation for the due assessment and collection of the income tax payable from time to time to the Commonwealth and the administration of the laws of the Commonwealth relating thereto:

AND WHEREAS the Commonwealth and the State have agreed that War-time (Company) Tax shall be collected by the State Commissioner in the manner and subject to the conditions in and subject to which the income tax payable to the Commonwealth from time to time is collected under the principal agreement:

NOW IT IS AGREED that the principal agreement shall as from the fourteenth day of January one thousand nine hundred and forty-one be read and construed and continue in force and be carried into effect as if—

- (1) in the second paragraph thereof the words "and the War-time (Company) Tax payable from time to time to the Commonwealth under the *War-time (Company) Tax Assessment Act 1940* of the Commonwealth and its amendments" were inserted after the words "from time to time to the Commonwealth" where those words appear therein; and

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- (2) the expression "Commonwealth tax" wherever it appears therein meant the income tax and the War-time (Company) Tax that is payable from time to time to the Commonwealth; and
- (3) in sub-clause (b) of clause 2 thereof the words "and the War-time (Company) Tax Assessment Act 1940 and its amendments" were inserted after the words "Income Tax Assessment Acts" where those words appear therein; and
- (4) in sub-clause (a) of clause 3 thereof the words "and War-time (Company) Tax" were inserted after the words "Income tax" where those words appear therein; and
- (5) in sub-clause (b) of clause 11 thereof the words "and War-time (Company) Tax" were inserted after the words "income tax" where those words appear therein and the words "income tax laws of the" were inserted after the word "and" where that word appears therein; and
- (6) in sub-clause (b) of clause 12 thereof the words "and War-time (Company) Tax" were inserted at the end of the sub-clause.

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AS WITNESS the hand of the Honourable Arthur William Fadden the Minister for the time being acting for the Prime Minister of the Commonwealth of Australia for and on behalf of the said Commonwealth and the hand of the Premier of the State of Tasmania for and on behalf of the said State the day and year first above written.

SIGNED by the Honourable Arthur William }
 Fadden for and on behalf of the said } A. FADDEN.
 Commonwealth in the presence of—

J. F. McCAFFREY.

SIGNED by the Premier of the State of }
 Tasmania for and on behalf of the } ROBERT COSGROVE.
 said State in the presence of—

F. J. CARTER,
 Assistant Under-Secretary,
 Premier's Department,
 Hobart.

