

## T A S M A N I A.



1939.

ANNO TERTIO

GEORGII VI. REGIS.

No. 25.

## ANALYSIS.

1. Short title.	Section 33.
2. Amendment of 1 Geo. V. No.	Section 35.
47.	Section 60.
Section 8.	Section 89.
Section 9.	Section 171.
Section 10.	Section 185.
Section 30.	

AN ACT to amend the *Land and Income Taxation Act 1910*. [8 December, 1939.]

A.D.  
**1939.**

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 *Land and Income Taxation Act 1939*. Short title.

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*Land and Income Taxation.*

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**2** The Principal Act is hereby amended—

Amendment  
of 1 Geo. V.  
No. 47.  
Section 8.

## I. As to section eight thereof—

- (a) By expunging subsection (1) and substituting therefor the following new subsections (1), (1A), and (1B)—

“ (1) For the purposes of this section and section nine, ‘ officer ’ means a person who is, or has been, appointed or employed by the Commonwealth or by a State, and who, by reason of that appointment or employment, or in the course of that employment, may acquire, or has acquired, information respecting the affairs of any other person, disclosed or obtained under the provisions of this Act.

(1A) Subject to this section, an officer shall not, either directly or indirectly, except in the performance of any duty as an officer, and either while he is, or after he ceases to be, an officer, make a record of, or divulge or communicate to any person, any such information so acquired by him.

(1B) An officer shall not be required to produce in court any return, assessment, or notice of assessment, or to divulge or communicate to any court any matter or thing coming under his notice in the performance of his duties as an officer, except when it is necessary to do so for the purpose of carrying into effect the provisions of this Act.”:

- (b) By inserting after paragraph III. of subsection (2) the following new paragraph IV.—

“ IV. To a board of review appointed under this Act—”: and

- (c) By adding at the end thereof the following new subsection (3)—

“ (3) Any person to whom information is communicated under subsection (2) hereof, and any person or employee under his control, shall, in respect of that information, be subject to the same rights, privileges, obligations, and liabilities under subsections (1A) and (1B) hereof as if he were an officer.”

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- II. By expunging subsection (1) of section nine thereof and substituting therefor the following new subsection (1)— A.D. 1939.  
Section 9.
- “ (1) Any officer shall, if and when required by the Commissioner or a Deputy Commissioner to do so, make a declaration, in the manner and form prescribed, to maintain secrecy in conformity with the provisions of section eight.
- Penalty: Two hundred pounds or imprisonment for six months.”:
- III. By inserting at the end of section ten thereof the following new paragraph XIII.— Section 10.
- “ XIII. Any land owned by a person in receipt of pension granted under the *Invalid and Old-age Pensions Act 1908* of the Commonwealth, or any Act amending or replacing that Act, if the unimproved value thereof does not exceed four hundred pounds.”:
- IV. By inserting at the end of paragraph VII. of subsection (1) of section thirty thereof the following new proviso— Section 30.
- “ Provided also that where any such allowance is payable by annual instalments under the provisions of the *Superannuation Act 1938*, every such instalment shall be deemed to be a lump sum.”: 2 Geo. VI.  
No. 41.
- V. By deleting the words “ and without ” to “ arrangement ” in the eighth and ninth lines of subsection (2) of section thirty-three thereof: Section 33.
- VI. By deleting the words “ and any such ” to “ that income ” in the concluding four lines of subsection (2) of section thirty-five thereof: Section 35.
- VII. By expunging the proviso to paragraph I. of subsection (1) of section sixty therefrom and substituting therefor the following proviso— Section 60.
- “ Provided that, where in the year of income, two or more persons have been lessors for successive periods the instalment shall be included in the assessable income of the last of those lessors.”:
- VIII. By inserting in section eighty-nine— Section 89.
- (a) “(1)” at the commencement: and

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(b) “(2) In this section ‘premiums’ means moneys received by the company in respect of life assurance business only, and ‘sums paid by the company by way of reinsurance’ includes only moneys paid in respect of such business.” (at the end thereof and as from the commencement of the section amended):

Section 171.

IX. By deleting the word “fifty” in the fifth line of paragraph v. of section one hundred and seventy-one thereof and substituting therefor the word “twenty-five”: and

Section 185.

X. By inserting at the commencement of section one hundred and eighty-five thereof the words “Except as provided by section one hundred and twenty-eight.”