

TASMANIA.



1941.

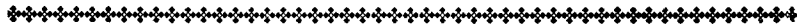
ANNO QUINTO

GEORGII VI. REGIS.

No. 33.

ANALYSIS.

1. Short title.
2. Repeal.
3. Amendment of 1 Geo. V. No. 47.
 - Section 52.
 - Section 53.
 - Section 107.
 - Section 110.
 - Section 111.



AN ACT to amend the *Land and Income Taxation Act 1910.* A.D. 1941.
[7 August, 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 *Land and Income Taxation Act 1941.* Short title.

2 The enactments enumerated in the schedule are hereby Repeal. repealed to the extent therein indicated.

6d.]

Land and Income Taxation.

A.D. 1941.

Amendment
of 1 Geo. V
No. 47.
Section 52.

3 The Principal Act is hereby amended—

I. As to section fifty-two thereof—

(a) By deleting the word “thirty-nine” in paragraph I. and substituting therefor the word “twenty-six”:

(b) By inserting after paragraph II. the following new paragraph III.:—

“III. The sum of forty pounds in respect of—

(a) The spouse of the taxpayer: or

(b) Any female relative having the care of any of the taxpayer’s children who are under the age of sixteen years, where the taxpayer is a widower or widow—

if such spouse or relative is a resident and is wholly maintained by the taxpayer:

Provided that the spouse or relative shall be deemed to be wholly maintained by the taxpayer only if the separate nett income of such spouse or relative from all sources does not exceed forty pounds and the taxpayer contributes to such maintenance.”:

II. As to section fifty-three thereof—

(a) By expunging subsection (1):

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

“v. Two hundred pounds if he is married and has any dependent children in respect of whom he is entitled to a deduction under section fifty-two.”:

(c) By adding at the end of subsection (2) the words “and no non-resident person whose total income from all sources during such year did not exceed fifty pounds shall be liable to such tax as aforesaid”: and

(d) By expunging paragraphs I. and III. of subsection (3) and substituting for the said paragraph III. the following new paragraph III.—

“III. Where the tax assessed as provided by this Act in respect of

Section 53.

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the income of the taxpayer would amount to less than one pound five shillings—the amount of his nett income.”: A.D. 1941.

III. By deleting the words “after deducting” to “such income” in subsection (1) of section one hundred and seven thereof: Section 107.

IV. As to section one hundred and ten thereof— Section 110.

(a) By deleting the words “this Part” twice occurring in subsection (1) and in subsection (3) and substituting in each case the words “this Act”:

(b) By inserting after the word “tax” in paragraph I. of subsection (1) the words “of the like nature as is imposed under this Act”: and

(c) By expunging paragraph II. of subsection (2): and

V. As to section one hundred and eleven thereof— Section 111.

(a) By deleting the words “this Part” wherever occurring and substituting “this Act”:

(b) By inserting at the end of subsection (1) the words “or in respect of any tax other than income tax of the like nature as is imposed under this Act”: and

(c) By inserting after the word “tax” in paragraph II. of subsection (3) the words “of the like nature as is imposed under this Act”.

SCHEDULE.

Regnal Year and Number.	Title of Act.	Extent of Repeal.
1 Geo. V. No. 47	<i>The Land and Income Taxation Act 1910</i>	Sections 112 to 116 Section 120
4 Geo. V. No. 15	<i>The Land and Income Taxation Act 1940</i>	Paragraph XIV. of section 3.

