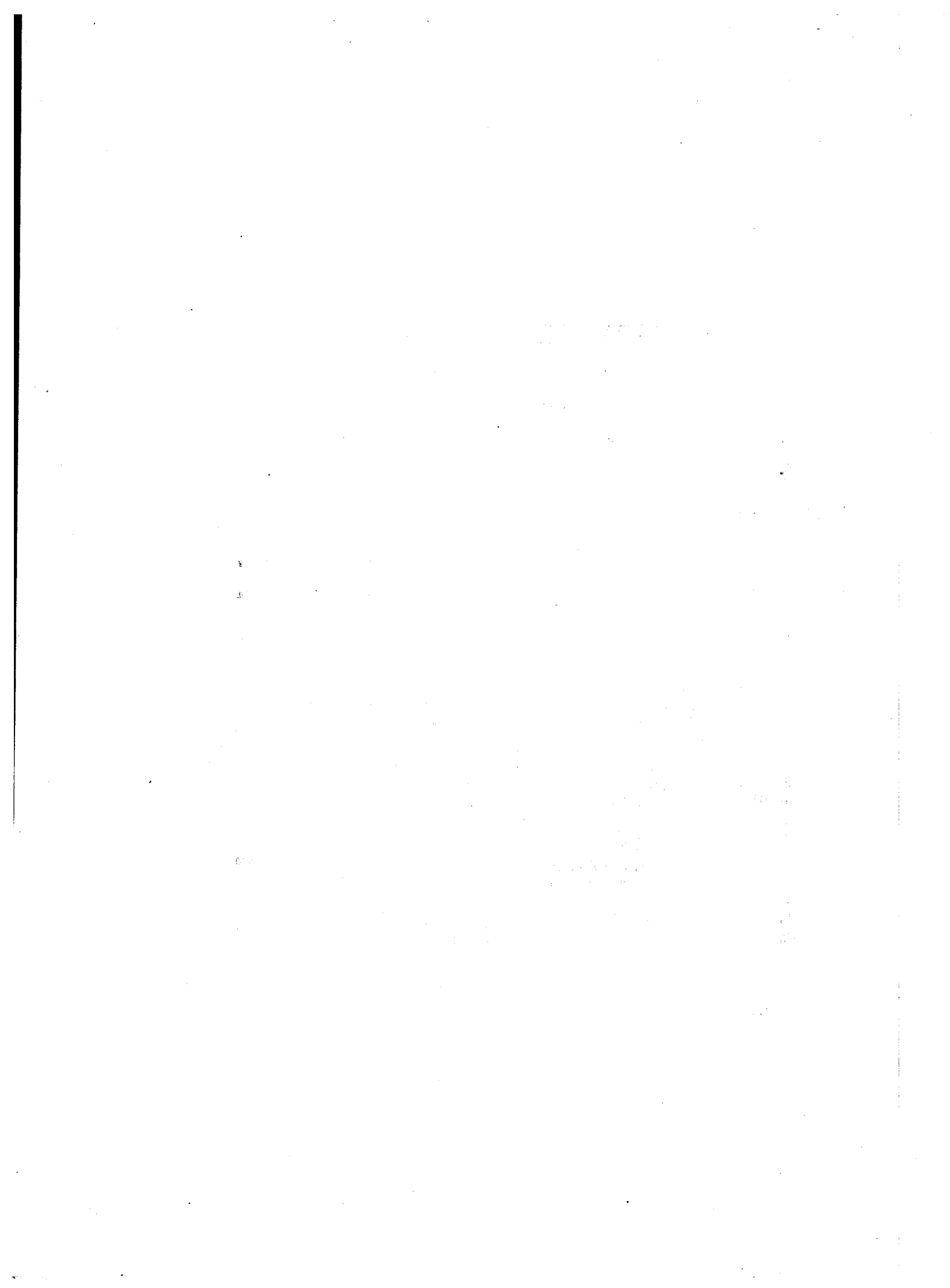


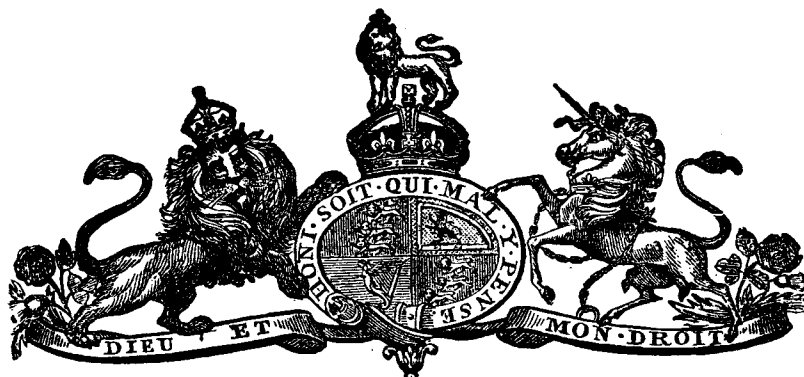
THE DAIRY PRODUCE ACT, 1910.

ANALYSIS

1. Short title and commencement of Act.
2. Interpretation of terms.
 - "Conveyance."
 - "Dairy."
 - "Dairy-house."
 - "Dairy produce."
 - "Director."
 - "Disease."
 - "Expert."
 - "Factory."
 - "Grading."
 - "Mark."
 - "Milk-fat."
 - "Minister."
 - "Owner."
 - "Package."
 - "Prescribed."
 - "Regulations."
 - "Supervisor."
 - "Stock."
 - "This Act."
3. Application of Act.
4. Supervisors, experts, &c.
5. Registration of premises.
6. Inspection of dairies, &c.
7. When dairy unclean, &c.
8. Supervisor to have powers of inspector under law regulating sale of food and drugs.
9. Supervisor to report orders.
10. Appeal to justices.
11. Owners to give notice of disease.
12. Structural arrangements, &c.
13. Storage.
14. Milk-fat value of milk or cream.
15. Certain fraudulent acts.
16. Offences by employees.
17. Offences by supervisor.
18. Offences.
19. Penalty for personating supervisor or officer.
20. Owner of factory to furnish certain return.
21. Regulations may be made.
 - Officers.
 - Registration of dairies, &c.
 - Construction, ventilation, &c.
 - Pigsties, &c.
 - Inspecting conveyances, &c.
 - Diseased stock.
 - Aeration, &c.
 - Grading.
 - Standards, &c.
 - Testing.
 - Marks, &c.
 - Forms, &c.
 - Expenses, fees.
 - Generally.
22. Registration fees to be paid into Consolidated Revenue.
23. Cost of administration.
24. Penalties.
25. Evidence.
26. Procedure.



TASMANIA.



1910.

ANNO PRIMO

GEORGII V. REGIS,

No. 46.



AN ACT to provide for the Registration and Inspection of Dairies and other Premises where Dairy Produce is prepared or manufactured, and to Regulate the Manufacture, Sale, and Export of Dairy Produce.

A.D. 1910.

[30 December, 1910.]

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 Dairy Produce Act, 1910,” and shall commence and take effect on and from the First day of *January*, One thousand nine hundred and eleven.

Short title and commencement of Act.

2 In this Act, unless the context otherwise indicates—

“Conveyance” includes every description of cart, wagon, truck, or other vehicle:

“Dairy” includes land, premises, and buildings used in connection with the production of milk:

Interpretation of terms.
“Conveyance.”
“Dairy.”

Dairy Produce.

A.D. 1910.	“Dairy-house” means any place or room used in a dairy as a separator-room, milk-room, or room for the storage of dairy produce :
“Dairy-house.”	
“Dairy produce.”	“Dairy produce” means milk, cream, butter, cheese, condensed milk, and any other product of milk or cream :
“Director.”	“Director” means the Director of Agriculture for the time being for this State :
“Disease.” Schedule (1.).	“Disease” means any disease in human beings or stock mentioned in the Schedule (1.) to this Act, and any disease of an infectious or contagious nature likely to contaminate dairy produce which the Governor may, by proclamation, bring under this Act :
“Expert.”	“Expert” means a person approved by the Minister to carry out microscopical or bacteriological or analytical examinations for the purposes of this Act :
“Factory.”	“Factory” means any building or place where butter, cheese, or condensed milk is prepared or manufactured wholly or partially from purchased milk or cream :
“Grading.”	“Grading” means the classification of dairy produce according to quality :
“Mark.”	“Mark” includes any brand or stamp :
“Milk-fat.”	“Milk-fat” means the pure fat of milk :
“Minister.”	“Minister” means the responsible Minister of the Crown charged with the administration of this Act :
“Owner.”	“Owner” means the owner, whether jointly or severally ; the term includes the owner’s agent or manager ; and in the case of a company, the manager, secretary, or other principal officer thereof ; when applied to premises, the term includes the person having the charge, management, or control of the same :
“Package.”	“Package” includes cask, keg, crate, can, box, case, wrapper, tin, and any other receptacle or covering :
“Prescribed.”	“Prescribed” means prescribed by this Act or by the regulations :
“Regulations.”	“Regulations” means the regulations made under this Act :
“Supervisor.”	“Supervisor” means a supervisor appointed under this Act :
“Stock.”	“Stock” means stock within the meaning of the laws relating to diseases in stock :
“This Act.”	“This Act” means this Act and any regulations made thereunder.

Application of Act.

3—(1.) This Act shall be in force in such districts as the Governor shall from time to time declare by proclamation.

(2.) This Act shall not be applicable to any case where dairy produce is intended for the use of any owner for consumption on his premises, and is not sold or offered or exposed for sale to the public.

(3.) This Act shall not be taken to repeal or limit the operation of the provisions of any Act with respect to the sale of food in a pure and sound state.

Dairy Produce.

4—(1.) Subject to the provisions of any Act for the time being in force regulating the Public Service of *Tasmania*, the Governor may from time to time appoint such supervisors and officers as may be necessary for the effectual execution of this Act, and they shall be subject to the said provisions.

A. D. 1910.
Supervisors,
experts, &c.

The Governor may by proclamation assign districts to any supervisor or supervisors.

(2.) No supervisor shall, by himself or his partners, have any interest directly or indirectly in any factory, dairy, or milkshop, or any place where dairy produce is dealt with or sold, or in any trade or business connected therewith. Every supervisor who violates this provision shall be dismissed by the Minister, and shall be disqualified for reappointment.

(3.) The Minister may, by writing under his hand, approve of competent persons to carry out microscopical or bacteriological or analytical examinations for the purpose of this Act.

5—(1.) The premises used as a dairy or factory shall be registered under this Act.

Registration of
premises.

(2.) The provisions as to registration under this Act shall, in the case of a dairy, apply only where butter, cheese, or condensed milk is or is intended to be prepared or manufactured from the cream or milk from such dairy.

(3.) The premises used as a dairy or factory shall be registered within Three months after they are so used, or, in the case of premises so used at the commencement of this Act, before the First day of *March* One thousand nine hundred and eleven.

(4.) Subject to this Act, a registration shall remain in force from the day following the date thereof until the Thirty-first day of *December* then next ensuing.

(5.) No fee shall be payable under this Act in respect of the registration of a dairy.

(6.) The annual fee payable for registration of a factory shall be One Pound.

(7.) Application for registration or renewal thereof shall be made by the owner in the prescribed form to the Director, and shall be accompanied by the prescribed fee, and in the case of a dairy shall also be accompanied by a declaration of the owner in the prescribed form containing the prescribed information. In the case of a factory the application for registration shall be accompanied by a statement showing the marks used by such factory upon the dairy produce manufactured therein. Such marks, together with any other marks which may from time to time be used by such factory, may be registered by the Director, and no factory shall use or permit to be used upon dairy produce of its manufacture any mark which is not so registered, and no factory shall use or permit to be used any mark so registered upon dairy produce not manufactured by such factory. Upon receipt of such application, and upon being satisfied that the requirements of this Act have been complied with, the Director shall cause a certificate of registration or renewal, as the case may be, to be issued to the applicant.

Dairy Produce.

A.D. 1910.

(8.) Any person who in contravention of this Act uses any premises as a dairy or factory, without holding a subsisting certificate of registration for the same, shall be liable to a penalty not exceeding Five Pounds; but the use as a dairy or factory of premises in respect of which an application for registration has been duly made and has not been refused by the Director shall not be deemed a contravention of this Act.

Inspection of dairies, &c.

6 - (1.) Subject to this Act a supervisor may at all reasonable times—

- I. Enter and inspect any dairy or factory, or any warehouse or store or shop where dairy produce is stored or for sale, and all dairy produce, and all stock and all utensils, machinery, apparatus, and works thereat or therein :
- II. At any dairy or factory take samples of dairy produce, or water supplied to stock or used in connection with dairy produce :
- III. Enter and inspect any cooling chamber or conveyance or ship used for the storage or carriage of dairy produce :
- IV. Open any package which contains, or is suspected to contain, dairy produce, for the purpose of inspection or taking samples.

Provided that the owner of the dairy or factory shall be given an opportunity of being present in any case where it is proposed to take samples or open packages pursuant to Paragraph II. or IV.

(2.) The supervisor may deliver or send any sample of dairy produce or water to an expert for examination, and the expert shall upon receipt of the sample, with all convenient speed, examine the same, and give to the supervisor a certificate of the result of the examination in the form in the Schedule (2.) to this Act, or to the like effect.

Schedule (2.).

When dairy unclean, &c.

7 If after inspection a supervisor is satisfied that—

- I. Any dairy or factory is in an unclean or unwholesome condition : or
- II. Any utensil, machinery, apparatus, or work at a dairy or factory is in an unclean or unwholesome condition, or is otherwise unfit for the purposes of dairy produce : or
- III. Any stock at a dairy are diseased : or
- IV. Any person is affected with disease so that any dairy produce is likely to be contaminated : or
- V. The water used in connection with a dairy is impure or unwholesome : or
- VI. Any cooling chamber or conveyance used for the storage or carriage of dairy produce is in an unclean or unwholesome condition or is otherwise unfit for the purposes of dairy produce—

he may, by order in writing under his hand, addressed to the owner of the dairy or factory, or of the cooling chamber or conveyance, or to

*Dairy Produce.*

the consignor of the dairy produce, as the case may be, without further A.D. 1910.
name or description—

- (a) Order such dairy or factory and all such utensils, machinery, apparatus, or works, or all such cooling chambers or conveyances, as the case may be, to be forthwith cleansed, disinfected, and rendered wholesome to his satisfaction :
- (b) Order the supply of water to be discontinued, and a supply of pure water to be used :
- (c) With respect to stock exercise all or any of the powers conferred upon him :
- (d) Order the removal or isolation of any person affected with disease of an infectious or contagious nature likely to contaminate dairy produce: Provided that the supervisor shall first obtain the certificate of the health officer of the district in which the premises are situated, or of some legally-qualified medical practitioner; that the disease with which such person is affected is a disease affecting human beings within the meaning of this Act :
- (e) Forbid any utensils, machinery, apparatus, or works, or any cooling chamber or conveyance, to be used for the purpose of dairy produce, either wholly or until any defects have been remedied to his satisfaction, or for such time as he thinks necessary :
- (f) With the approval of the Director, forbid the removal from a dairy or factory of any dairy produce for such time as may be deemed necessary.

8 Every supervisor shall have and may exercise throughout the State, under the direction of the Director, all the powers and authorities of an inspector under any Act or regulation for the time being in force regulating the sale of food and drugs.

Supervisor to have powers of inspector under law regulating sale of food and drugs.

9 The supervisor shall as soon as may be make a report to the Director of all orders or decisions made by him under this Act, and the Director may review and cancel or alter the same on his own motion, or at the request of any person affected by the order or decision.

Supervisor to report orders.

10 Any person who thinks himself aggrieved by any order or decision of a supervisor other than an order to cleanse or to remove or isolate any person affected with disease, or a decision in respect of grading, may, after submitting the matter to the Director, appeal from the order or decision, whether varied or not by the Director, to a police magistrate sitting in petty sessions on giving to the supervisor the prescribed notice in writing of his intention so to do.

Appeal to justices.

Such police magistrate shall hear and determine the matter of the appeal, and his decision shall be final, and shall be enforced as if it were an order made for a breach of duty under "The Magistrates Summary Procedure Act." The costs of and occasioned by any such appeal shall be determined by the police magistrate, who may in his discretion order that the same shall be paid by either party.

19 Vict. No. 8

Dairy Produce.

A.D. 1910.

Owners to give
notice of disease.

11 Every owner of a dairy when disease appears in any stock at the dairy, and every owner of a dairy or factory when any person is found upon the premises to be affected with disease or may reasonably be suspected to be so infected, shall forthwith after discovering the fact give notice thereof to the nearest supervisor.

The owner of the dairy shall also forthwith draft out and continue to keep separate all such diseased stock from the stock not suffering from disease, and shall not mix the dairy produce obtained from such stock with other dairy produce, or sell or use, or cause to be sold or used, the same in any way for the food of man or of any animal.

The owner of the dairy or factory shall also, as far as practicable, isolate, and keep isolated, all persons so affected with disease, or reasonably suspected to be so infected.

Structural
arrangements, &c.

12—(1.) A dairy-house shall not be used for any other purpose than that of storing dairy produce and utensils.

(2.) Every dairy-house and factory shall have impervious water-tight floors, shall be well ventilated and effectively drained, shall be so constructed as to be capable of thorough cleansing, and shall be thoroughly disinfected as often as may be prescribed.

(3.) Every cheese-making room or maturing-room shall be well ventilated.

Storage.

13—(1.) No dairy produce intended for sale or supply for profit shall be deposited or kept in any room used for domestic purposes, or in any place which might cause such produce to be unwholesome or injurious to health, or in any place where goods or other materials likely to taint such produce or contaminate it with disease are kept or permitted to be.

(2.) No person shall sell, or offer or expose for sale, any dairy produce which has been kept in contravention of this section.

Milk-fat value
of milk or cream.

14 All milk or cream purchased by or for a factory or by or for any person for the purpose of being manufactured into butter shall be purchased on the basis of its milk-fat contents as determined by the Babcock or some equivalent test approved by the Director, and with such other conditions as may be prescribed; and account sales of such purchase shall be rendered to the vendor, and shall set forth the number of pounds of milk-fat contained in such milk or cream for which payment is being made.

Certain
fraudulent acts.

15 Every person who with a fraudulent intention—

- i. Alters or obliterates, wholly or partially, or causes to be altered or obliterated, a supervisor's mark or any registered factory mark on any dairy produce which has been inspected, or on any package containing any such produce:
- ii. Counterfeits any such mark, or places on any dairy produce or package any mark purporting to be the mark of the supervisor or of the manufacturer or packer, either with

Dairy Produce.

the proper marking instruments of such supervisor, manufacturer, or packer, or with counterfeit imitations : A.D. 1910.

- iii. Empties, or partially empties, any package marked after inspection in order to put into the same any dairy produce, of the same or any other kind, not contained therein at the time of such inspection :
- iv. Uses for the purpose of packing dairy produce any old package without effacing all previous marks thereon—
shall be liable to a penalty not exceeding One hundred Pounds.

16 Every person who, being in the employ of any manufacturer or packer of dairy produce— Offences by employees.

- i. Hires or lends the marks or marking instruments of his employer to any person :
- ii. Connives at or is privy to any fraudulent evasion of this Act with respect to any such marks—
shall be liable to a penalty not exceeding Fifty Pounds.

17 Every supervisor who—

- i. Hires out or lends his marking instruments to any person :
- ii. Gives any certificate of inspection without having personally performed the inspection, or any wilfully false or untrue certificate :
- iii. Connives at or is privy to any evasion of this Act—
shall be liable to a penalty not exceeding One hundred Pounds, and shall forfeit his office and be disqualified from ever after holding the same. Offences by supervisor.

18 Every person who— Offences.

- i. Sells, or exposes for sale, or prepares, manufactures, exports, or supplies any dairy produce in contravention of this Act :
- ii. Resists or obstructs a supervisor or expert in the course of his duty :
- iii. Refuses to give information or wilfully gives false information in answer to any inquiry made by a supervisor or expert in the course of his duty :
- iv. Refuses or neglects to obey the order of a supervisor as confirmed or altered by the Director unless such order has been appealed against and cancelled by a police magistrate under Section Ten :
- v. Refuses or neglects to give any notice prescribed by this Act—
shall be liable to a penalty not exceeding Ten Pounds.

19 Any person who falsely represents himself to be or personates a supervisor or other officer under this Act in any manner whatsoever shall be guilty of a misdemeanor, and on conviction in a summary way shall be liable to be imprisoned for any term not exceeding Twelve Penalty for personating supervisor or officer.

Dairy Produce.

A.D. 1910

months, and shall in addition to such imprisonment be liable to forfeit and pay a penalty of not less than Twenty Pounds and not exceeding One hundred Pounds.

Owner of factory to furnish certain return.

20 Every owner of a factory shall, on or before the Seventh day of *July* in each year, make a return in the prescribed form to the Director, showing the quantity of milk and cream respectively purchased, and butter or cheese manufactured, during the immediately preceding year ending the Thirtieth day of *June*, together with the total number of persons who supplied milk or cream during such year.

Regulations may be made.

21 The Governor may from time to time make regulations with respect to all or to any of the following matters, that is to say—

Officers.

i. The powers and duties of supervisors, experts, and officers; the conditions upon which and manner in which samples of dairy produce or water may be taken, and the mode of dealing with the same; the qualifications of supervisors and officers, and requiring that before appointment they shall give by examination or otherwise satisfactory evidence of their competency :

Registration of dairies, &c.

ii. The conditions on which dairies and factories may be registered, and the registration of the same :

Construction, ventilation, &c.

iii. The cleansing and disinfection of dairies and factories, and of utensils, machinery, apparatus, and works thereat or therein; the ventilation and drainage of dairies and factories, and the situation of sanitary conveniences thereat; and the precautions to be taken against the introduction or spread of disease thereon :

Pigsties, &c.

iv. The situation of pigsties and fowl-houses, and the keeping of swine and poultry at dairies or factories :

Inspecting conveyances, &c.

v. The inspection of chambers and conveyances used, or intended to be used, for the storage or carriage of dairy produce, and the cleansing and disinfection of the same :

Diseased stock.

vi. The use and treatment of diseased or suspected stock at dairies; the application or making of any test for the detection of disease in stock; the mode of determining the amount of compensation to be paid for stock destroyed :

Aeration, &c.
Grading.

vii. The aeration and cooling of dairy produce :

viii. The inspection and grading of dairy produce; the description of the marks to be used by supervisors; the names or designations to be given to various grades; the grading of cream at factories and at cream depôts; the conditions on which the testing of cream may be made for the information of cream suppliers :

Standards, &c.

ix. Prescribing the standards, size, and measurements of all apparatus used for measuring and testing any specified dairy produce and the chemicals which may be used for testing any specified dairy produce, and the strength and quality of such chemicals :

Dairy Produce.

- x. The qualifications and examination of persons employed in the testing of cream and milk at factories; the conditions on which certificates of competency may be issued or revoked, and requiring the employment of competent persons as cream and milk testers : A.D. 1910.
Testing.
- xi. The registration of marks used by owners for dairy produce : Marks, &c.
- xii. The form of any notice, certificate, or other document under this Act; the time within which any notice must be given : Forms, &c.
- xiii. The payment and recovery of expenses in respect of dairies, factories, dairy produce, and stock; the imposition and collection of fees for defraying the expenses of carrying this Act into effect; the imposition and collection of fees payable by owners of dairy produce for certificates given in respect of grading by points and other matters : Expenses, fees.
- xiv. Any matter in connection with which the expression "prescribed" is used in this Act, or in respect to any purpose for which regulations are contemplated by this Act : Generally.
- xv. Any other matters necessary for the efficient administration of this Act.
- The regulations may impose a penalty not exceeding Ten Pounds for any breach thereof.
- 22** All registration and other fees received or recovered under this Act shall be paid into and form part of the Consolidated Revenue. Registration fees to be paid into Consolidated Revenue.
- 23** All expenses incurred in the administration of this Act shall be paid out of moneys from time to time appropriated for that purpose by Parliament. Cost of administration.
- 24** Any person who by any act or omission is guilty of any contravention of this Act for which no special penalty is provided shall be liable to a penalty not exceeding Ten Pounds. Penalties.
- 25** In any legal proceeding under this Act—
- i. The production of a certificate purporting to be a certificate given for any of the purposes of this Act shall be sufficient *prima facie* evidence of the facts therein stated : Evidence.
 - ii. The production of a copy of the "Gazette" containing a notification of the appointment of any person as a supervisor or officer under this Act shall be sufficient evidence of such appointment :
 - iii. The onus of proof that any dairy produce was not exposed or offered for sale, or was not intended for the food of man, shall be upon the party charged.
- 26** All information for offences against the provisions of this Act, and all penalties and fines imposed by or under the provisions of this Act, may be heard, determined, recovered, and enforced in a summary Procedure.

Dairy Produce.

A.D. 1910.
19 Vict. No. 8.

way by and before a police magistrate or any Two or more justices in the mode prescribed by "The Magistrates Summary Procedure Act, the provisions of which Act shall apply.

SCHEDULES.

(1.)

LIST OF DISEASES.

Section 2.

In Human Beings—

Diphtheria, Scarlet Fever, Skin Diseases, Smallpox, Tuberculosis, Typhoid Fever.

In Stock—

Abscesses, Anthrax, Cancer, Mammitis (Udder and Teat Inflammation), Pleuro-pneumonia, Tuberculosis.

(2.)

CERTIFICATE OF EXPERT.

Section 6.

"The Dairy Produce Act, 1910."

To [name of supervisor].

I, the undersigned, do hereby certify that I received on the day of [name of supervisor] from [name of supervisor] a sample of dairy produce, namely, [name article] [or water] for examination, and have examined the same, and declare the result of my examination to be as follows :—

[Insert particulars of examination.]

I am of opinion that [state whether or not any change has taken place in the constitution of the article which would interfere with the examination].

I am of opinion that [state whether sample does or does not contain foreign ingredients, or is or is not sound and of good quality].

Dated at _____, this _____ day of _____, 19 ____.

A.B., Expert.

THE LAND AND INCOME TAXATION ACT, 1910.

ANALYSIS.

PART I.—INTRODUCTORY.

1. Short title and commencement.
2. Repeal.
3. Saving.
Repeal of Acts not to affect proceedings, &c., for recovery of tax.
4. Interpretation.
 - "Agent."
 - "Annual value."
 - "Balancing-day."
 - "Business."
 - "Capital value."
 - "Commissioner."
 - "Company."
 - "District."
 - "Dividend."
 - "Goods."
 - "Income."
 - "Income from business."
 - "Income from property."
 - "Income tax."
 - "Land."
 - "Land tax."
 - "Local authority."
 - "Manager" or "public officer."
 - "Mercantile business."
 - "Mining company."
 - "Non-resident agent."
 - "Non-resident trader."
 - "Notice."
 - "Occupier."
 - "Owner."
 - "Pension."
 - "Person."
 - "Prescribed."
 - "Return."
 - "Salary" or "wages."
 - "Taxpayer."
 - "Taxpayer in a representative capacity."
 - "This Act."
 - "Treasurer."
 - "Trustee."
 - "Turnover."
 - "Unimproved value."
5. Division of Act.

PART II.—ADMINISTRATION OF ACT.

6. State may be divided into districts.
Existing districts.
7. This part of Act to be subject to
"Public Service Act."
8. Commissioner of Taxes.
9. Governor to appoint Commissioner.
Present Commissioner continued in
office.
10. Appointment of officers.

Collector at Launceston to be a
Deputy-Commissioner.

Existing officers.

11. Appointments to be gazetted.
12. Secrecy to be maintained.
13. Declaration of fidelity and secrecy.
14. Court of review.

PART III.—THE LAND TAX.

15. Land tax.
Certain lands exempt from taxation
under this Act.
16. Taxable value.
17. Levy and payment.
18. Date at which ownership determined
for purposes of tax.
Person shown as owner in valuation
roll to be deemed owner under
Act, unless he notifies Commis-
sioner of transfer, &c., before the
31st day of March.
19. Joint tenants, &c.
20. Keeping of accounts.
21. Agents, trustees, &c., how charge-
able.
22. Commissioner may require informa-
tion, &c.
23. Liability of taxpayer.
24. Distribution of burden.
25. Remedy against other persons where
taxpayer makes default.
26. Person other than owner, &c., in
possession under lease may deduct
from rent payable by him a pro-
portionate part of tax.

PART IV.—THE INCOME TAX.

27. Incomes liable to taxation.
Exemption of certain incomes.
28. Income of taxpayer in a represent-
ative capacity.
29. Married women, how liable.
30. Persons by whom income tax is
payable.
31. Employer may be declared agent for
employee.
32. Income tax in respect of income of
deceased person.
33. Liability of representative taxpayer.
34. Indemnity to representative tax-
payer.
35. Trustees and receiver in certain
cases need only give the name
and residence of persons entitled
to trust property.
36. In what manner and at what times
companies to pay tax.
37. Conditions imposed in case of certain
companies.

38. Dividends not to be distributed until tax paid.
39. Company may deduct tax from amount of dividend.
40. Saving as to building societies.
41. Public officer of company to pay tax on interest on debentures, mortgages, &c.
42. Treasurer to pay tax in respect of interest on debentures, &c., payable by him.
43. Local body to pay tax in respect of interest on money borrowed on debentures, &c.
44. Income received as interest on such debentures, &c., to be deducted.
45. Rebate of tax in respect of interest on debentures, &c.
46. Taxable amount.
47. Companies whose head office is in this State.
Provision for assessment of portion of income represented by profits in respect of products derived from Tasmania for use outside Tasmania in the case of certain companies.
48. Taxable amount in the case of certain mining companies.
49. Income of building societies.
50. Companies whose head office is not in this State.
Banking companies.
Insurance companies.
Life assurance companies.
Shipping companies.
Mercantile companies.
Savings banks.
Other companies.
51. Assessment where business of principal outside of State carried on by agent in State.
Agent liable to tax payable by principal.
Regulations regarding duties of agents.
Income of shipowners not residing in the State.
Master of ship to pay in certain cases.
Commissioner may retain goods in certain cases till tax is paid.
Commissioner may estimate value of goods, assess profits, and require payment of tax.
Importer or consignee may pay tax due by principal or agent.
Commissioner may obtain information from importer.
52. Temporary business—security for payment of tax.
53. Taxable amount, how ascertained in other cases.

- Basis of calculation.
Inclusions.
Provisions applicable to calculating gross amount of income.
Appreciation not included.
Deductions allowable.
Adjustment of losses.
54. What deductions not allowed.
 55. Commissioner to give notice of returns.
Persons to provide themselves with form of returns.
 56. Persons to furnish returns and declare to truth thereof within specified time.
Return of certain persons.
Return of companies.
Commissioner may require further returns.
Parties making default to be assessed by Commissioner.
Returns from all persons.
Return *re* residents.
Income of Commissioner.
 57. Commissioner may make assessment not exceeding £150 in certain cases.
Taxpayer may appeal.
 58. Assessment book, when to be made.
 59. Deposit of assessment book.
 60. Notice of assessment for income tax.
Commissioner to notify in notice of assessment date for lodging appeals.
Demand for tax may be forwarded with assessment.
 61. Assessment book may be added to and amended whilst in force.
 62. Objections to assessment.
 63. Definition of "year."

PART V.—PROVISIONS AS TO COMPANIES.

64. Public officer of a company—duties and liabilities.

PART VI.—OBJECTIONS, REVIEW, AND APPEAL.

65. Assessments good if not objected to.
66. Form of objections.
67. Commissioner may allow objections.
68. Objections to be sent to court of review.
69. Assessment book final unless objection made.
70. Sittings of court of review.
Officers of court.
71. Objections to assessment heard by court of review.
72. List of objections to be made.
73. Liability to assessment or tax not to disqualify judge.

74. Decision of court to be final, except as provided.
75. Court may examine on oath, and call for persons and papers
76. Practice and procedure.
77. Costs of objection.
78. How costs recoverable from objector.
79. How costs recoverable from Commissioner.
80. Commissioner to appear in support of assessments.
81. Commissioner may be represented at hearing of appeal, and call witnesses.
82. Adjournment of court or hearing of objection.
83. Appeal from decision of court of review on points of law.
84. Notice of appeal.
Filing and service.
Security for costs.
Appeal to be by special case.
Case to be set down.
85. Depositions, &c., may be used upon hearing appeal.
86. When appeal deemed to be abandoned.
87. Order of Supreme Court final.
88. Costs of appeal.
89. Result of appeal to be communicated.
90. One judge to hear appeal.
91. Powers of court may be exercised by a judge in chambers.
92. Judges to make rules.
93. Assessment may be acted on while appeal pending, subject to adjustment.

PART VII.—COLLECTION AND RECOVERY OF TAXES.

94. When payable.
95. Administrative powers.
Access to buildings, books, &c.
Evidence of any person may be required.
Party required to attend.
Oath may be administered.
Returns of deposits in banks, &c.
96. Tax, &c., to be a debt due to His Majesty.
97. Right to recover tax not suspended by appeal.
98. Recovery of tax paid on behalf of another person.
99. Statute of Limitations not to apply.
100. Demand of tax may be sent by post.
Several properties may be included in one demand.
101. If tax so demanded not paid within 30 days after demand proceedings may be taken.

102. Collector may in all cases name a place for payment of tax.
103. Unpaid tax may be recovered by judgment in Supreme Court.
104. Or may be levied by distress.
105. Procedure when name of owner cannot be ascertained.
106. Police to render assistance.
107. Recovery by ordinary process.
108. Judgment may be enforced against separate estate of married women.
109. Provision if too little tax is paid.
110. Provision if too much tax is paid.
111. Time limited for applications for refund.
112. Certificate for refund.
113. Release of taxpayer in case of hardship.
114. Amount of income tax paid elsewhere may be deducted.
115. Land tax to be a first charge upon the land.
116. Notice of intention to let or sell.
117. Commissioner may let from year to year.
118. Commissioner may apply to Supreme Court for sale.
119. Application of proceeds of sale.

PART VIII.—REGULATIONS.

120. Governor may make regulations.
Duties.
Security.
Returns.
Mode of payment.
Absentees.
Practice and procedure.
Fees and recovery.
Mode of estimating income, &c.
Where regulations contemplated.
Where insufficient provision.
121. Further power as to regulations.

PART IX.—SUMMARY JURISDICTION OF JUDGE OF SUPREME COURT.

122. Disputes may be settled by judge in chambers.
Judges to make rules.

PART X.—SUPPLEMENTAL.

123. Penalty for making false returns, &c.
124. Penalty for making false statements, &c.
125. Penalty for obstructing officers, &c.
126. Contracts, &c., affecting assessment, incidence of assessment, &c., void.
127. Penalties may be imposed by regulation.
128. Penalty on default by company.
129. Commissioner may require company to furnish return of shareholders, &c.

130. Company making default to be assessed by Commissioner.
131. Affidavits may be sworn before a commissioner or justice.
132. Power to inspect, &c.
133. Penalty for not permitting inspection.
134. Notices may be in writing or in print.
135. Service of notices.
136. Notice to produce documents in court.
137. How notices to be published in district.
138. Evidence.
139. Commissioner may appear in person, or by solicitor or other officer.
140. Time extended for doing acts.
141. Expenses of administration. Appropriation of penalties.
142. Court fees not to be payable.
143. Recovery of penalties.
144. No action to lie against officers where error in collection, &c., of tax not wilful.
145. Action against officers, &c.