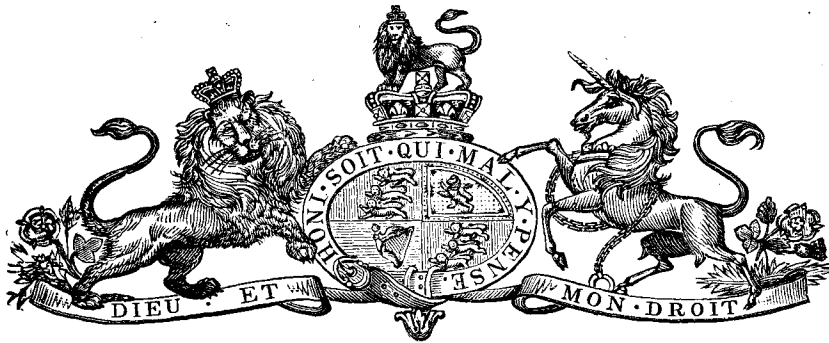


T A S M A N I A.



1894.

ANNO QUINQUAGESIMO-OCTAVO

VICTORIÆ REGINÆ,

No. 16.

See also Vic. No. 50
" 59 " " 20

 Amended by *61* Vict. No. *5*
62 " " 50
63 " " 25

See Regulations
Gazette. 1894 P. 1594
See Regulations
Gazette Extraordinary
Oct 29th '95.

AN ACT to impose a Tax upon Incomes A.D. 1894. and for other purposes. [21 August, 1894.] — 106301.

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 for all purposes be cited as "The Income Tax Short title Act, 1894."
- 2 This Act shall come into operation and take effect on the Thirty- Date of Act. first day of *July*, 1894.
- 3 The Acts set forth in the Schedule (1.) are hereby repealed to the Repeal. extent in the said Schedule specified, from and after the commencement of this Act: Provided that such repeal shall not—
 - i. Affect the past operation of any Act hereby repealed, or the sufficiency or insufficiency, validity or invalidity of anything done or suffered, or the payment or recovery of any Duty which may have become payable to Her Majesty under any Act hereby repealed; nor
 - ii. Interfere with the institution or prosecution of any proceeding in respect of any offence committed, or the recovery of any penalty or forfeiture incurred against or under any Act hereby repealed.

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 Interpretation.

4 In this Act, unless the context otherwise determines, the following words and expressions shall have the respective meanings hereby assigned to them ; that is to say—

“Balancing-day” means the day on which the financial year or half-year of any person liable to pay any tax pursuant to this Act ends :

“Commissioner” means the Commissioner of Taxes appointed under this Act :

“Company” includes—

Every company, association, partnership, or firm of more than Six persons, whether corporate or unincorporate, and wheresoever and howsoever incorporated, associated, or formed, which carries on business in this Colony :

Every mutual or co-operative company or association consisting of more than Six persons, whether in partnership or not, and whether for profit or not, which carries on business in this Colony :

Every company, association, or partnership which carries on business in this Colony under any Charter or Letters Patent :

“District” means a Taxation District proclaimed under the provisions of this Act :

“District Commissioner” means a District Commissioner of Taxes appointed under this Act :

“Gazette” means *The Hobart Gazette* :

“Income” includes profits, gains, rents, interest, commission, dividends, salaries, wages, allowances, fees, pensions, stipends, charges, and annuities :

“Income from personal exertion” means all income arising or accruing from any trade, whether carried on in *Tasmania* or elsewhere ; and all income consisting of salaries, wages, allowances, fees, commissions, pensions, or stipends :

“Income the produce of property” means any income not being income from personal exertion :

“Income Tax” means any Tax imposed by this Act :

“Land” includes all lands, tenements, buildings, and hereditaments, whether corporeal or incorporeal, and also includes all chattel interests in land :

“Manager” or “Public Officer” includes any agent or other person, not being the manager of any company which has not its head office or chief place of business in *Tasmania*, who conducts or carries on the business of such company in *Tasmania* :

“Mining Company” means any Company duly registered under the provisions of “The Mining Companies Act, 1884,” or “The Mining Companies (Foreign) Act,” or any Act repealed by such Acts :

“Notice” means any notice written or printed, or partly written and partly printed :

“Owner,” as applied to property, means the person who is possessed thereof, or who is deriving or who is entitled to derive any income or profits therefrom :

“Pension” includes every sum payable to or receivable by any person as a Retiring or Superannuation Allowance, and every sum received by any person in *Tasmania* as a Retiring or Superannuation Allowance from any source whatever :

Income Tax.

- “Person” includes company, and the word “residing” when used with respect to the word “person” shall be read as the words “having its head office or chief place of business” when applicable to the word “Company”:
- “Prescribed” means prescribed by the Regulations to be made under this Act, and where under this Act anything is required to be done in the “prescribed form,” it shall be sufficient if the same be substantially in the form so prescribed or to the like effect:
- “Return” includes all returns, declarations, statements, and particular information which shall be prescribed to be furnished:
- “Salary” and “Wages” mean any pecuniary remuneration received by any person for services performed by such person, and shall include all allowances, fees, and emoluments received in respect of the same services:
- “Taxpayer” includes every person who is liable to pay any Tax pursuant to this Act, and, for the purposes of any provision relating to any Return, includes every person required by any Regulation to furnish such Return:
- “Taxpayer in a representative capacity” means every taxpayer in respect of income to which such taxpayer is not beneficially entitled:
- “This Act” includes all Regulations to be made under it:
- “Trade” includes all professions, trades, businesses, employments, and occupations:
- “Treasurer” means the Treasurer of the Colony for the time being.

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5 This Act is divided into Parts as follows:—

Division of Act.

- Part I.—Administration of Act. Sects. 6 to 13.
 Part II.—Nature of Taxation. Sects. 14 to 30.
 Part III.—Public Officer of Companies. Sect. 31.
 Part IV.—Assessment of Income. Sects. 32 to 39.
 Part V.—Objections. Sects. 40 to 46.
 Part VI.—Review of Assessments. Sects. 47 to 55.
 Part VII.—Demand and Recovery of Tax. Sects. 56 to 64.
 Part VIII.—Miscellaneous. Sects. 65 to 80.

PART I.**ADMINISTRATION OF ACT.**

- 6** For the purposes of this Act the Governor in Council may, by Proclamation in the *Gazette*, from time to time declare any portion of *Tasmania* described or defined in such Proclamation to be a Taxation District, and may in like manner from time to time subdivide any such District into several Taxation Districts, and may abolish any one or more of such Districts and create new Districts, or if deemed desirable include the whole Colony under one such District.

Colony may be divided into Districts.

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Appointment of
Commissioner of
Taxes.

7 For the due administration of this Act the Governor in Council may from time to time appoint a fit and proper person to be called "The Commissioner of Taxes," and the Governor in Council may from time to time remove or suspend such Commissioner.

The Governor in Council may, from time to time, as often as any such Commissioner dies, resigns, is absent, or becomes incapable to act, or is removed or suspended, appoint, either permanently or temporarily, another fit and proper person to be Commissioner of Taxes in the place of the Commissioner so dying, resigning, being absent, or becoming incapable of acting, or being removed or suspended.

52 Vict. No. 31.

The person holding the office of Commissioner of Taxes under "The Land Tax Act, 1888," at the date when this Act comes into operation shall be deemed without further appointment to hold the office of Commissioner of Taxes under this Act, but without prejudice to the provisions herein contained.

Appointment of
District Com-
missioners,
Collectors, and
other officers.

8 The Governor in Council may, from time to time, appoint and employ such District Commissioners, Collectors, and other officers as he deems necessary and proper for the purposes of this Act; and may, from time to time, suspend from office or remove any such District Commissioner, Collector, or other officer and appoint another person in his place or stead.

Duties and
powers of officers.

9—(1.) The Commissioner, District Commissioners, Collectors, and other officers shall have such powers and perform such duties as the Governor in Council shall confer and impose upon them, including any powers and duties by this Act conferred or imposed upon the Commissioner.

(2.) Any power conferred or duty imposed upon a District Commissioner by this Act may be exercised by the Commissioner of Taxes, who may be appointed a District Commissioner in respect of any District proclaimed under this Act.

(3.) The office of Commissioner of Taxes, District Commissioner, Collector, or other officers may be held in conjunction with any other office in the public service.

Gazette notice of
appointments
sufficient.

10 A notification in the *Gazette* that any person therein named has been appointed a Commissioner, District Commissioner, Collector, or other officer for the purposes of this Act, shall be conclusive evidence of such appointment without further proof.

Secrecy to be
maintained.

11 Every person whosoever, appointed under or by this Act,—

i. Shall maintain, and aid in maintaining, the secrecy of all matters that may come to his knowledge in the performance of his official duties, and shall not communicate or discuss any such matter to or with any person whomsoever, except for the purpose of carrying into effect the provisions of this Act :

Oath to be taken.

ii. Shall, before he begins to act in the execution of this Act, take and subscribe such oath of fidelity and secrecy as may be prescribed, which oath may be administered by the Commissioner, or by any Justice of the Peace.

Penalty for breach
of intent of oath.

12 Every person who acts in contravention of the true intent of the oath which he has taken under this Act shall be liable, on

Income Tax.

summary conviction before any two Justices of the Peace, if such person shall elect to be tried before such Justices, or, if he shall not so elect, then upon conviction before the Supreme Court, to be fined a sum not exceeding Fifty Pounds, or to be imprisoned for any term not exceeding Three months, with or without hard labour, or to both fine and imprisonment. A.D. 1894.

13 If any person acts under this Act before he has taken the oath required to be taken by such person respectively, he shall, on conviction, be liable to a penalty of not less than Ten nor more than Fifty Pounds. Penalty for action prior to taking oath.

PART II.

NATURE OF TAXATION.

14 A Tax on all Income arising, accruing, received in, or derived from *Tasmania* shall be raised, levied, collected, and paid pursuant to this Act in the year 1894 and in every subsequent year. Income Tax payable.

Subject to the provisions of this Act the Tax to be so raised, levied, collected, and paid shall be at the following rates:— Incomes liable to taxation.

- i. On all Income derived from Personal Exertion, at the rate of Eight Pence for every Pound sterling of the taxable amount thereof:
- ii. On all Income the produce of Property, at the rate of One Shilling for every Pound sterling of the taxable amount thereof:
- iii. On all Income of any Company, at the rate of One Shilling for every Pound sterling of the taxable amount thereof.

And such Tax shall be paid by the person who has received any such Income as aforesaid or in whose favour any such Income has arisen or accrued.

Income shall be deemed to have accrued to a person within the meaning of this Act although the same may not be actually paid over to such person, but may have been reinvested, or accumulated, or capitalised, or otherwise dealt with in his name or interest or on his behalf.

15 The following incomes, revenues, and funds shall be exempt from Income Tax:— Exemption of certain incomes.

- i. The revenues of Municipal Corporations, Road Trusts, Town Boards, Marine Boards, Water Trusts, and every Local Authority receiving revenue of any kind for the purposes of or in relation to local self-government:
- ii. The incomes of companies, societies, or public bodies, or public trusts, not carrying on business and not being engaged in any trade, adventure, or concern for the purposes of profit or gain to be divided amongst the shareholders or members thereof:
- iii. The income of the Governor of *Tasmania*:
- iv. The income of the Private Secretary of the Governor of *Tasmania*:

Income Tax.

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- v. The salary of the Agent-General in *Great Britain* for *Tasmania*, and the officers of his Department :
- vi. The funds and incomes of societies registered under "The Friendly Societies Act of 1888," or under "The Trades Unions Act, 1889" :
- vii. Income arising or accruing to any person from Debentures, Inscribed Stock, or Treasury Bills issued or guaranteed by the Government of *Tasmania*, and redeemable elsewhere than in *Tasmania* :
- viii. Income derived as rent for the use and occupation of any land liable to pay Land Tax under "The Land Tax Act, 1888," or any Amendment thereof :
- ix. The income of every Company which has not its head office or chief place of business in *Tasmania*, and which carries on in *Tasmania* the business of Banking and no other business whatsoever :
- x. The income of every Company which has not its head office or chief place of business in *Tasmania*, and which carries on in *Tasmania* Life, Fire, Accident, Fidelity, Guarantee, or Marine Assurance or Insurance business and no other business whatsoever :
- xi. The income of every person arriving in *Tasmania* after the passing of this Act for a period of Twelve months after his arrival. The provisions contained in this Sub-section shall not apply to any Company nor to any person carrying on a trade in *Tasmania* :
- xii. All salaries or pensions of Officers of the Imperial Service :
- xiii. The income of every person not resident in *Tasmania* who carries on the business of shipowner or carrier by sea between *Tasmania* and any place or places outside *Tasmania*.

The exemptions declared by this Section shall not extend to the salaries and wages of persons employed by any such corporation, company, society, or institution, although the same be paid wholly or in part out of the income, revenues, or funds thereof.

Dates on which income tax shall be payable.

16 Income tax shall be due and payable for the year One thousand eight hundred and ninety-four on the First day of *October* in that year, and for every subsequent year on the First day of *July* in each and every such year.

Income tax, &c., to be a debt due to Her Majesty.

17 Income tax shall be deemed, when the same falls due or is payable, to be a debt due to Her Majesty, and shall be payable and paid to the Treasurer, or the prescribed persons, and shall form part of the Consolidated Revenue Fund.

Persons by whom income tax is payable.

18 Subject to the provisions of this Act, income tax shall be payable—

- i. In respect of the income of a company, by the public officer thereof :
- ii. In respect of the income of every person permanently or temporarily absent from or resident out of *Tasmania*, by the attorney or agent of such person ; and, for the purposes of this Act, every person in *Tasmania* receiving or having the receipt, management, disposal, or control of

Income Tax.

income on behalf of any person absent or resident as aforesaid, or remitting or paying income to such person, shall be deemed to be the agent of such person. The Commissioner may, if he think necessary, declare any person as aforesaid to be the agent of any other person, and the person so declared an agent shall be deemed such agent for the purposes of this Act: A.D. 1894.

- iii. In respect to the income of *cestuis que trust*, infants, lunatics, and persons under any legal disability, by the trustee, guardian, committee, or other person entitled, for the time being, to the receipt, management, disposal, or control of such income, or remitting or paying the same:
- iv. In respect to income paid under the decree or order of any Court or Judge to any receiver or other person, by such receiver or person, and independently of the title to such income, or any contingency, or uncertainty in respect of such title:
- v. In respect of every other income, and in all other cases, by the person to whom the income arises or accrues, or who is legally or equitably entitled to the receipt thereof.

And the persons by whom income tax is payable under Sub-sections i. to iv. of this Section inclusive shall be deemed to be "taxpayers in a representative capacity" within the meaning of this Act. Nothing in this Section shall be taken to relieve the person receiving the income from the taxpayer in a representative capacity from any tax due or payable in respect thereof.

19 Every taxpayer in a representative capacity, as regards the income to which he is entitled in such capacity, or of which, in such capacity, he has the management, receipt, disposal, remittance, payment, or control, shall be chargeable with the same income tax, and be subject in all respects to the same liabilities, as if the same were income arising or accruing to him beneficially; except that no such taxpayer (not being the public officer of a company) shall be personally liable for the payment of income tax beyond the amount or value of the income of which he has, in such capacity as aforesaid, the management, receipt, disposal, remittance, payment, or control.

Liability of
representative
taxpayer.

Income as regards which a taxpayer in a representative capacity is chargeable as aforesaid shall, for purposes of assessment, be deemed separate and distinct from income arising or accruing to him beneficially, and where a representative taxpayer is so chargeable as aforesaid as trustee of two or more estates under different instruments or appointments, the income of each such estate shall, for purposes of assessment, be deemed separate and distinct from that of the others.

20 Every taxpayer in a representative capacity who, as such, pays any income tax or costs under this Act, shall be entitled to recover from the persons entitled to the income taxed, in the proportions in which they are so entitled, or to retain out of any moneys that come to him in such capacity so much as shall indemnify him against such payments; and all such taxpayers are hereby indemnified to the extent of such payments against the persons respectively entitled to such moneys.

Indemnity to
representative
taxpayer.

Provided that, where any sum by way of fine or interest or costs under this Act has been imposed or incurred through the neglect or default of

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such taxpayer, the amount retained or paid in respect thereof may be recovered from such taxpayer by the persons so entitled as aforesaid.

Trustees and receiver in certain cases need only give the name and residence of persons entitled to trust property.

21 No trustee who has authorised the receipt of the profits arising from trust property by the person entitled thereto or his agent, where such person or agent has actually received the same under such authority, and is resident in *Tasmania*, and no receiver of any person being of full age, and resident in *Tasmania* (other than a lunatic, idiot, or insane person), who makes the Returns prescribed by this Act of the name and residence of such person, shall be required to do any other act for the purpose of assessing the income of such person, unless the Commissioner requires the testimony of such trustee or receiver in pursuance of this Act.

Married women how liable.

22 The income of a married woman shall be liable to assessment and taxation in like manner as if she were unmarried; provided that the income of any married woman living with her husband shall be deemed to be the income of the husband, and the Income Tax thereon shall be payable by him.

Taxable amount. how ascertained.

23 For the purpose of ascertaining the sum, hereinafter termed the "taxable amount," on which (subject to the deductions hereinafter mentioned) income tax is payable, the following directions and provisions shall be observed and carried out—

- i. The amount of taxable income from all sources for the year ending the Thirty-first day of *December* immediately preceding the year of assessment shall be taken as the basis of calculation, except for the year 1894, when the income from all sources for the Twelve months immediately preceding the First day of *July*, 1894, shall be taken as the basis of calculation :
- ii. In any case in which profits derived from any trade have been converted into stock-in-trade, or added to the capital of, or in any way invested in, such trade, such profits so converted, or added, or invested shall be deemed to be income, except in the case of a mining company where money is set aside solely for the purpose of developing and maintaining the mine :
 Provided, that if at any time any money so set aside by any Mining Company is not used for such purpose as aforesaid, but is distributed amongst the shareholders of such Company, such money shall be deemed to be part of the profits of the Company, and shall be subject to taxation under this Act :
- iii. When any taxpayer owns and occupies any land, such taxpayer shall be entitled to deduct from the income derived from such land, or from carrying on business on such land, an amount equal to Five Pounds per centum of the capital value of such land as ascertained by the Assessment Book for the time being in force under "The Assessment Act, 1887;" but notwithstanding anything hereinafter contained, such taxpayer shall not be entitled to deduct from such income any sum paid by way of interest in respect of any mortgage of or charge or encumbrance upon such land :

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- A.D. 1894.
- Revised 59th Dec 70 30*
- iv. When any taxpayer derives income from carrying on any agricultural, pastoral, or horticultural pursuits upon any land, the taxable amount of income which such taxpayer derives from carrying on such pursuits shall be a sum equal to one half of the rent paid for the use and occupation of such land, or, if no rent is paid for such use and occupation, then one-half of an amount calculated at the rate of Five Pounds per centum on the assessed capital value of such land. No taxpayer whose income is assessed under this Sub-section shall be entitled to make any deduction whatsoever from such Income under the provisions of this Act except the deductions mentioned in Sub-sections vi. and vii. of this Section :
- Provided, that if any taxpayer shall satisfy the Commissioner that the amount of income derived from carrying on such pursuits is not equal to one-half of such rent as aforesaid, or one-half of a sum calculated at the rate of Five Pounds per centum on such assessed capital value as aforesaid, then the income of such taxpayer shall be assessed at the amount actually derived from such pursuits, and shall be subject to such deductions as are provided by this Act :
- v. Income received by a taxpayer in respect of a share or interest in a company liable to income tax shall be deducted from the taxable amount; but such income shall be specified in the prescribed manner by the taxpayer in any Returns which the Commissioner may require to be made by him :
- vi. Where the taxable amount of the income derived by any person from all sources has been ascertained in accordance with this Act, and such amount does not exceed in any year One hundred and fifty Pounds sterling, then no Income Tax shall be payable by such person during that year :
- Revised 59th Dec 70 30*
- vii. Where the taxable amount of the income derived by any person from all sources has been ascertained in accordance with this Act, and such amount exceeds One hundred and Fifty Pounds but does not exceed Four hundred Pounds, then such person shall be entitled to a deduction by way of exemption of One hundred and twenty Pounds :
- viii. The taxable amount of the income of any Savings Bank established under the Act of Council, 12 *Victoria*, No. 1, shall be assessed at an amount equal to Five Pounds per centum of the amount of the Reserve Fund on the Thirty-first day of *December* in the year immediately preceding the day upon which such income shall be assessed :
- ix. Until the total amount of the income received by or accruing to any Mining Company shall be equal to One-half the cash contributed by its Shareholders to the capital expenditure of such Company, the taxable amount of such Mining Company in any year shall be assessed at an amount equal to One-half of the total income thereof for such year :
- x. Where a person outside the Colony (herein termed the Principal) who by means of any person in the Colony (herein termed the Agent), or who himself during a temporary

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residence in the Colony, sells or disposes of in the Colony goods, wares, or merchandise, or other personal property for the Principal (whether the moneys arising therefrom are paid or received by the Principal directly or otherwise), the taxable amount of the income derived by the Principal in respect of the business carried on in the Colony by means of such Agent shall be assessed at an amount equal to Five Pounds per centum upon the total amount actually received for such goods, wares, or merchandise, or other personal property : such income shall be deemed to be income the produce of property. No Taxpayer whose income is assessed under this Sub-section shall be entitled to make any deduction whatsoever from such income under the provisions of this Act :

- xI. In all other cases the taxable amount shall be the total amount of income arising or accruing to any person from all sources and liable to taxation under this Act :
- xII. Shillings and pence, and fractions thereof, shall not be included in the taxable amount.

Deductions from taxable amount.

24 From the taxable amount so ascertained as aforesaid every taxpayer shall be entitled to deductions in respect of the annual amount of—

- I. Losses, outgoings, and expenses actually incurred by the taxpayer in the production of his income :
- II. Any sums paid by the taxpayer by way of interest in respect of any mortgage of, or charge or incumbrance upon, any real or personal property :
- III. Sums expended for the supply, repair, or alteration of implements, utensils, and articles employed by the taxpayer for the purposes of his trade ; such sums shall be estimated on the annual average of the sums expended for such purposes during the Three years preceding the year of assessment, or if such average cannot be struck, the amount to be deducted shall be the sum expended for such purposes during the year immediately preceding the year of assessment :

Provided that where in any income derived from trade set apart by the taxpayer by way of a fund to cover the depreciation of such implements, utensils, and articles, or to be devoted to any underwriting account, the amount so set apart for the year immediately preceding the year of assessment may, subject to the approval of the Commissioner, be deducted instead of the sums so expended as aforesaid.

- IV. Where a Company, whether registered in *Tasmania* or elsewhere, in which a taxpayer has shares is in liquidation, all sums actually paid by such taxpayer by way of calls on contribution to such Company shall be deducted from the net amount of income the produce of property, but if such income do not amount to the sum of such calls or contribution the difference or, if there be no net income, the produce of property, then the whole of the sum of such calls or contribution shall be deducted from the income derived from personal exertion.

Where a taxpayer, either alone, or with other persons, carries on, or is interested as a partner in, more than one trade, and makes a profit in

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one or more of such trades, and a loss in another or others, such taxpayer shall be entitled to deduct the sum of the losses from that of the profits.

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25 No deduction shall, in any case, be made in respect of any of the following matters:

What deductions not allowed.

- i. The cost incurred in the maintenance of the taxpayer and his family or household establishment:
- ii. Domestic or private expenses:
- iii. Any loss or expense which is recoverable under any insurance, or contract of indemnity:

Nor, as regards income derived from any trade, in respect of any of the following matters; viz:—

- iv. Any moneys not wholly and exclusively laid out or expended for the purposes of the trade:
- v. The rent or value of or cost of repairs or alterations of any premises not occupied for the purposes of the trade, or of any dwelling-house, or domestic premises, except such part thereof as may be occupied for the purposes of the trade:
- vi. Any debts owed to the taxpayer, except such as shall be proved to the satisfaction of the Commissioner to be bad or doubtful; and deductions for doubtful debts shall be made according to the value at which the Commissioner shall estimate them.

26 Every Company which has during the year 1894 paid any Duty under Schedule B. of "The Real and Personal Estates Duties Act, 1880," or any Amendment thereof, shall be entitled to deduct from the amount of the Tax payable under this Act for the year 1894 an amount equal to the total sum which such Company has paid under the said Schedule B.

Abatement in respect of Dividend Tax already paid.

27 Every Company which in the year One thousand eight hundred and ninety-four, or in any subsequent year, shall have paid any Duty under Section Five of "The Real and Personal Estates Duties Amendment Act, 1892," shall be entitled to deduct the amount thereof from the taxable amount under this Act.

Abatement in respect of Real Estate Duty.

28 Where any Company is in liquidation, or is being wound up, or is ceasing to carry on business, and any sum or sums of money are being distributed to the Shareholders of such Company, such amount thereof as is equivalent to the Capital of such Company actually paid up in cash shall not be liable to Income Tax under this Act; but all moneys over and above such amount as aforesaid shall be liable: Provided that in the case of any Mining Company in liquidation or being wound up, a sum equal to the total income which may previously to such liquidation have been exempted under the provisions of Section Twenty-three, Sub-section (ix.) of this Act shall be deducted from the amount which under this Section would otherwise have been free from tax.

Moneys received from Company in liquidation exempt.

29 Where any taxpayer residing in *Tasmania* derives any income from any source out of *Tasmania* such taxpayer shall be entitled to deduct from the amount of income tax payable by him under this Act such sum as he shall prove to the satisfaction of the Commissioner to

Amount of Income Tax paid elsewhere may be deducted.

Income Tax.

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have been paid by him upon such income by way of income tax in *England* or elsewhere.

Exemption in
certain cases from
Income Tax.

30 In every case in which any taxpayer is in receipt of a pension from which deductions are made before payment thereof for the purpose of making a provision for the wife or family of such taxpayer, and such deductions are not within the control of such taxpayer, income tax shall not be payable under this Act in respect of any such deductions.

PART III.**PUBLIC OFFICER OF COMPANIES.**

Public officer of
a company.

31 Every company liable to income tax under this Act shall at all times be represented by a person residing in *Tasmania*; and a place within the said Colony shall be appointed, from time to time, by such company, at which any notices or other instruments under this Act affecting the company may be served or delivered.

i. Such person shall for the purposes of this Act be called the Public Officer of the company and shall be appointed—

(a) In the case of a company having a Board of Directors or Managers in *Tasmania*, within One month after the passing of this Act.

(b) In the case of a company not having such Board as aforesaid, within Three months after the passing of this Act.

Provided that, for the purposes of the first assessment under this Act, the Public Officer of any company shall be such managing director, director, secretary, or other officer as the Commissioner shall nominate for that purpose.

ii. The office of Public Officer shall be kept constantly filled by every company; and such company shall appoint a person to be its Public Officer from time to time, as may be necessary.

iii. Every company failing or neglecting, within the time required by this Act, to appoint its Public Officer, or failing or neglecting to fill any vacancy in that office as prescribed, or to name a place at which notices or other instruments may be served or delivered, shall be liable to a penalty not exceeding Fifty Pounds for every day during which such neglect continues.

iv. Every notice, process, or proceeding which, under this Act or the Regulations, may be given to, served upon, or taken against any company, may be given to, served upon, or taken against its Public Officer; and if, at any time, there be no Public Officer, then any such notice, process, or proceeding may be given to, served upon, or taken against any officer or person acting or appearing to act in the business or affairs of such company.

v. Every Public Officer shall be answerable for the doing of all such acts, matters, or things as are required to be done under this Act or the Regulations by a taxpayer, and in default shall be liable to such penalty as is thereby provided.

Income Tax.

- vi. Any act, return, or representation done or made by a Public Officer in respect of any matter or thing required to be done or performed under this Act or the Regulations, relating to the business of the company of which he is such Public Officer, shall be deemed the act, return, or representation of such company, and shall be of the same force and effect and be accompanied by the same consequences as if made by such company. A.D. 1894.
- vii. Every company established or beginning to carry on business in the Colony after the passing of this Act shall within One month thereafter appoint its Public Officer, and give to the Commissioner in writing the name of a place for delivery of notices and other instruments as aforesaid.
- viii. The absence or non-appointment of a Public Officer shall not exonerate any company from the necessity of complying with the provisions of this Act or the Regulations hereunder, or from the penalties of failing to comply therewith.

PART IV.**ASSESSMENT OF INCOME.**

32 The Commissioner shall, in the prescribed manner, give, or cause to be given, not less than Thirty clear days' notice in every District, of the time and place at which all taxpayers residing, or having their usual places of business in such district, shall furnish returns of their incomes; such notice shall state the place or places at which the forms of Return may be applied for and obtained; and it shall be the duty of all such taxpayers, and all persons required by any Regulation to furnish any such Return, to apply for the forms of Returns; and any person failing to furnish any such Return shall not be relieved from any penalty by reason only of his having received no notice to furnish the same, or of the form of Return not having been delivered to him. Commissioner to give notice of Returns.

Persons to provide themselves with forms of Returns.

33 Every taxpayer shall, upon the publication of such notice, prepare a statement setting forth the particulars of his income and the deductions which he is entitled to make therefrom, in the form set forth in the Schedule (2.) hereto, and shall deliver a Return of his income in the form set forth in Schedule (3.) hereto, within the period to be mentioned in the said notice, to the Commissioner or other person appointed to receive the same. Persons to furnish Returns and declare to truth thereof.

- i. The Returns furnished by or on behalf of a company shall contain such particulars, be in such form, and be furnished to the Commissioner at such time, as may respectively be prescribed; at the foot of every such Return there shall be added a declaration by the Public Officer furnishing it that the same is true and accurate in all particulars: Returns of companies.
- ii. The Commissioner may, when and so often as he thinks necessary, require any person to make further or fuller Returns respecting any matter of which a Return is authorised or prescribed by this Act or by Regulation, or to prepare and deliver to him within a time to be named Commissioner may require further Returns.

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Parties making default to be assessed by Commissioner.

Commissioner if dissatisfied may make inquiry and summon witnesses.

Party summoned to attend.

Returns from all persons.

Income tax of Commissioner.

Assessment Book when to be made.

by him the particulars in respect of which such person is liable to taxation under this Act, and of the deductions made therefrom, and of all other details in relation thereto which he may require :

- iii. If any taxpayer makes default in furnishing any Returns, or if the Commissioner is not satisfied with the Return furnished by any taxpayer, he may make an assessment of the amount on which in his judgment income tax ought to be charged under this Act, and thereupon shall give notice thereof to the taxpayer to be charged ; and the amount so assessed shall be the amount on which income tax shall be payable : Provided that such assessment shall be subject to appeal, but where the taxpayer has made default as aforesaid he shall not be entitled to any costs on appeal :
- iv. If the Commissioner is not satisfied with any Return furnished by any taxpayer, he may make further inquiry by writing, and if the Commissioner does not within Fourteen days receive any answer, or receives an unsatisfactory answer, it shall be lawful for him, by summons in a form to be prescribed, to require such persons as he may think fit to attend before him at his office, or at such place as he may think fit, and to produce such books, papers, documents, and evidence touching the assessment in question as may respectively be in their custody or control, and then and there to be examined by the Commissioner with regard to the Return ; every person so summoned, on being tendered the prescribed sum for his expenses, shall be bound to obey the summons, and to answer truthfully all questions on such examination ; and in default thereof the person so failing, without lawful excuse, shall upon conviction incur a penalty not exceeding One hundred Pounds :
- v. The Commissioner may direct any person, whether entitled to exemption or not, to make such Return or Returns of his income, with such particulars in respect thereto, and of the deductions to be made therefrom, and of all other details in relation thereto, which he may require :
- vi. If the Commissioner or any District Commissioner is liable to income tax, the same shall be assessed by such person and in such manner as the Governor may, from time to time, by notification published in the *Gazette*, appoint in that behalf ; and such person shall have the like powers in respect thereof as are hereinbefore conferred on the Commissioner in respect of other incomes ; and every Commissioner or District Commissioner shall have the like right of appeal from assessment as any other person.

34 The Commissioner shall, on or before the prescribed day, in the year One thousand eight hundred and ninety-four, and on or before the First day of *April* in every subsequent year, cause an Assessment Book to be prepared in the prescribed form and manner for each District for the time being ; and any alteration or correction in any Assessment Book authorised to be made on appeal from assessment as hereinafter provided shall be made forthwith, and all other necessary alterations, corrections, and additions shall be made, as the occasion arises, in the Assessment Book to which the same shall relate.

Income Tax.

35 The Commissioner, or any person authorised in writing by him, may, at all reasonable times, inspect, free of charge, all Rate Books, Assessment Books, and all other books and documents in the custody of the Town Clerk, or any other officer of the Cities of *Hobart* and *Launceston*, or the Council Clerk, or other officer of any Municipality, or the Secretary of any Town Board, or any officer of any Road Trust, and all deeds, certificates, and other evidences of title, books, returns, accounts, and documents in the Lands' Titles Office, or the Office for the Registration of Deeds, or the Office of the Supreme Court, or in any other public office, and may take copies thereof, or extracts therefrom. Any person obstructing or hindering the Commissioner or the person so authorised shall be liable to a penalty of Fifty Pounds.

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Power to inspect
Rate Books, &c.

36 Upon the completion of every Assessment Book, such book, or a true copy thereof, shall be deposited in the Office of the Commissioner. Such book or copy shall not be open to public inspection; but every taxpayer shall, on payment of the prescribed fee, be entitled to a copy of the entries therein relating to the assessment of his income certified by or on behalf of the Commissioner.

Deposit of Assessment
Book.

37 Upon the completion of every Assessment Book, the Commissioner shall, in the prescribed manner, give notice every year to every taxpayer whose name appears in such book of the particulars of the assessment of his income, and the amount of the tax payable by him in respect thereof; such notice shall be designated the "Notice of Assessment for income tax."

Notice of assess-
ment for income
tax.

38 During the time that any Assessment Book is in force the Commissioner may, from time to time—

Assessment
Book may be
added to and
amended whilst
in force.

- i. Place thereon the name of any person of whose liability to taxation he is satisfied, and erase therefrom the name of any person not so liable:
- ii. In his discretion, whether notice of appeal has been given or not, alter or reduce any assessment or class of assessments: The prescribed notice shall be given to the persons affected (if any) of any addition to, or alteration or amendment of, the Assessment Book, or any assessment:
- iii. Every person affected by any such addition, alteration, or amendment shall be entitled to appeal therefrom in the same manner as from an original assessment. All notices and other proceedings prescribed with respect to original assessments, and appeals therefrom, and the hearing thereof, shall, so far as possible, apply with respect to such additions, alterations, or amendments, and appeals therefrom:
- iv. Subject to such right of appeal as aforesaid, every assessment so added to, reduced, altered, or amended, shall have the same effect, and be accompanied by the same consequences as an original assessment, and the Assessment Book so added to, altered, or amended, shall be the Assessment Book for the District to which it relates.

39 In assessing the income of any person, the Commissioner shall have power to allow the statement of such income to be made up at the nearest balancing-day of such person to the 31st day of *December* in

Definition of
"Year."

Income Tax.

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any year, and, in case any person has two balancing-days in the year, then the Commissioner may accept a statement of income for Twelve months, divided into two parts, one of which shall show the income for the Six months ending on the balancing-day nearest the 31st day of *December* in any year, and the other the income for the Six months immediately preceding that period.

PART V.

OBJECTIONS.

Any person may object to assessment.

40 Any person feeling aggrieved by reason of any assessment made by the Commissioner, and in which such person is interested, may object as herein provided.

Time for objections. No objection heard if not sent in prescribed time.

Rep'd 59 sec. No 20
41 The Commissioner shall give public notice that all objections to any assessment made by him in any District are to be sent in to him on or previous to a day to be specified in the notice. And no objection shall be entertained which is not lodged with the Commissioner on or before the last day appointed for lodging objections.

All assessments deemed good if not objected to.

42 If any person entitled to lodge an objection to any assessment fails to do so, or fails to prove his objection, such person shall pay the tax that may be shown by the Assessment Book to be payable by him.

Form of objections.

43 Every objection shall be in writing, under the hand of the objector or his agent, and shall be made in the prescribed form, and shall be delivered or posted to the Commissioner on or before the last day appointed for receiving objections.

Commissioner may allow objections.

44 The Commissioner shall consider the objections, and may make such inquiries thereon or relating thereto as he thinks fit, and, if he thinks that any objection should be allowed, or that any person has a well-founded ground of complaint, he may alter or amend the assessment accordingly ; but if not, then such objections shall be heard and determined as hereinafter provided.

Objections to be sent to Judge of Supreme Court.

45 Where objections are made to any assessment the Commissioner shall, on or before the day appointed for the review of the assessments, deliver or transmit the original objections to the Judge of the Supreme Court or other person who is to hear and determine the same.

Assessment Book final unless objection made.

46 Where no objections are made to any assessment, or where objections have been allowed or been withdrawn, the Assessment Book, signed by the Commissioner, shall be the Assessment Book for the District to which it relates.

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PART VI.

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REVIEW OF ASSESSMENTS.

47 All objections against any assessment made by the Commissioner under this Act shall be heard and determined in the manner hereinafter mentioned by a Judge of the Supreme Court or the Commissioner in Bankruptcy at *Launceston*, or such other person as the Governor in Council may appoint; and every such appeal shall be heard with closed doors.

Objections to Assessment heard by Judge.

48 The Governor in Council may from time to time appoint any Stipendiary Magistrate to hear and determine any objection against any Assessment made under this Act.

Stipendiary Magistrate may be appointed to hear objections.

49—(1.) A Judge of the Supreme Court shall sit for the purpose of hearing and determining objections under this Act, at such times and places as the Governor in Council may from time to time appoint.

Governor in Council to appoint sittings of Court.

(2.) The Commissioner in Bankruptcy at *Launceston*, or any Stipendiary Magistrate appointed as hereinbefore mentioned, shall sit for the purpose of hearing and determining objections under this Act at such times and place as the Governor may from time to time appoint.

50 The Commissioner shall give not less than Fourteen days' notice by public advertisement of the time and place appointed by the Governor in Council for the hearing of objections.

Notice of Court to be held.

51 The Judge, Commissioner in Bankruptcy, or Stipendiary Magistrate appointed as aforesaid, as the case may be, shall, in respect of the examination of witnesses, their expenses, the production of papers and documents, have all the powers and authorities conferred by "The Small Debts Act, 1887," upon a Judge of the Supreme Court, and may make such Order as to costs as he thinks proper, and every such Order shall be final.

Judge, &c., may examine on oath, and call for persons and papers.

52 The Judge, Commissioner in Bankruptcy, or Stipendiary Magistrate appointed as aforesaid, as the case may be, shall have full power of hearing and determining all objections to the assessments of the income of any person, and may alter the Assessment Book accordingly; and may award costs to be paid by the objector in any case where he shall deem the objection to be of a frivolous or vexatious nature.

Judge, &c. to settle objections; may award costs.

words inserted above No 50

53 The Commissioner, District Commissioner, or other officer may appear in support of the assessment, and any person objecting thereto shall appear in person or by his solicitor.

Commissioner to appear in support of assessments.

54 The Judge, Commissioner in Bankruptcy, or Stipendiary Magistrate appointed as aforesaid, as the case may be, shall initial all the alterations, insertions, and erasures, if any, made by him in each Assessment Book, and shall sign the Assessment Book and deliver or transmit it to the Commissioner; and the Assessment Book so signed, or so corrected and signed, shall be the Assessment Book for the District to which it relates.

Judge, &c. to sign amended Assessment Book.

55 The decision of the Judge, Commissioner in Bankruptcy, or Stipendiary Magistrate appointed as aforesaid, as the case may be,

Decision of Judge, &c., to be final.

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on all objections coming before him, and on all other matters coming within his cognizance relating to the assessments, shall be final and conclusive.

PART VII.

DEMAND AND RECOVERY OF TAX.

Demand of Tax may be sent by post.

56 Before legal proceedings are taken for the recovery of any Tax under this Act the Commissioner, District Commissioner, or a Collector shall forward a demand in writing by the post, addressed to the usual or last known place of abode of the person liable to pay the same, setting forth in such demand the amount of Tax due, the place where the same is to be paid, the hours of the day between which such payment is to be made, and the place where and date when such demand is posted, and thereupon such Tax shall be payable at the place named in such demand.

Whenever any such demand is sent by the post the Commissioner or Collector shall retain a duplicate of the demand : and the production by the Commissioner or Collector of such duplicate shall be evidence of the demand having been delivered to the person to whom it is addressed on the day on which such demand would, in ordinary course of post, have been received at the Post Office where letters addressed as aforesaid would be finally received for delivery.

If Tax so demanded not paid within 28 days after demand proceedings may be taken.

57 All persons liable to pay any Tax demanded as aforesaid are hereby required to pay the same at the place and between the hours of the day mentioned in such demand ; and in case the amount of Tax mentioned in such demand is not paid within Twenty-eight days after the day on which such demand would in the ordinary course of post have been received at such last-mentioned Post Office, such proceedings may be had for the recovery of such amount of Tax as are hereinafter mentioned.

Payment may be made by post.

58 Notwithstanding anything contained in this Act, the amount of Tax so demanded as aforesaid may be forwarded to the Commissioner or Collector by post, or may be transmitted to him by Money Order, which shall be issued free of poundage by every officer of the Post Office charged with the duty of issuing Money Orders, so that the same shall in the ordinary course of post be delivered to the Commissioner or Collector within the said period of Twenty-eight days ; and any letter or packet containing any such amount of Tax or Money Order for the same addressed to any Commissioner or Collector which is posted at any Post Office shall be registered free of charge, and transmitted to such Commissioner or Collector free of postage : Provided, that on the outside of such letter or packet the sender thereof shall endorse the words " Income Tax " and subscribe his name and address : Provided also, that no such person sending any such letter or packet by the post shall be relieved from liability to pay the amount of Tax demanded unless such amount of Tax is actually received by the Commissioner or Collector.

Unpaid Tax may be recovered by judgment in Supreme Court.

59 If any person liable to pay any Tax under this Act shall neglect to pay the same before the expiration of the said period of Twenty-eight days, the Commissioner, without prejudice to his right to recover such

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Commissioner, upon being satisfied that too much in amount has been paid, shall, with the approval of the Governor in Council, give a Certificate to that effect, on production whereof the Treasurer shall refund the proper amount in each case to the Taxpayer or person entitled to receive the same.

PART VIII.

MISCELLANEOUS.

Governor in Council may make Regulations.

65 The Governor in Council may from time to time make Regulations for regulating—

- i. The duties of all persons engaged or employed under or in the administration of this Act :
- ii. The security to be given by any such person, the limits of districts and places within which any such persons are to act :
- iii. The Returns to be furnished to the Commissioner, and the form and contents thereof, and the time and mode of furnishing the same ;
- iv. The mode to be adopted in estimating any income and the valuation of the profits derivable and accruing from the ownership or occupation or ownership and occupation of land, the profits arising from trades, professions, or businesses, and the income from pensions, salaries, or annuities :
- v. The mode of payment of any tax :
- vi. The mode of carrying out the objects of this Act, in respect of all matters in this Act in connection with which the word "prescribed" occurs in any Section thereof, and generally for carrying out all matters of detail in connection with the said Act :
- vii. Where there is no provision in this Act, or no sufficient provision in respect of any matter or thing necessary to give effect to this Act, in what manner and form the want of provision or insufficient provision shall be supplied.

And may by such Regulations appoint such penalties as he deems necessary for enforcing compliance with such Regulations ; but no such penalty shall exceed the sum of Ten Pounds.

Further power as to Regulations.

66 The Governor in Council may make all such other Regulations, either applicable generally or to meet particular cases, as may be necessary or desirable to carry out the objects and purposes of this Act, or as may be convenient for the administration thereof.

Publication of Regulations.

67 All such Regulations shall be published in the *Gazette*, and shall be laid before both Houses of Parliament within Fourteen days from the publication thereof, if Parliament be then sitting, and if Parliament be not then sitting, then within Fourteen days after the beginning of the next Session, and upon publication in the *Gazette* all such Regulations shall have the force of law.

Service of notices.

68 All notices by this Act required to be given by the Commissioner or any officer under this Act to any person may, except as otherwise provided, be served personally upon such person, or left with some inmate of his place of abode, or by forwarding the same by post addressed to the usual or last known place of abode of such person.

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69 Every notice, demand, or like document given by or on behalf of the Commissioner under this Act may be in writing or in print, or partly in writing and partly in print, and shall be sufficiently authenticated if the name of the Commissioner or officer by whom the same is given shall be printed thereon. A.D. 1894.
Notices may be in writing or print.

70 The production of any Assessment Book, or of any document under the hand of the Commissioner purporting to be a copy of or extract from any Assessment Book, shall be conclusive evidence of the making of the assessment, and, except in the case of proceedings in appeal against the assessment, when the same shall be *prima facie* evidence only, shall be conclusive evidence that the amount and all the particulars of such assessment appearing in such book or document are absolutely correct; and in all questions and proceedings under any law now or hereafter to be in force relating to any Tax, Rate, or Duty, and in all other proceedings whatsoever, it shall be sufficient to refer to an entry in the Assessment Book in force for the time being under this Act for any District, and such entry shall be received as conclusive evidence that the income specified therein is, at the date of the reference, and has been from the commencement of the period to which such Assessment Book applies, of the amount therein set forth; and such entry may be proved by an extract from the Assessment Book purporting to be signed by the Commissioner. Evidence.

71 If any person—

- i. Knowingly and wilfully makes any false Return or false statement in any Returns, or makes any false answer for the purpose of evading or enabling any other person to evade assessment or taxation; or
- ii. By any falsehood, wilful neglect, fraud, art, or contrivance whatsoever, evades or attempts to evade assessment or taxation;—

Penalty for making false Returns, &c.

he shall be liable to pay for each offence a penalty of not less than Five Pounds nor more than One hundred Pounds; and in any case where the offence was an evasion of assessment or taxation, or an attempt to evade assessment or taxation, the person offending shall be liable to be assessed and taxed treble the amount of the tax to which such person would otherwise be liable.

72 If any person fails or neglects to furnish to the Commissioner any Returns within the prescribed time, he shall be liable to pay a penalty of not more than Five Pounds. Penalty for failure to furnish Return.

73 Any person who in any declaration authorised or prescribed by this Act knowingly and wilfully states any matter or thing which is untrue, shall be guilty of Perjury, and shall be dealt with accordingly. Persons making false declaration, &c., guilty of perjury.

74 If any company makes default in complying with any provision of this Act, such company shall, where no other penalty is provided by this Act, incur a penalty not exceeding Five Pounds for every day during which such default continues: and every director and manager of the company who knowingly and wilfully authorises or permits such default shall incur the like penalty. Penalty on company making default in complying with this Act.

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Penalty for obstructing officers, &c.

75 If any person shall obstruct any officer acting in the discharge of his duties under this Act, or shall refuse or neglect to answer any lawful question put by any such officer relating to the income of such person, or shall give any false or evasive answer, he shall be liable to a penalty not exceeding Fifty Pounds.

Recovery of penalties.

76 All offences against this Act, or any Regulations, and all penalties and sums of money imposed or made payable by this Act, or by any Regulation, shall, where no other mode of proceeding is provided, be heard, determined, and recovered in a summary way by and before any Two Justices of the Peace, in the mode prescribed by *The Magistrates Summary Procedure Act.*

Appropriation of penalties, &c.

77 All penalties imposed under this Act, or any Regulation, and all costs recovered from any person in any proceeding for the recovery of any Tax under this Act, shall be paid to the Treasurer and shall form part of the Consolidated Revenue Fund.

Disputes may be settled by Judge in Chambers.

78 If any person disputes his liability to pay any Tax under the provisions of this Act, such dispute may be summarily settled by a Judge of the Supreme Court sitting in Chambers, and the decision of such Judge shall be final.

Action against officers, &c.

79 Unless otherwise expressly provided, no action shall lie against any officer or any other person for anything done in pursuance of this Act unless notice in writing of such action is given to the defendant at least One month before the commencement of the action, and such action is commenced within Three months after the cause of action has accrued; and in any action against any officer or person for anything done in pursuance of this Act or in the execution of the powers or authorities conferred thereby or by the Regulations, the defendant in such action may plead the general issue and give this Act and the special matter in evidence at the trial.

Limitation of Act.

80 This Act shall continue and be in force until the Thirty-first day of *December*, One thousand eight hundred and ninety-seven, and no longer.

SCHEDULE.

(1.)

<i>Date of Act.</i>	<i>Title of Act.</i>	<i>Extent of Repeal.</i>
43 Vict. No. 12.	"The Real and Personal Estates Duties Act, 1880."	Schedule B. & Sections 39, 41, and 42.
44 Vict. No. 15.	"The Real and Personal Estates Duties Amendment Act, 1880."	Section 3.

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(2.)

STATEMENT CONTAINING PARTICULARS OF INCOME.

<i>Gross Income from all sources.</i>	<i>Amount of Income.</i>
FROM PROPERTY,	
Derived or accrued during the Year ending the 31st day of December, 189 .	£
1. From interest of money on deposit, mortgage, bonds, debentures, or otherwise	
2. From dividends of every description	
3. From annuities or other annual payments	
4. From mines	
5. From any property wheresoever situate not coming within any of the foregoing heads	
TOTAL GROSS INCOME derived or accrued from property for the Year 189	£
FROM PERSONAL EXERTION;	
Derived or accrued during the Year ending the 31st day of December, 189 .	
1. From the trade, business, manufacture, adventure, or concern carried on by at [Insert name of firm, partnership, or company if any.]	
2. From the trade, business, manufacture, adventure, or concern carried on by me at	
3. From the profession, employment, or avocation of a exercised or carried on by me at	
4. From salary, wages, allowances, fees, commissions, pensions, or stipends received or accrued to me as at ...	
5. From buying and selling shares of every description, if not in- cluded under any of the above-mentioned heads.....	
6. From buying and selling land, if not included under any of the above-mentioned heads.....	
7. From carrying on any agricultural, pastoral, or horticultural pursuits, which may be estimated at one-half the rent paid in respect of the land upon which such pursuits are carried on, or one-half of an amount calculated at the rate of Five Pounds per centum upon the assessed capital value of such land.....	
8. From any other source not included under the above heads	
TOTAL GROSS INCOME derived from Personal Exertion during the Year 189	£
DEDUCTIONS in respect of Income the produce of Property.	
1. Losses, outgoing, and expenses actually incurred in the pro- duction of the income.....	
2. Income from shares in companies liable to Income Tax	
3. Sums paid by the taxpayer by way of interest in respect of any mortgage of or charge or encumbrance upon any property ...	
4. Calls payable in respect of shares in any company in liquidation	
5. Income received from Trust estates and in respect of which Income Tax has been paid by the Trustees.....	
TOTAL DEDUCTIONS in respect of Income the produce of Property.....	£
DEDUCTIONS in respect of Income from Personal Exertion.	
1. Losses, outgoing, and expenses actually incurred in the pro- duction of income	
2. An amount equal to Five Pounds per centum of the assessed capital value of any land owned and occupied by any person in carrying on any trade, business, profession, employment, or vocation	
TOTAL DEDUCTIONS in respect of Income from Personal Exertion.....	£
Net income of wife of taxpayer	£

(Observations and Directions to be filled in by the Commissioner.)

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(3.)

RETURN OF INCOME.

I [*insert here full name*] of [*insert here address and occupation*] do hereby declare that I have prepared a Statement setting forth the particulars of all Income received by me and in respect of which I am liable to taxation under "The Income Tax Act, 1894," and the Regulations made thereunder, and the particulars of the deductions which I am entitled to make under the provisions of the said Act and Regulations. And I further declare, according to the best of my information, judgment, and belief, as follows :—

1. The GROSS INCOME which I derived or which accrued to me as the Produce of Property during the year 189 amounted to the sum of £

and

The DEDUCTIONS which I am entitled to make therefrom amounted to the sum of

2. The GROSS INCOME which I derived or which accrued to me from Personal Exertion during the year 189 amounted to the sum of...

and

The DEDUCTIONS which I am entitled to make thereupon amounted to the sum of

3. The NET INCOME of my wife during the year 189 amounted to the sum of

Dated this day of 189 .

[Usual Signature.]