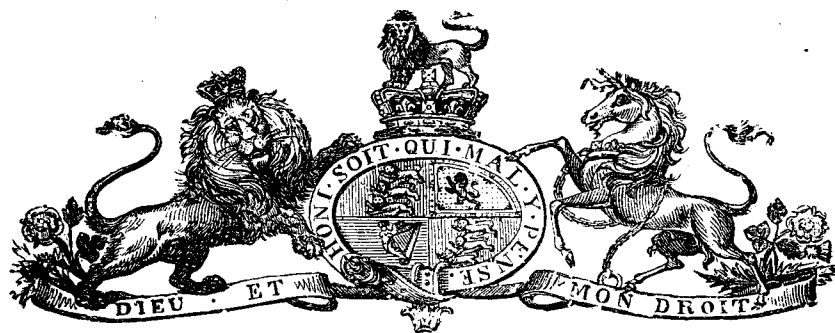


T A S M A N I A.



1898.

ANNO SEXAGESIMO-SECUNDO

VICTORIÆ REGINÆ,

No. 50.



AN ACT to continue certain provisions of A.D. 1898
“The Income Tax Act, 1894,” and to amend
the same. [29 October, 1898.]

WHEREAS it is desirable to continue “The Income Tax Act, 1894,” so far as it relates to a Tax upon the Income of Companies, and to further amend it in the several particulars hereinafter mentioned : PREAMBLE.

Be it therefore enacted by His Excellency the Governor of *Tasmania*, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows :—

1 This Act may be cited as “The Income Tax Act, 1898.” Short title.

2 In the construction of this Act, unless the context otherwise determines— Construction.

“The said Act” shall mean “The Income Tax Act, 1894,” and every Act amending the same.

3 Notwithstanding anything to the contrary contained in Section Eighty of the said Act, so much of the said Act and every Amendment thereof as imposes a Tax upon so much of the income of every Company as is represented or contained in any dividend declared or ascertained or becoming due to the shareholders of such Company, and provides for the time and manner of the payment thereof, and for the collection and recovery of such Tax, shall continue and remain in The said Act continued in certain particulars.

Income Tax.

A.D. 1898.

full force and effect until the Thirty-first day of *December*, One thousand eight hundred and ninety-nine.

Removal of doubts as to application of Sect. 15 *et seq.* of 59 Vict. No. 20.

4 The provisions of Sections Fifteen, Seventeen, and Nineteen of "The Income Tax Act, 1895," shall apply to every Company carrying on mining operations in *Tasmania*, and whether or not in connection with any other business, notwithstanding that the Head Office of such Company is not situate in *Tasmania*; and all such provisions shall be deemed to have applied to every such Company from the date of the passing of such Act.

Penalty mentioned in Sect. 19 of 59 Vict. No. 20 in addition to Tax.

5 The penalty mentioned in Section Nineteen of "The Income Tax Act, 1895," shall be in addition to and not in substitution for any Tax payable under the said Act, and such Tax may be recovered from any Company notwithstanding such penalty has been recovered from such Company and the Public Officer thereof.

Provisions of said Act as to recovery of Tax applied to Tax payable upon Dividends.

6 All the provisions of the said Act relating to the collection and recovery of any Tax, and all other provisions of the said Act so far as the same can be applicable, shall apply and be deemed to have always applied to the collection and recovery of any Tax payable by any Company upon so much of the income of such Company as is represented or contained in dividends declared or ascertained or becoming due to the shareholders of such Company.

Company making default to be assessed by Commissioner.

7 If any Company make default in furnishing any Declaration required by Section Fifteen of "The Income Tax, 1895," or if the Commissioner is not satisfied with any such Declaration furnished by any Company, he may make an assessment of the amount of dividend declared by such Company on which, in his judgment, Income Tax ought to be charged, and thereupon shall give notice thereof to the Company 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 Company has made default as aforesaid it shall not be entitled to any cost on appeal.

Section Eleven of 19 Vict. No. 8 not to apply.

8 Notwithstanding anything contained in Section Seventy-six of the said Act, Section Eleven of *The Magistrates Summary Procedure Act* shall not extend or apply to any complaint or information or proceeding made or laid under the said Act, or any Regulation made thereunder.

Acts to be read together.

9 This Act and the said Act, and every Amendment thereof, save as amended by this Act, shall be read and construed together as one and the same Act.