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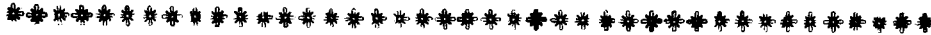


1902.

ANNO SECUNDO

EDWARDI VII. REGIS,

No. 29.



AN ACT to Authorise the Assessment and Taxation of Income. [20 December, 1902.] A.D. 1902.

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, 1902."

2 This Act shall come into operation and take effect on the First day of *January*, One thousand nine hundred and three.

3 The Acts set forth in the Schedule are hereby repealed, from and after the commencement of this Act.

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— Interpretation

"Annual value" of any property shall mean the annual rental that is paid or that could be reasonably demanded for the use and occupation thereof ;

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Provided that where any property is occupied by the owner thereof, the annual value shall be the annual rental that could be reasonably demanded for the use and occupation of such property if let to a tenant liable to pay the annual rates and taxes (other than the Land Tax) payable in respect thereof :

Provided also that, for the purposes of this Act, the annual value of any property shall not in any case be assessed at less than Three per cent. of the capital value :

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

“Board and lodging value” means the sum paid or that could be reasonably demanded for the board and lodging received by any person who is boarded and lodged in the house of any householder :

“Business” includes all professions, trades, manufactures, businesses, employments, and occupations :

“Capital value” of any real property shall mean the sum for which the fee simple of the land would sell with all the improvements (if any) thereon at the time it is assessed under any Land Assessment Act in force at the time when any Assessment is made under this Act :

“Commissioner” means the Commissioner 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 State :

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 State :

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

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

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

“Dividend” means every sum of money intended to be paid or distributed to or among any shareholders of or in any company, whether the same is derived from income or from capital, but shall not include any portion of capital previously contributed and subsequently repaid to the persons who subscribed the same and written off the capital account, and shall also include every

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sum of money intended to be paid or distributed to or among the winners of prizes in any lottery authorised by law in *Tasmania*. A.D. 1902.

“*Gazette*” means *The Hobart Gazette* :

“*Householder*” means any person who is in possession or occupation as owner, tenant, or lessee of any house or other building and land where he resides or carries on his business in *Tasmania* :

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

“*Income from business*” means all income arising or accruing from any trade, manufacture, profession, employment, occupation, or business of any kind, whether carried on in *Tasmania* or elsewhere ; and all income consisting of salaries, wages, allowances, fees, commissions, emoluments, pensions, or stipends :

“*Income from property*” means any income not being income from business :

“*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* :

“*Mercantile business*” means any business in which sales are effected of goods, wares, merchandise, or personal property of any kind :

“*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 :

“*Non-householder*” or “*Lodger*” means any person who resides as paying lodger, or as member of the family of the age of Twenty-one years and upwards, or as friend, with any householder.

“*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 is entitled to the income and 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 :

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- “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 this Act or 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:
- “Rent” shall mean the annual rental received or paid, or that could be reasonably demanded for the use and occupation of any property, in accordance with the hereinbefore mentioned definition of “annual value”:
- “Return” includes all returns, declarations, statements, and particular information which shall be prescribed to be furnished:
- “Salary” or “Wages” means 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 in receipt of income which is liable to be taxed 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:
- “Treasurer” means the Treasurer of the State for the time being:
- “Turnover” means the total amount actually charged or received for all goods, wares, merchandise, or other personal property sold or disposed of by any person in connection with the business carried on by such person in *Tasmania*.

Division of Act.

**5** This Act is divided into Parts, as follows:—

- Part I.—Administration of Act. Sects. 6-13.  
 Part II.—Incomes liable to Taxation. Sects. 14-21.  
 Part III.—Tax and Taxpayer. Sects. 22-31.  
 Part IV.—The Taxable Amount. Sects. 32-38.  
 Part V.—Collection of Tax. Sects. 39-52.  
 Part VI.—Public Officer of Companies. Sect. 53.  
 Part VII.—Assessment of Income. Sects. 54-61.  
 Part VIII.—Objections. Sects. 62-67.  
 Part IX.—Review of Assessments. Sects. 68-76.  
 Part X.—Miscellaneous Sects. 77-96.

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## PART I.

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## ADMINISTRATION OF ACT.

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

State may be divided into Districts.

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

Appointment of Commissioner.

The Governor 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 in the place of the Commissioner so dying, resigning, being absent, or becoming incapable of acting, or being removed or suspended.

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 under this Act, but without prejudice to the provisions herein contained.

52 Vict. No. 31.

**8** The Governor may, from time to time, appoint and employ such District Commissioners 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, or other officer, and appoint another person in his place or stead.

Appointment of District Commissioners and other officers.

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

Duties and powers of officers.

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

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

**10** A notification in the *Gazette* that any person therein named has been appointed a Commissioner, District Commissioner, or

Gazette notice of appointments sufficient.

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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 conviction before the Supreme Court, to be imprisoned for any term not exceeding Twelve months, with or without hard labour.

Penalty for action prior to taking oath.

**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.

**PART II.**

## INCOMES LIABLE TO TAXATION.

Incomes to be taxed.

**14** The following incomes are liable to taxation under this Act :—

- i. The income of every Company carrying on business in *Tasmania* :
- ii. The income of every person whose Income accrues, arises, is received in or derived from *Tasmania*.

Persons to be deemed agents.

**15** For the purposes of this Act, every person in *Tasmania* receiving or having the receipt, management, disposal, or control of income on behalf of any person absent from or resident in *Tasmania*, 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.

Mining Companies incorporated outside *Tasmania*.

**16** Every Company which is incorporated outside *Tasmania*, and which carries on mining operations in *Tasmania*, either in connection with any other business or not, shall be deemed to have its chief place of business in *Tasmania*.

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**17** Income shall be deemed to have accrued to a person within the meaning of this Act, and shall be liable to taxation under this Act, although the same may not be actually paid over to such person, but may have been re-invested, or accumulated, or capitalised, or otherwise dealt with in his name or interest or on his behalf.

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Incomes deemed to have accrued.

**18** The income received by any taxpayer in a representative capacity shall for the purposes of taxation be deemed separate and distinct from income arising or accruing to him beneficially, and where a taxpayer is trustee of two or more estates under different instruments or appointments, the income of each such estate shall, for purposes of taxation, be deemed separate and distinct from that of the others.

Income of taxpayer in a representative capacity.

**19** The income of a married woman shall be liable to 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.

Married women how liable.

**20** 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 taxation under this Act ; but all moneys over and above such amount as aforesaid shall be liable.

Company in liquidation, how far liable.

**21** The following incomes, revenues, and funds shall be exempt from taxation under this Act :—

Exemption of certain incomes.

- i. The revenues of Municipal Corporations, Road Trusts, Town Boards, Marine Boards, Water Trusts, and every Local Body 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 funds and incomes of societies registered under " The Friendly Societies Act of 1888," or under " The Trades Unions Act, 1889 " :
- iv. The exemptions declared by Sub-sections i., ii., and iii., of 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 :
- v. The income of the Governor of *Tasmania* :
- vi. Income arising or accruing to any person from Debentures, Inscribed Stock, or Treasury Bills issued or guaranteed

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- by the Government of *Tasmania*, and redeemable elsewhere than in *Tasmania* :
- vii. 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 :
  - viii. Income derived by any person as dividend which has already been taxed under this Act :
  - ix. The exemptions declared by Sub-sections vii. and viii. of this Section shall not apply to the income of any Company liable to taxation under this Act :
  - x. The income of every person whose income from all sources is less than One hundred Pounds per annum, but this exemption shall not apply to the income of any Company liable to taxation under this Act, nor to any income receivable by any person as a prize in any lottery authorised by law in *Tasmania* :
  - xi. The income of every person arriving in *Tasmania* after the passing of this Act for a period of Six months after his arrival. The provisions contained in this Sub-section shall not apply to any Company nor to any person carrying on a business in *Tasmania*.

## PART III.

## TAX AND TAXPAYER.

Income Tax payable.

**22** 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 One thousand nine hundred and three and in every subsequent year.

Incomes liable to taxation.

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

- i. On all Income of any Company, at the rate of One Shilling for every Pound sterling of the taxable amount thereof.
- ii. On all income of any person at the rate of Sixpence for every Pound sterling of the taxable amount thereof which is derived from business, and at the rate of One Shilling for every Pound sterling of the taxable amount thereof which is derived from property.
- iii. On every dividend not included under either of the foregoing Sub-sections, at the rate of One Shilling for every Pound sterling of the amount of such dividend.

Dates on which Income Tax shall be payable.

**23** Income tax shall be due and payable for the year One thousand nine hundred and three, and for every subsequent year, on such day or days in each and every such year as shall be prescribed and notified in the *Gazette* as the day or days on which such tax shall be payable,



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**24** Subject to the provisions of this Act, Income Tax shall be payable— A.D. 1902.

- 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 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 :
- 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, or who is declared by this Act to be liable for the payment thereof.

Persons by whom  
Income Tax is  
payable.

And the persons by whom Income Tax is payable under Sub-sections i., ii., iii. and iv. of this Section 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 a taxpayer in a representative capacity from any tax due or payable in respect thereof.

**25** 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.

**26** 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

Indemnity to  
representative  
taxpayer.

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payments ; and all such taxpayers are hereby indemnified to the extent of such payments against the persons respectively entitled to such moneys.

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 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.

**27** 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 person of unsound mind), 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.

In what manner and at what times companies to pay tax.

**28** The tax payable in respect of the income of every Company shall be paid in the manner and at the times hereinafter mentioned ; that is to say—

- i. The Public Officer of every Company having its head office or chief place of business in *Tasmania*, when and so often as any dividend has been declared or become due to any shareholders in such Company, shall, within Seven days from the time when such dividend has been declared or become due, forward to the Commissioner a Statutory Declaration in such form as may be prescribed, under his hand, stating the amount of such dividend, and showing the date when the same was so declared or became due, and shall at the same time pay to the Commissioner Income Tax upon the amount of such dividend :
- ii. The Public Officer of every other Company shall, in such form and at such times as may be prescribed, furnish the Commissioner with such statements of the income of the Company as he may require, and shall pay to the Commissioner the tax due and payable by the Company.

Dividends not to be distributed until tax paid.

**29** It shall not be lawful for the person charged with the payment of any dividend to distribute the same amongst the persons entitled thereto until the Income Tax payable in respect thereof shall have been paid.

Company may deduct tax from amount of dividend.

**30** The Public Officer of any Company who shall pay the Income Tax shall be entitled to deduct and retain for the use of such Company, from the dividend payable to any person entitled thereto, a sum bearing the same proportion to the said tax as the amount payable to such person bears to the dividend upon which such tax has been paid.

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**31** Sections Twenty-eight, Twenty-nine, and Thirty of this Act shall not apply to any Building Society registered under "The Building Societies Act," but any such Society shall be liable to pay tax on its income in accordance with the provisions of this Act.

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Saving as to  
Building  
Societies.

**PART IV.****THE TAXABLE AMOUNT.**

**32** For the purpose of ascertaining the sum, hereinafter termed the "Taxable amount," on which Income Tax is payable, the following directions and provisions shall be observed and carried out:—

Taxable amount,  
how ascertained.

i. The taxable amount of the income of every Company which has its head office or chief place of business in *Tasmania* shall be such sum as is represented or contained in dividends declared or ascertained or becoming due to the shareholders of such Company :

Companies whose  
Head Office is in  
*Tasmania*.

ii. The taxable amount of the income of every Company which has not its head office or chief place of business in *Tasmania* shall be the amount of the income of the Company during the year preceding the year of assessment, and such amount shall be assessed and calculated as follows :

Companies whose  
Head Office is not  
in *Tasmania*.

Provided that the taxable amount of the income of any such Company shall not in any year be deemed to be less than One thousand Pounds :

(a) The taxable amount of the income of every Company which carries on in *Tasmania* the business of Banking and no other business whatsoever, shall be so much of the total dividends declared by the Company during the year ended Thirty-first day of *December* preceding the year of assessment as is proportionate to the average amount of the average quarterly assets and liabilities of the Company in *Tasmania* during the same year as compared with the total assets and liabilities of the Company during the same year as disclosed by the Balance Sheet of such Company :

Banking Com-  
panies.

(b) The taxable amount of the income of every Company which carries on in *Tasmania* Fire, Accident, Fidelity, Guarantee, or Marine Assurance, or Insurance business, shall be a sum equal to Fifty Pounds per centum of the premiums received by such Company in *Tasmania*. Such premiums shall be the net premiums, but shall exclude any portion of such premiums actually paid away by way of re-insurance effected in *Tasmania* with any other Company :

Insurance Com-  
panies.

(c) The taxable amount of the income of every Company which carries on in *Tasmania* Life Assurance or

Life Assurance  
Companies,

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Shipping Companies.

Mercantile Companies.

Other Companies.

Income of Building Societies.

Income of absentees and others received through agents, &amp;c.

Income derived by Agent of principal outside of State.

Insurance business shall be a sum equal to Twenty Pounds per centum of the premiums received by the Company in *Tasmania* :

- (d) The taxable amount of the income of every Company which carries on in *Tasmania* Shipping business shall be a sum equal to Five Pounds per centum of the amount of the receipts for live stock, goods, mails, and passengers shipped in *Tasmania* and carried to any port in or beyond *Tasmania* :
- (e) The taxable amount of the income of every Company which carries on in *Tasmania* Mercantile business, shall be the profits made by such Company on its Tasmanian business, and such profits may be assessed by the Commissioner at a sum equal to Five Pounds per centum of the turnover of the Company's business in *Tasmania* :
- (f) The taxable amount of the income of every other Company liable to taxation under this Act shall be the amount of the profits made by such Company on its business in *Tasmania* : and such profits may be assessed by the Commissioner at a sum equal to Five Pounds per centum of the capital employed by such Company in carrying on its business in *Tasmania* :
- iii. The taxable amount of the income of any Building Society registered under "The Building Societies Act" shall be the full amount of the income which such Society derived during the year ended the Thirty-first day of *December* preceding the year of assessment, subject to the deductions hereinafter mentioned, and such income shall be deemed to be income from property :
- iv. The taxable amount of the income of every person temporarily or permanently residing out of *Tasmania*, and of every other person whose income is from any cause under the management, disposal, or control of an agent, guardian, trustee, or attorney, shall be the full amount of the income of such person during the year ended the Thirty-first day of *December* immediately preceding the year of assessment, less the deductions and exemptions herein mentioned :  
 Provided that where the income payable to any person by his agent in *Tasmania* can be more conveniently assessed for taxation during the year in which the income arises, the taxable amount of the income of such person shall be assessed upon the basis of his income for the then current year, and not upon that of the preceding year; and thereupon the tax shall be paid by such agent.
- v. The taxable amount of the income of every person not permanently residing in *Tasmania*, but who by himself or his Agent carries on business in *Tasmania*, shall be assessed as follows :—

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- (a) When a person outside the State (herein termed the Principal) who by means of any person in the State (herein termed the Agent), or who himself during a temporary residence in the State, sells or disposes of in the State 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 from the State by means of such Agent or Principal shall be assessed at an amount equal to Five Pounds per centum upon the total amount received for such goods, wares, or merchandise, or other personal property; and the amount so assessed shall be deemed to be income derived by the Agent or Principal: A.D. 1902.
- (b) Every such Agent or Principal shall, as regards such income, make the returns, be assessed, be liable to Income Tax, and otherwise be subject to the provisions of this Act, to do all acts and things thereunder: Provided that nothing herein contained shall exempt or discharge the Principal from liability to pay Income Tax on such income; and that the Agent shall have the same right to indemnity against the Principal in respect of the tax paid by him as is conferred upon the representative taxpayer by Section Twenty-six of this Act: Agent liable to Tax payable by principal.
- (c) The Governor may by regulations prescribe for the making, obtaining, adjusting, and settling returns by or with any Agent or Principal in such manner and form with such particulars and proof as may be thought fit, and for the purpose of making, completing, and enforcing assessments under this Section and otherwise generally for the purpose of giving effect to the provisions hereof: Regulations regarding duties of agents.
- (d) When any person residing outside the State, or whose chief office is outside the State (hereinafter called "the Principal"), carries on business in the State as owner or charterer of any ship, such Principal's Agent in the State shall be assessed and be liable to Income Tax on Five Pounds in every One hundred Pounds payable to such Principal or to his Agent (whether such amount be payable in the State or beyond the State), in respect of passengers, live-stock, mails, and goods shipped in the State and carried by any such ship to a final destination: Income of ship owners not residing in the State.

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Master of ship to pay in certain cases.

Commissioner may retain goods in certain cases till tax is paid.

Commissioner may obtain information from Importer.

Commissioner may estimate value of goods, assess profits, and require payment of tax.

Importer or consignee may pay tax due by principal or agent.

- (e) In all cases where the Principal has no recognised Agent in the State other than the master of the ship, or when the Agent fails to make returns, the Commissioner may make such assessment from such information as may be available to him, and the Income Tax thereon shall be payable by the master to the Commissioner prior to the clearance of such ship :

The master or Agent upon paying the same shall be entitled to a certificate from the Commissioner that the amount so paid has been paid under the provisions of this Act, and such certificate shall be sufficient warrant to the master or Agent for the amount so paid :

- (f) Where any Agent or Principal fails to pay any Income Tax assessed to the Agent, as provided in Sections Twenty-four and Twenty-five of this Act, the amount due in respect of tax shall, to the extent of the defaulting Principal's interest in any goods at any time arriving in the State consequent on any sale or disposal made, or any order procured by any Agent on account of the defaulting Principal, be a charge on such goods, and the Commissioner shall have power to detain such goods until the tax has been paid.

For the purposes of this Section, the Commissioner shall have power to require the importer or consignee of any goods to produce to him all books, papers, or correspondence, and to answer any question which he may think fit to ask relating to any such goods, or as to the Agent through whom such goods were ordered :

- (g) Where any Agent fails to make returns, or where the Principal sells or disposes of in the State any goods, and the whereabouts of the Agent is not known, the Commissioner may cause the value of such goods to be estimated, and shall assess the profit thereon to the Principal at such sums, being not less than Five Pounds in every One hundred Pounds of such value, as the Commissioner may think just.

Income Tax shall thereupon be payable on the amount of such assessed profit, and the Commissioner may require payment thereof, and shall have power to detain such goods until payment is made :

- (h) It shall be lawful for any importer or consignee to pay to the Commissioner the amount owing by any Principal or Agent in respect of Income

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Tax ; and every such importer or consignee shall be entitled to a certificate from the Commissioner as to the amount so paid. A.D. 1902.

Every such certificate shall be in satisfaction *pro tanto*, of any claim on the part of the Principal against the importer or consignee :

- vi. The taxable amount of the income of every other person shall be the full amount of the income of such person during the year ended Thirty-first day of *December* immediately preceding the year of assessment, less the exemptions and deductions herein mentioned : Income of every other person.
- vii. Where any person's income from all sources in any year is assessed at One hundred Pounds or over, and is less than Four hundred Pounds, such person shall be entitled to a deduction by way of exemption in accordance with the following scale :— Deductions allowed.

If his total income is not less than	and is less than	Deductions allowed.
£100	£110	£80
£110	£120	£70
£120	£150	£60
£150	£200	£50
£200	£250	£40
£250	£300	£30
£300	£350	£20
£350	£400	£10
£400 and over	..	<i>Nil.</i>

Where such person's income is derived partly from business and partly from property the deduction allowed under this sub-section shall be made upon his income from business, and if his income from business is insufficient to allow him the full benefit of such deduction, then the balance of such deduction shall be made from his income from property.

The provisions of this sub-section shall not apply to the income of any company, nor to any income receivable by any person as a prize in any lottery authorised by law in *Tasmania*, but all such income shall be liable to taxation under this Act without any exemption whatsoever.

- 33**—1. When the income of any taxpayer is calculated on the basis of the actual income of such taxpayer, there shall be included in such assessed income— Inclusions in assessed income when calculated on actual income basis.
- (a) The profits derived from any business which have been converted into stock-in-trade, or added to the capital of, or in any way invested in, such business :
- (b) The estimated annual value to the occupier of any dwelling-house or residence which is occupied

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by him in connection with any office or employment or services filled or performed by him without payment of any rent for the same, and in respect of which he is not liable to pay any tax under "The Land Tax Act, 1888," or any amendment thereof :

(c) The estimated annual value of any quarters, or board and residence, and every amount received or receivable by way of extra salary, bonus, or emolument, and every allowance, benefit, or advantage of any kind, whether in money or otherwise, or of a like nature, or any modification or combination of any such benefit or advantage, granted, secured, or allowed to any person in respect of any office or employment or service filled or performed by him :

(d) The value of anything withdrawn by any person from the saleable stock or produce of any business carried on by him, and applied by him to his personal, family, or domestic use, or other personal benefit or advantage.

The sum that shall be included in the income of any person under this Sub-section shall be deemed to be income from business.

Deductions  
allowed.

ii. In such calculations as are provided for in this Section, deductions shall be allowed in respect of the annual amount of—

(a) Losses, outgoings, and expenses actually incurred by the taxpayer in the production of his income :

(b) Rent paid by any tenant of land and buildings which are occupied and used by him for the purposes of carrying on his business ; but such deduction shall not include the annual value of such portion of such land and buildings as is occupied and used for the purposes of the residence of such tenant :

(c) The annual value of land and buildings occupied and used by the owner thereof for the purposes of carrying on his business ; but such deduction shall not include the annual value of such portion of such land and buildings as is occupied and used for the purposes of the residence of such owner.

(d) Any sum paid by the taxpayer by way of interest upon any money borrowed by him other than interest on any mortgage of land owned by him :

(e) Sums expended for the supply, repair, or alteration of implements, utensils, and articles employed by the taxpayer for the purposes of his business ;



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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 :

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Provided that where in any income derived from business 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 :

- (f) When a taxpayer, either alone, or with other persons, carries on, or is interested as a partner in, more than one business, and makes a profit in one or more of such businesses, and a loss in another or others, such taxpayer shall be entitled to deduct the sum of the losses from that of the profits :
- (g) Income received by a taxpayer in respect of rent derived from land liable to pay land tax in *Tasmania*, or of a share or interest in a company liable to taxation under this Act, shall be deducted from the assessed income ; 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.

**34** No deduction shall be made from the total amount of any taxpayer's income on account of loss or diminution of capital invested or employed upon any security or in any business, nor for any sum used in improvement of any premises occupied for the purposes of any business, manufacture, or concern, nor on account or pretence of any interest which might have been paid on such sum if laid out at interest.

Deductions disallowed.

**35** Any appreciation in the value of any property shall not be included in the income of the owner thereof, nor any profit made by the sale or transfer of any property which is not sold or transferred in the course of carrying on any business.

Appreciation not included.

**36** The assessed income shall in every case be stated in Pounds, and shall not include additional shillings or pence, or fractions thereof.

Fractions of Pounds not included.

**37** If a taxpayer having an income the produce of property carries on one or more businesses, either alone or otherwise, and makes a loss

Adjustment of losses.

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thereon, such loss shall be deducted from his income the produce of property in calculating the taxable amount of the income of such taxpayer.

Deductions disallowed.

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

- 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 business, 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 business :
- v. The rent or value of or cost of repairs or alterations of any premises not occupied for the purposes of the business, or of any dwelling-house, or domestic premises, except such part thereof as may be occupied for the purposes of the business :
- 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.

**PART V.**

## COLLECTION OF TAX.

Income Tax, &amp;c., to be a debt due to His Majesty.

**39** Income Tax, and every sum imposed or incurred by way of fine in addition to such tax, shall be deemed, when the same becomes due or is payable, to be a debt due to His Majesty, and shall be payable and paid to the Treasurer or the prescribed persons in the manner and at the places prescribed, and shall form part of the Consolidated Revenue Fund.

Right to recover tax not suspended by appeal.

**40** The obligation to pay, and the right to receive and recover, Income Tax shall not be suspended by any appeal, but if the appellant succeeds on such appeal the amount (if any) of the tax received by the Commissioner in excess of the amount which, according to the decision on such appeal, was properly payable by him, shall forthwith be repaid to him by the Commissioner.

Notice published in *Gazette* when tax is due and payable.

**41** On completion of the Assessment Books in respect of Income Tax under the provisions of this Act, a day or days shall be appointed

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from time to time in every year by notice in the *Gazette* on which A.D. 1902. such Income Tax shall be due and payable.

**42** Every person who fails to pay the amount payable by him in respect of Income Tax before the expiration of Thirty clear days after the same has become due shall, in addition to the amount of such Income Tax, at the discretion of the Commissioner be liable to pay, by way of fine, a sum equal to Five Pounds per centum thereof, and such fine shall be recoverable in the same manner as Income Tax is recoverable under this Act. Fine, on defaulting taxpayer.

**43** 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 paid, 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. Demand of Tax may be sent by post.

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.

**44** 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 Thirty 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. If Tax so demanded not paid within Thirty days after demand proceedings may be taken.

**45** If any person liable to pay any Tax or Fine under this Act shall neglect to pay the same before the expiration of the said period of Thirty days, the Commissioner, without prejudice to his right to recover such Tax in any other way, may give a Certificate to the Crown Solicitor of *Tasmania* certifying that such Tax remains unpaid, and stating the amount due and the name and places of abode or business of the person liable to pay the same, and upon receipt of such certificate the Crown Solicitor shall cause a final judgment to be signed in the Supreme Court for the amount of such Tax and Five Shillings for costs, where the amount of such Tax does not exceed Five Pounds, and where the amount of such Tax exceeds Five Pounds, the sum of Ten Shillings. Unpaid Tax may be recovered by judgment in Supreme Court.



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able shall be recoverable in any Court of competent jurisdiction by the Commissioner without specifying the name of the person holding the office, and shall not be liable to be abated by any vacancy or change occurring in the office of Commissioner or otherwise. A.D. 1902.

**51** If, after any tax for the then current year has been paid under this Act, it is discovered that too much in amount has been paid, the Commissioner, upon being satisfied that too much in amount has been paid, shall, with the approval of the Governor, 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. Provision if too much Tax is paid.

**52** 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 upon the income so derived, such sum as he shall prove to the satisfaction of the Commissioner to have been paid by him upon such income by way of income tax elsewhere. Amount of Income Tax paid elsewhere may be deducted.

**PART VI**

## PUBLIC OFFICER OF COMPANIES.

**53** Every Company liable to taxation of income under this Act shall at all times be represented by a person residing in *Tasmania*; and a place within the said State 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. Public officer of a company.

- 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 this Act comes into operation.
  - (b) In the case of a Company not having such Board as aforesaid, within Three months after this Act comes into operation.

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 fail-

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- ing 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.
- 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.
- vii. Every Company established or beginning to carry on business in the State 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 VII.**

## ASSESSMENT OF INCOME.

Commissioner to  
give notice of  
Returns.

**54** 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 the required returns; such notice shall state what taxpayers are required to furnish returns, and the place or places at which the forms of Return may be applied for and obtained ;

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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.

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Persons to provide themselves with form of Returns.

**55** Every taxpayer shall, upon the publication of such notice, procure a form of Return, and shall therein enter the particulars of information required, shall declare the truth of the same, and shall forward the return, duly completed and signed by him, 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 within specified time.

i. The Return to be furnished by all persons liable to assessment of income under the provisions of Sub-section VII. of Section Thirty-two of this Act, shall be in the form set forth in Schedule (2.) of this Act, or in such other form as may be prescribed :

Return of certain persons.

ii. 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 of the Company furnishing it that the same is true and accurate in all particulars :

Returns of companies.

iii. 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 by him the particulars in respect of which such person's income is liable to assessment under this Act, and of all other details in relation thereto which he may require :

Commissioner may require further Returns.

iv. If any taxpayer makes default in furnishing any Returns, the Commissioner may make an assessment of the income of such taxpayer in accordance with the scales set forth in Schedule (3.) of this Act, or on such other basis as he may deem equitable, and thereupon shall give notice thereof to the taxpayer :

Parties making default to be assessed by Commissioner.

v. 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,

Commissioner if dissatisfied may make inquiry and summon witnesses.

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Party summoned  
to attend.

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 :

Returns from all  
persons.

vi. 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 :

Employers to  
furnish returns.

vii. Every local body or Company, and every person whosoever, if required by the Commissioner, shall, in such manner and form, and at such times as may be prescribed, or as the Commissioner may require, furnish to the Commissioner returns of all or any particular class of persons employed by them, and the earnings, salary, wages, allowance, pension, or stipend paid or allowed to each such person :

Return *re*  
residents.

viii. Any person, if required by the Commissioner, shall, in such manner and form, and at such time as may be required by the Commissioner, furnish to the Commissioner a return, containing, to the best of his belief, the proper names of every person resident in his dwelling-house :

Income of  
Commissioner.

ix. If the income of the Commissioner or any District Commissioner is liable to assessment and taxation under this Act, the same shall be assessed by such person and in such manner as the Governor may, from time to time, 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.

Assessment  
Book, when to be  
made.

**56** The Commissioner shall, on or before the prescribed day, in the year One thousand nine hundred and three, 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.



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**57** The Commissioner, or any person authorised in writing by him, may, at all reasonable times, inspect, free of charge, all Rate Books, Assessment Rolls, 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 any officer of any Municipality, Town Board, Road Trust, or other Local Authority, 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 not exceeding Fifty Pounds.

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Power to inspect Rate Books, &amp;c.

**58** 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.

**59** 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 such notice shall be designated the "Notice of Assessment of income."

Notice of assessment for income tax.

The Commissioner shall, in the notice required by this Section, notify to every taxpayer the prescribed time within which all objections to the assessment of the taxpayer's income may be lodged; and no objection shall be entertained which is not lodged on or before the last day for lodging objections; and the Commissioner may in or with every such notice make and forward the demand mentioned in Section Forty-three of this Act.

Commissioner to notify in notice of assessment date for lodging appeals. Demand for tax may be forwarded with assessment.

**60** 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

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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.

Definition of  
"year."

**61** In assessing the income of any Company, the Commissioner shall have power to allow the statement of such income to be made up at the nearest balancing-day of such Company to the Thirty-first day of *December* in any year, and, in case any Company 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 Thirty-first day of *December* in any year, and the other the income for the Six months immediately preceding that period.

**PART VIII.****OBJECTIONS.**

Any person may  
object to assess-  
ment.

**62** 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.

All assessments  
deemed good if  
not objected to.

**63** If any person entitled to lodge an objection to any assessment fails to do so, or fails to prove his objection, the assessment that may be shown by the Assessment Book shall be upheld.

Form of  
objections.

**64** 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.

**65** 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.

**66** Where objections made to any assessment are disallowed by the Commissioner, he shall, on or before the day appointed for the review

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of the assessments, deliver or transmit the original objections to the Judge of the Supreme Court who is to hear and determine the same. A.D. 1902.

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

**PART IX.**

## REVIEW OF ASSESSMENTS.

**68** All objections against any assessment made by the Commissioner under this Act which have not been allowed by the Commissioner or which have not been withdrawn, shall be heard and determined in the manner hereinafter mentioned by a Judge of the Supreme Court, and every such appeal shall be heard with closed doors. Objections to assessment heard by Judge.

**69** 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 may from time to time appoint. Governor to appoint sittings of Court.

**70** The Commissioner shall give not less than Fourteen days' notice by letter addressed to the taxpayer affected and also by public advertisement in a newspaper circulating in the district where such objections are to be heard of the time and place appointed by the Governor for the hearing of objections. Notice of Court to be held.

**71** The Judge shall, in respect of the examination of witnesses, their expenses, and the production of papers and documents, have all the powers and authorities conferred by "The Local Courts Act, 1896," 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 may examine on oath, and call for persons and papers. 60 Vict. No. 48.

**72** The Judge 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 to settle objections; may award costs.

**73** The Commissioner, District Commissioner, or other officer may appear in support of the assessment, and any person objecting thereto may appear in person or by his solicitor. Commissioner to appear in support of assessments.

**74** At the hearing of any objection against any assessment made by the Commissioner under this Act, the Commissioner shall be entitled to be represented by any Officer or Officers appointed under this Act or by Counsel, and shall be entitled to call experts and other witnesses to support such assessment. Commissioner may be represented at hearing of appeal and call witnesses.

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Judge to  
sign amended  
Assessment Book.

**75** The Judge 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.

Decision of Judge  
to be final.

**76** The decision of the Judge 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 X.**

## MISCELLANEOUS.

Governor may  
make Regu-  
lations.

**77** The Governor may from time to time make Regulations prescribing—

- 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 this 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.

**78** The Governor may make all such other Regulations, either applicable generally or to meet particular cases, as may be neces-

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sary to carry out the objects and purposes of this Act, or as may be convenient for the administration thereof. A.D. 1902.

**79** 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 until revoked by Resolution of Parliament. Publication of Regulations.

**80** 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. Service of notices.

**81**—(1.) A notice to produce any document or documents in any proceeding in any Court of Justice under this Act may be served upon any person in manner provided by Section Eighty of this Act. Notice to produce documents in Court.

(2.) An affidavit of the service of any notice required to be given by the Commissioner or any officer under this Act, or of the service of any notice to produce, and of the time when such notice or notice to produce was served, purporting to be made by the person serving the same, shall be sufficient evidence in all proceedings in any Court of Justice of the service of the original of such notice or of such notice to produce and of the time when such notice or notice to produce was served.

A copy of such notice or notice to produce, as the case may be, shall be annexed to and verified by such affidavit

**82** 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. Notices may be in writing or print.

**83** 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 this Act 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 Evidence.

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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.

Penalty for making false Returns, &c.

**84** 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 ;

he shall be liable to pay for each offence a penalty of not less than One Pound 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 at treble the amount to which such person would otherwise be liable.

Penalty for failure to furnish Return.

**85** 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.

Persons making false declaration, &c., guilty of perjury.

**86** 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.

Penalty for obstructing officers, &c.

**87** If any person shall obstruct any officer acting in the discharge of his duties under this Act, or shall refuse 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.

**88** 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*, but may be taken at any time, anything to the contrary notwithstanding in Section Eleven of the said Act.

Appropriation of penalties, &c.

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

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**90** 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.

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Action against officers, &amp;c.

**91** If any Company makes default in complying with any provision of this Act, such Company shall incur a penalty not exceeding Five Pounds for every day during which such default continues ; and the Public Officer of the Company who knowingly and wilfully authorises or permits such default shall incur the like penalty, and such penalty shall be in addition to and not in substitution for any tax payable under this Act, and such tax may be recovered from any Company, notwithstanding such penalty has been recovered from such Company and the Public Officer thereof.

Penalty on default by company.

**92** The Commissioner may, once in every year, require any Company to furnish a return of the names and residences of the shareholders of the Company and the number of the shares held by them respectively, also a return of names and residences of persons holding debentures issued by the Company and of the amounts secured by such debentures or otherwise owing by the Company to such persons, and the rate of interest thereon. But no Company shall be required under this Section to furnish any Return of the names and residences of its Shareholders if it has duly filed with the Registrar of the Supreme Court the Copy of the Annual List of Members or the Annual Account or Return respectively required by law to be so filed.

Commissioner may require company to furnish return of shareholders, &amp;c.

33 Vict. No. 22, s. 26.  
5 Vict. No. 17, s. 6.

**93** If any Company make default in furnishing any Declaration required by this Act, 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, or of the taxable amount of the income of such Company, and thereupon shall give notice thereof to the Company of the amount so assessed : 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 costs on appeal.

Company making default to be assessed by Commissioner.

**94** Any affidavit of the service of any notice required to be given by the Commissioner or any officer under this Act, or of the service of any notice to produce, may be sworn before a Commissioner of the Supreme Court or any Justice of the Peace.

Affidavits may be sworn before a Commissioner or Justice.

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Appeal to  
Supreme Court.

**95** Any person who has lodged an objection to an assessment, and is dissatisfied with the decision of the Judge before whom such objection was heard, may, by leave of the Court or a Judge thereof, where the amount of taxable income upon such assessment exceeds Five hundred Pounds, appeal to the Supreme Court in manner hereinafter provided.

Such person shall within Ten days after such decision give notice to the Commissioner of his intention to apply for leave to appeal, and shall also within Ten days from the delivery of such notice as aforesaid take out a Judge's Summons or obtain a Rule *Nisi* calling upon the Commissioner to show cause why leave should not be given to appeal.

The Court or Judge granting such leave may in its or his discretion require such person to give such security as the Court or Judge may approve for the costs of the appeal, and the Court of Appeal may confirm or alter any assessment in respect of which any appeal is made, and make any such Order in the premises and with respect to costs of the appeal as such Court thinks proper, and such Order shall be final.

Provided also that the Commissioner may, in like manner, with the approval of the Treasurer, appeal against the decision of any Judge.

## SCHEDULE.

(1.)

## ACTS TO BE REPEALED.

<i>Date and Number of Act.</i>	<i>Title of Act.</i>	<i>Extent of Repeal.</i>
43 Vict. No. 12.	" Real and Personal Estates Duties Act, 1880."	The whole Act.
44 Vict. No. 15.	" Real and Personal Estates Duties Act Amendment Act, 1880."	The whole Act.
45 Vict. No. 11.	" Real and Personal Estates Duties Act Amendment Act, 1881."	The whole Act.
53 Vict. No. 20.	" Real and Personal Estates Duties Act Amendment Act, 1889."	The whole Act.
56 Vict. No. 12.	" Real and Personal Estates Duties Act Amendment Act, 1892."	The whole Act.
58 Vict. No. 19.	" Real and Personal Estates Duties Act Amendment Act, 1894."	The whole Act.



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FORM OF "RETURN OF INFORMATION" REQUIRED TO BE FURNISHED BY TAXPAYERS UNDER THE PROVISIONS OF "THE INCOME TAX ACT, 1902."

FORM OF RETURN

1. The annual rental value of the house and land I occupy as my place of residence, and which is not part of premises occupied and used by me as a place of business, is ..... £
2. The annual rental value of the house and land I occupy as my place of residence, and which is part of premises occupied and used by me in carrying on my profession, occupation, business, or employment, is ..... £
3. The annual rental value of the land and buildings occupied and used by me as my place of residence and my place of business combined, is ..... £
4. The weekly value of the board and lodging I receive as a resident boarder or lodger or member of the family in the house of which I am not the householder, is ..... £
5. The annual rental value of all lands and buildings occupied and used by me in carrying on agricultural, pastoral, or horticultural pursuits is ..... £
- During the year ended 31st December last—
6. My income from Business did not exceed ..... £
7. My income from Property.—
  - (a) From Dividends of Companies liable to pay Income Tax in Tasmania did not exceed..... £
  - (b) From Rents of Land liable to pay Land Tax in Tasmania did not exceed..... £
  - (c) From all other Property did not exceed ..... £
8. My Wife's income from Business did not exceed .. ..... £
9. My Wife's income from Property—
  - (a) From Dividends of Companies liable to pay Income Tax in Tasmania did not exceed ..... £
  - (b) From Rents of Land liable to pay Land Tax in Tasmania did not exceed ..... £
  - (c) From all other Property did not exceed ..... £

DECLARATION.

I, \_\_\_\_\_ of \_\_\_\_\_, do hereby declare that, according to the best of my knowledge, judgment, and belief, the statements I have made in this Return are true in every particular.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

[Usual Signature.]

(3.)

SCALES OF ASSESSMENT OF INCOME.

(1.) Assessment of income may be made on the basis of the annual value of the land and buildings occupied by the taxpayer as his place of residence in accordance with the following scale, and income so assessed may be deemed to be the income of such taxpayer :—

<i>Annual Value.</i>	<i>Assumed Income.</i>
Under £30 .....	Six times the annual value.
£30, and under £40.....	Seven " "
£40 " £60.....	Eight " "
£60 " £80.....	Nine " "
£80 and over.....	Ten " "

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(2.) Assessment of incomes of persons engaged in carrying on any business, and who reside upon any portion of the land and buildings occupied and used for business purposes, may be made on the basis of the annual value of such land and buildings, and the income of such persons may be deemed to be a sum equal to twice the annual value of the land and buildings so occupied; and the income so assessed shall be deemed to be derived solely from the business carried on in connection with such land and buildings.

(3.) Assessment of income of persons who are non-householders or lodgers may be made on the basis of the value of the board and lodging received by such persons, in accordance with the following scale; and income so assessed may be deemed to be the income of such persons:

<i>Weekly Board and Lodging.</i>	<i>Assumed Income.</i>
Under 25s.....	2 $\frac{1}{4}$ times annual value of board and lodging.
25s. and under 30s.....	2 $\frac{1}{2}$ " " "
30s. " 40s.....	3 " " "
40s. and over .....	4 " " "