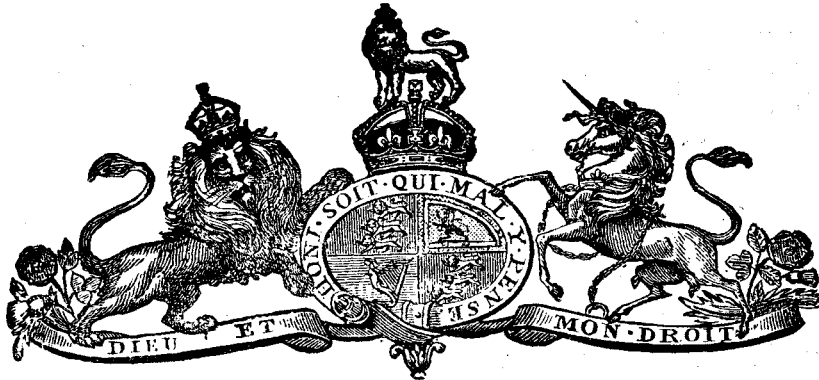


TASMANIA.



1910.

ANNO PRIMO

GEORGII V. REGIS,

No. 47.

AN ACT respecting the Assessment of Income ^{A.D.} 1910.
and the Taxation of Land and Income.
[30 December, 1910.]

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

PART I.

INTRODUCTORY.

1—(1.) This Act may for all purposes be cited as “The Land and Income Taxation Act, 1910.” Short title and commencement.

(2.) This Act shall come into operation on the Thirty-first day of *December*, One thousand nine hundred and ten.

2 The Acts set forth in the schedule to this Act shall remain in force for all purposes until the Thirty-first day of *December*, One thousand nine hundred and ten, and on that date shall be repealed. Repeal.

Land and Income.

A.D. 1910.

Saving.

Repeal of Acts
not to affect pro-
ceedings, &c., for
recovery of tax.

3—(1.) The repeal of the said Acts on the Thirty-first day of *December*, One thousand nine hundred and ten, shall not—

- i. Affect the past operation of the said Acts, or the sufficiency or insufficiency, validity or invalidity, of anything done or suffered, or the payment or recovery of any tax which may have become payable to His Majesty thereunder; nor
- ii. Interfere with any assessment made or to be made thereunder, or any appeal against any such assessment; nor
- iii. 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 the said Acts, and notwithstanding the repeal thereof, the said Acts shall, after the repeal, remain in force as to prior taxation and taxes thereunder, and for all matters and purposes connected therewith.

(2.) The repeal of "The Income Tax Amendment Act, 1909," shall, so far as relates to Section Four of such Act, have a retrospective effect.

Interpretation.

"Agent."

4 In this Act, unless the context otherwise requires—

"Agent" includes every person who, in this State, for or on behalf of any other person outside of this State (hereinafter called the "principal")—

- i. Has the control or disposal of any real or personal property belonging to the principal, or the control, receipt, or disposal of any rents, issues, or proceeds derived from any such property; or
- ii. Directly or indirectly, whether by sample, price-list, negotiation, or otherwise howsoever, sells or disposes of such property, or offers or exposes such property for sale or disposition, or solicits or procures the sale or disposition thereof: or
- iii. Has the control, receipt, or disposal of any income belonging to the principal, or directly or indirectly remits the same to the principal:

"Annual value."

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

"Balancing-day."

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

"Business."

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

"Capital value."

"Capital value" of any land means the capital value at which the land is for the time being valued under the provisions of "The Land Valuation Act, 1909:"

"Commissioner."

"Commissioner" means the Commissioner appointed under this Act, and includes an Acting-Commissioner:

Land and Income.

“Company” includes—

A. D. 1910.

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 ;

“Company.”

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 district proclaimed under this Act, or deemed to have been so proclaimed ;

“District.”

“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 and written off the capital account ; the expression “dividend” includes every sum of money intended to be paid or distributed to or among the winners of prizes in any lottery authorised by law in *Tasmania* :

“Dividend.”

“Goods” includes all wares, merchandise, or personal property of any kind :

“Goods.”

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

“Income.”

“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 this State or elsewhere ; and all income consisting of salaries, wages, allowances, fees, commissions, emoluments, pensions, or stipends :

“Income from business.”

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

“Income from property.”

“Income tax” means the tax or duty imposed or charged in respect of income by any Act in force for the time being as assessed under this Act, or any Act amending the same :

“Income tax.”

“Land” includes all lands, tenements, and hereditaments, in this State, and also includes all chattel and other interests therein :

“Land.”

“Land tax” means the land tax imposed by any Act in force for the time being as assessed under this Act or any Act amending the same :

“Land tax.”

“Local authority” means a municipal council.

“Local authority.”

Land and Income.

- A.D. 1910.
- “Manager” or
“public officer.”
- “Mercantile
business.”
- “Mining
company.”
- “Non-resident
agent.”
- “Non-resident
trader.”
- “Notice.”
- “Occupier.”
- “Owner.”
- “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 this State, who conducts or carries on the business of such company in this State :
- “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-resident agent” includes every person who acts as agent without having a fixed and permanent place of business or abode in this State :
- “Non-resident trader” includes every person who carries on business in this State, without having a fixed and permanent place of business in this State :
- “Notice” means any notice written or printed, or partly written and partly printed :
- “Occupier,” used with reference to any property, means the person entitled to the immediate possession and occupation thereof :
- “Owner,” as applied to any land, means and includes any person who is—
- I. Entitled to land for any estate of freehold in possession ; or
 - II. Entitled to land for any leasehold estate or interest granted under “The Closer Settlement Act, 1906,” or any amendment thereof ; or
 - III. Entitled to land for any such estate or interest as aforesaid as a married woman, to her separate use, otherwise than through trustees ; or
 - IV. Who is a settlor, grantor, assignor, or transferer of land comprised in any settlement, grant, assignment, transfer, conveyance, or other instrument, not made *bona fide* ; or
 - V. Entitled to land partly in one and partly in another or others of the aforesaid ways ; or
 - VI. In the possession or occupation of any land held under or from the Crown by virtue of any location order or other authority from any Governor of *New South Wales* or any Lieutenant-Governor of this State, and every person claiming derivatively from, through, or under any other person originally claiming under any such location order or other such authority as aforesaid :

Land and Income.

- vii. The holder by way of purchase of any Crown land A.D. 1910 purchased on credit ;
- viii. For the time being in the actual receipt of or entitled to receive, or who, if the land were let to a tenant, would be entitled to receive, the rents and profits thereof, whether as beneficial owner, trustee, mortgagee in possession, or otherwise ;
- ix. In the possession of any land under any lease or other instrument conferring possession of such land for any term not less than Ten years, without reserving any rent or reserving any annual rent or other periodical payment less than the annual rent that could reasonably be demanded for the use and occupation of such land :
- “ 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 this State as a retiring or superannuation allowance from any source whatever : “ Pension.”
- “ Person ” includes company, and for the words “ residing ” or “ resident,” when used with respect to such inclusion, there shall be substituted the words “ having its head office or chief place of business : ” “ Person.”
- “ 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 : “ Prescribed.”
- “ Return ” includes all returns, declarations, statements, and particular information which shall be prescribed to be furnished : “ Return.”
- “ Salary ” or “ wages ” means any pecuniary remuneration received by any person for services performed by him, and includes all allowances, fees, and emoluments received in respect of the same services : “ Salary ” or “ wages.”
- “ Taxpayer ” means any person liable to pay tax, and, for the purposes of any provision relating to any return, includes every person required by any regulation to furnish such return : “ Taxpayer.”
- “ Taxpayer in a representative capacity ” means every taxpayer in respect of land or income to which such taxpayer is not beneficially entitled : “ Taxpayer in a representative capacity.”
- “ This Act ” includes all regulations to be made under it : “ This Act.”
- “ Treasurer ” means the Treasurer for the time being of the State : “ Treasurer.”
- “ Trustee,” in addition to every person appointed or constituted such by act of parties, order, or declaration of a court, or “ Trustee.”

Land and Income.

A.D. 1910.

by operation of law, includes an executor or administrator, and every person having or taking upon himself the administration or control of real or personal property affected by a trust, or acting in any fiduciary capacity, or having the direction, control, or management of the real or personal property of any person under legal disability :

"Turnover."

"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 this State :

"Unimproved value."

"Unimproved value" as to land means the unimproved value as ascertained under "The Land Valuation Act, 1909."

Division of Act.

5 This Act is divided into parts, as follows :—

- Part I.—Introductory.
- Part II.—Administration of Act.
- Part III.—The Land Tax.
- Part IV.—The Income Tax.
- Part V.—Provisions as to Companies.
- Part VI.—Objections, Review, and Appeals.
- Part VII.—Collection and Recovery of Taxes.
- Part VIII.—Regulations.
- Part IX.—Summary Jurisdiction of Judge of Supreme Court.
- Part X.—Supplemental.

PART II.

ADMINISTRATION OF ACT.

Districts.

State may be divided into districts.

6—(1.) For the purposes of this Act the Governor may, by proclamation, from time to time—

- i. Declare the State or any portion of the State described or defined in such proclamation to be a district :
- ii. Subdivide any district into several districts :
- iii. Abolish any one or more districts, and create new districts.

Existing districts. 64 Vict. No. 4.

(2.) The districts in existence for the purposes of "The Assessment Act, 1900," at the time of the passing of this Act shall be deemed to have been declared districts by the Governor under Subsection (1.) for the purposes of this Act.

Officers.

This part of Act to be subject to "Public Service Act." 5 Ed. VII. No. 9.

7 The provisions of this part of this Act relating to officers shall be construed with and be subject to the provisions of any Act for the time being in force regulating the Public Service of *Tasmania* (hereinafter referred to as "any such Public Service Act").

Land and Income.

8 Subject to the provisions of this Act, the collection and recovery of all taxes imposed by virtue of this Act shall be under the control, direction, and management of an officer, to be styled the Commissioner of Taxes.

A.D. 1910.

Commissioner
of Taxes.

9—(1.) The Governor may, subject to the provisions of any such "Public Service Act," from time to time appoint a Commissioner of Taxes.

Governor to
appoint
Commissioner.

5 Ed. VII. No. 9.

Present Commis-
sioner continued
in office.

5 Ed. VII. No. 4.

(2.) The person who at the commencement of this Act holds the Office of Commissioner of Taxes under "The Land Tax Act, 1905," shall be deemed, without further appointment, to have been duly appointed to hold that office under this Act.

10—(1.) The Governor may, subject to the provisions of any such Public Service Act," from time to time—

Appointment
of officers.

- i. Appoint an Acting-Commissioner whenever necessary :
- ii. On the recommendation of the Commissioner, appoint Deputy-Commissioners to perform such duties and having jurisdiction within such districts, and such of the powers exercisable by the Commissioner as the Commissioner may recommend :
- iii. Appoint and employ such collectors and other officers as are necessary for the proper administration of or for the purposes of this Act :
- iv. Assign to any one he so appoints to office or employs such duties and functions as he thinks fit.

(2.) The person who at the commencement of this Act holds the office of Collector at *Launceston* under "The Land Tax Act, 1905," shall be deemed, without further appointment, to have been duly appointed a Deputy-Commissioner under this Act for such districts as he then had jurisdiction in as Collector. All the powers and duties vested in or imposed upon the Commissioner by this Act are hereby vested in and imposed upon the said person holding the said office, and such powers and duties may be exercised by that person in the same manner as such powers and duties are exercisable by the Commissioner, but subject to the direction of the Commissioner.

Collector at
Launceston to be
a Deputy-
Commissioner.

5 Ed. VII. No. 4.

(3.) Every person who at the commencement of this Act holds any office or appointment by virtue of any Act hereby repealed shall be deemed, without further appointment, to be duly appointed under this Act.

Existing officers.

11 The appointment of every person appointed or employed under this Act shall be forthwith published in the "Gazette," and the production of a copy of the "Gazette" shall be *prima facie* evidence of the appointment contained therein.

Appointments to
be gazetted.

12 Every person appointed or employed under this Act shall preserve and aid in preserving secrecy with regard to all matters that may come to his knowledge in his official capacity, and shall not

Secrecy to be
maintained.

Land and Income.

A.D. 1910.

communicate any such matter to any other person except in the performance of his duties under this Act.

Declaration of
fidelity and
secrecy.

13—(1.) Every person appointed or employed under this Act shall, before acting in the execution of his office, make and subscribe before a justice such declaration of fidelity and secrecy as may be prescribed.

(2.) Every person who wilfully acts in contravention of the true intent of such declaration shall be liable on summary conviction to a penalty of not less than Twenty Pounds and not more than Two hundred Pounds, or to imprisonment for any term not exceeding Six months.

(3.) If the person acts in the execution of his office before he has made the prescribed declaration, he shall be liable on summary conviction to a penalty of not more than One hundred Pounds.

Court of Review.

Court of review.

14 The Governor may, by notice in the "Gazette," declare that—

- i. Any judge of the Supreme Court: or
- ii. Any commissioner appointed to hold a court of requests under "The Local Courts Act, 1896"—

shall be a court of review within the meaning of this Act; and thereupon every court of review constituted as aforesaid shall have jurisdiction, within such limits and in such cases as the Governor may prescribe in the said notice, to hear and determine, subject to the provisions of this Act, objections to assessments made under this Act.

PART III.

THE LAND TAX.

Land tax.

15 Subject to the provisions of this Act, there shall be levied and paid to the Commissioner for the year ending the Thirty-first day of *December*, One thousand nine hundred and eleven, and for every subsequent year, for the use of His Majesty, and in the manner hereinafter directed, a graduated land tax, in the cases and at the rates Parliament shall from time to time declare and enact, per pound sterling of the taxable value of all land situate in this State, with the following exceptions:—

- i. Lands of the Crown which for the time being are not subject to lease, agreement for sale, or right of purchase:
- ii. Any land the property of and occupied by or on behalf of His Majesty:
- iii. Any land of the Crown held under any lease or licence granted under the provisions of any Act (other than "The Closer Settlement Act, 1906") regulating the occupation by lease or licence of any lands of the Crown for any purpose in such Act mentioned:

Certain lands
exempt from tax-
ation under this
Act.
Ibid., s. 17.

6 Ed. VII. No.
33.

Land and Income.

- v. Public roads, public cemeteries, not being the property of any joint stock or public company, and all public recreation grounds and reserves: A.D 1910.
- v. Land on which is built any hospital, benevolent asylum, or other building used solely for charitable or religious purposes:
- vi. Land vested in trust for public purposes:
- vii. Land on which is built any public library or public museum:
- viii. Any land the property of any "registered society" or "registered branch" within the meaning of any Act regulating friendly societies:
- ix. Any land owned by any local authority or other local governing or statutory public body:
- x. Any land owned by any company or society which is used exclusively by it for holding public exhibitions and not for the purposes of profit or gain to be divided amongst the shareholders or members thereof.

16 The taxable value of any land shall be the unimproved value thereof. Taxable value.

17 Land tax shall be levied and paid as follows:—

By every owner of land in respect of all land of which he is the owner for every pound of the unimproved value thereof: In the case of an owner of several estates or parcels of land (not being a trustee of different estates for the benefit of different *cestuis que trust*), the aggregate of the values of such several estates or parcels shall be regarded for the purpose of taxation as if such aggregate represented the unimproved value of a single estate or parcel.

Levy and payment.

18—(1.) The land tax shall be charged on land as owned at noon on the Thirty-first day of *March* in the year for which the tax is levied.

Date at which ownership determined for purposes of tax.

(2.) Every person whose name appears at noon on the Thirty-first day of *March* in any year in any district valuation roll in force under the provisions of "The Land Valuation Act, 1909," as owner of any land, shall for the purposes of this Act be deemed to be the owner of that land, unless before such date he—

Person shown as owner in valuation roll to be deemed owner under Act, unless he notifies Commissioner of transfer, &c., before the 31st day of *March*.
5 Ed. VII. No. 4, s. 7 (Tas.).

- i Gives express notice in writing to the Commissioner that he has parted with or disposed of the land of which he is shown to be owner in the valuation roll, whether by sale, conveyance, assignment, or transfer of any kind; or that he has been deprived thereof by operation of law: and
- ii. Furnishes the Commissioner with full particulars, in writing, of the transaction, the price obtained for the land, the name and address of the purchaser or transferee thereof, or of such facts as relieve him from liability at law—such

Land and Income.

A.D. 1910

particulars to be verified by statutory declaration in the prescribed manner.

Provided that any person who shall pay the land tax for any year in respect of any land which he has parted with or disposed of, whether by sale, conveyance, assignment, or transfer, before the Thirtieth day of *June* in that year, shall be entitled to recover from the purchaser or transferee in any court of competent jurisdiction a fair and proper proportion of the amount of any tax so paid as aforesaid, as money paid to the use of such purchaser or transferee.

Joint tenants, &c.
5 Ed. VII. No.
4, s. 9 (Tas.).

19 Persons owning land as joint tenants, tenants in common, co-partners, co-trustees, or on joint account shall, in respect of land so owned and for the purposes of the land tax thereon, be deemed to be a single taxpayer, and shall be jointly and severally liable for the full payment of the tax without regard to the relative shares or interests in the land.

Keeping of
accounts.

20 The account of every taxpayer as to the tax payable in his representative capacity shall be kept separate and distinct from the account of the tax payable in his individual right; and the account of taxpayers jointly entitled to or interested in, whether as partners or otherwise, the same land, as regards the tax payable in respect of such land, shall be kept jointly and separate and distinct from the sole accounts of such taxpayers.

Agents, trustees,
&c., how charge-
able.
7 Ed. VII. No.
15, s. 15 (W.A.).

21—(1.) Every agent for any owner of any land subject to land tax under this Act who may be permanently or temporarily absent from this State, and every trustee of any land subject to land tax under this Act, shall be assessed respectively in respect of such land the owner of which is represented by such agent, or in respect of such land of which he is such trustee, as the case may be.

(2.) Every such agent and trustee shall, subject to the provisions of Subsection (6.), be chargeable with the land tax payable in respect of such land in the same manner as if the land were his own; but he shall be assessed in respect thereof in a representative character only, and the provisions of Section Twenty-one shall apply, and each such assessment shall be kept separate and distinct from the individual assessment (if any) of such agent or trustee.

(3.) Every such agent or trustee shall be answerable for the doing of all such acts, matters, or things as would be required to be done by the owner.

(4.) Every such agent or trustee shall be subject to the same penalties or liability for any neglect, refusal, or default in respect of the obligations and requirements of this Act as the persons whom such agent or trustee represents would be subject to.

(5.) Every such agent or trustee is hereby authorised to recover from any person for whom, or on whose behalf, he is compellable to pay and has paid land tax, the amount of the land tax so paid by him, or to retain out of any money which shall come to him in his repre-

Land and Income.

sentative character so much, from time to time, as shall be sufficient to pay such land tax. A.D. 1910.

(6.) Such agent or trustee shall not be personally liable for land tax to any further or greater extent than to the amount of such funds or securities for money as are or may be in his hands in his representative character or as trustee, or of which he shall have the controlling power, after receiving notice of such assessment as hereinbefore provided.

22 The Commissioner may, if he thinks fit, from time to time, and at any time, require any taxpayer to furnish any information in writing or by verbal communication and to produce for examination by the Commissioner, or by any person appointed by him for that purpose, at such time and place as may be appointed by the Commissioner, any deeds, instruments, or other documents or writings in his custody or under his control as may be necessary to enable the Commissioner to determine the rate at which such taxpayer is liable to taxation under this Act in respect of any land. Commissioner may require information, &c. 5 Ed. VII. No. 4, s. 14.

Distribution of Burden of Land Taxation.

23 Every taxpayer shall be liable to the Treasurer for the full payment of the whole amount of the tax. Liability of taxpayer. *Ibid.*, s. 18.

24 In any case where Two or more persons are the owners of land as joint tenants, tenants in common, co-partners, co-trustees, or on a joint account, the burden of the tax in respect of such land shall, as between such persons, be distributed amongst them in the relative proportions of the value of their shares or interests in the land taxed. And every taxpayer who shall have paid any land tax shall be entitled to recover from every other taxpayer in respect of the land tax of the same land a proper proportion of the amount paid. Distribution of burden. *Ibid.*, s. 19.

25 Where a taxpayer makes a default in the payment of land tax, then without in any way releasing him from his liability the following provisions shall apply as long as the default continues— Remedy against other persons where taxpayer makes default.

- i. If the tax is payable in respect of land subject to any lease or occupied by any person, then the lessee or occupier shall be responsible for the payment of the tax, and it may be recovered from him as if he were the defaulting taxpayer :
- ii. All payments made under this section by a lessee or occupier shall be deemed to be made on behalf of the defaulting taxpayer.

26 Where any person (other than the owner of any land, or the attorney or agent of the owner) in possession of such land under any lease or other instrument conferring possession of such land for any term not less than Ten years, shall be liable to the payment of any rent or other periodical payment less than the annual rent that could be Person other than owner, &c., in possession under lease may deduct from rent payable by him a proportionate part of tax. *Ibid.*, s. 25.

Land and Income.

A.D. 1910.

reasonably demanded for the use and occupation of the land, and shall have paid the tax or taxes in respect of such land, he shall be entitled to recover from the person entitled to receive such rent or other periodical payment a sum which shall bear the same proportion to the whole amount of the tax or taxes as such rent or other payment payable by such person bears to the annual rent which a tenant might be reasonably expected to pay for such land, as if such sum were money paid to the use of such person entitled, or such sum may be deducted from or set off against the rent or other payment then due or thereafter to become due.

PART IV.**THE INCOME TAX.**Incomes liable
to taxation.

27—(1.) Subject to the provisions of this Act and the regulations hereunder, there shall be charged, levied, collected, and paid to the Commissioner for the year ending the Thirty-first day of *December*, One thousand nine hundred and eleven, and for every subsequent year, for the use of His Majesty, an income tax at such rate per pound as Parliament shall from time to time declare and enact in respect of all incomes arising, accruing, received in or derived from this State, with the following exceptions:—

Exemption of
certain incomes.
2 Ed. VII., No.
29, s. 21 (Tas.).

- i. The revenues of marine boards and of municipal corporations, water trusts, and statutory local bodies 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—
 - (a) Not carrying on business; and
 - (b) 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 any registered friendly society or trade union:
- iv. The dividends and profits of the State Savings Bank and the Agricultural Bank of *Tasmania*:
- v. The Police Provident Fund, the Closer Settlements Fund, and any fund exempted from taxation by the statute under which the fund is created:
- vi. The income of the Governor of this State:
- 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. 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 subsection shall

Land and Income.

not apply to any company nor to any person carrying on a business in this State : A.D. 1910.

- ix. The exemptions declared by Subsections I., II., and III. of this section shall not extend to the salaries and wages of persons employed by any such corporation, public body, company, society, or institution, although the same be paid wholly or in part out of the income, revenues, or funds thereof.

(2.) Income shall be deemed to have accrued to a person within the meaning of this section, although the same is not actually paid over to such person, but is credited in account or reinvested, or accumulated or capitalised, or carried to any reserve, sinking, or insurance fund, however designated, or otherwise dealt with in his name or interest or on his behalf. W.A., ss. 4.
Ibid. (Tas.), s. 17

28 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.
Ibid. (Tas.), s. 18.

29 The income of a married woman shall be liable to taxation in like manner as if she were unmarried. Married women, how liable.
Ibid. (Tas.), s. 19.

The Taxpayer.

30 Subject to the provisions of this Act, income tax shall be payable— Persons by whom income tax is 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 this State, by the attorney or agent of such person; and for the purposes of this Act every person in this State 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. Cf. *Ibid.* (W.A.), s. 20.
Ibid. (Tas.), s. 24.

The Commissioner may, if he thinks necessary, declare any person to be the agent of any other person, and the person so declared an agent shall be the agent for the purposes of this Act :

- iii. In respect of 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 of income paid under the decree or order of any court or judge to any receiver or other person, by such

Land and Income.

A.D. 1910.

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.

And the persons by whom income tax is payable under Subsections 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.

Employer
may be
declared
agent for
employee.

31—(1.) In any case where any taxpayer employed by any person, local authority, corporation, board, commission, or body has in any year failed to pay the income tax payable by such taxpayer within Sixty days after the same has been demanded pursuant to the provisions of this Act, the Commissioner may declare such person, local authority, corporation, board, commission, or body to be the agent of such taxpayer so far as respects the income by way of earnings, salary, wages, allowances, pension, or stipend paid or allowed by him or it to such taxpayer, and may give notice to such agent setting forth the fact that such taxpayer has failed to pay the tax payable by him, and requiring such agent to pay the same on behalf of such taxpayer.

(2.) Thereupon every such agent shall deduct and retain from time to time out of such earnings, salary, wages, allowances, pension, or stipend respectively so much as is sufficient to pay such income tax, and shall pay the same in pursuance of this Act; and for any default in so doing such agent shall be liable, in addition to the tax, to a penalty not exceeding Five Pounds.

Income tax in
respect of income
of deceased
person.
4 Ed. VII. No.
861, s. 19
(W.A.).

32 The legal personal representative or other person administering or getting in the estate of any person who has died since the First day of *January*, One thousand nine hundred and eleven, or shall thereafter die, shall be a taxpayer in a representative capacity in respect of the income of the deceased person from the First day of *January* last preceding his decease, up to his decease, and in the year immediately prior to such First day of *January* and in respect of such income shall furnish returns which the deceased person should (if living) have furnished, and be bound by any assessments made against or in the name of the deceased person as taxpayer, either in the lifetime of the deceased person or after his death, and before the Commissioner shall have had notice in writing of such death, and may appeal against the same in the manner and time and upon the ground in and upon which the deceased (if living) might have appealed against the same.

Land and Income.

33 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.

A.D. 1910.

Liability of representative taxpayer.

Ibid. (Tas.), s. 25.

34 Every taxpayer in a representative capacity who, as such, pays any income tax or costs 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 be required to indemnify him in respect of such payments.

Indemnity to representative taxpayer.

Ibid. (Tas.), s. 26.

Provided that where any sum by way of fine or costs under this Act has been imposed or incurred through the neglect or default of such taxpayer in a representative capacity, the amount retained or paid in respect thereof may be recovered from such taxpayer by the persons so entitled as aforesaid as money received to the use of such persons.

35 No trustee who has authorised the receipts 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 this State, and no receiver of any person being of full age, and resident in this State (other than a lunatic, idiot, or person of unsound mind), who makes the returns prescribed by this Act and the regulations specifying 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 or the regulations.

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

Ibid. (Tas.), s. 27.

36 The tax payable in respect of such portion of the income of every company as is represented by dividends shall be paid in the manner and at the times hereinafter mentioned; that is to say—

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

Ibid. (Tas.), s. 28.

- 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, except in the case of the companies referred to in

Land and Income.

A.D. 1910.

the immediately succeeding section, 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.

Conditions imposed in case of certain companies.

37 The public officer of every company which is incorporated outside *Tasmania* and which carries on mining operations in *Tasmania* in connection with other business, and also carries on business outside *Tasmania*, shall, in addition to the matters mentioned in the immediately preceding section, at the same time—

- i. Forward to the Commissioner a statement in writing, verified by statutory declaration, showing how much of the dividend is profits *bona fide* derived from its business in *Tasmania*, and how much is profits *bona fide* derived solely from any business of the company carried on outside *Tasmania*, giving particulars thereof; and also showing separately the total profits made by the company in respect of its business carried on in *Tasmania*, and in respect of every business of the company carried on outside *Tasmania*, for the period for which the dividend is declared; and every such public officer shall at the same time pay to the Commissioner income tax on so much of the dividend as is profits derived from the business of the company carried on in *Tasmania* :
- ii. At the request of the Commissioner produce to him all such balance-sheets, in such form and made up as he requires, and all such books, papers, and other documents relating to the several businesses carried on by the company, as he may require.

Dividends not to be distributed until tax paid.
Ibid. (Tas.), s. 29.

38 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.
Ibid. (Tas.), s. 30.

39 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.

Saving as to building societies.
Ibid. (Tas.), s. 31.

40 Sections Thirty-six, Thirty-seven, and Thirty-eight 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.

*Land and Income.***41** Every—

- i. Company : or
- ii. Local body in this State authorised by law to borrow money

by the issue and sale of debentures or any similar security— which has borrowed money upon debentures, mortgages, or other similar security out of this State, shall, by its public officer, pay to the Commissioner income tax upon the whole amount of interest payable in respect of any money so borrowed as aforesaid, within Thirty days of the date or dates on which the interest becomes due, and may deduct the amount of such tax from the interest so payable as aforesaid.

A.D. 1910.

Public officer of company to pay tax on interest on debentures, mortgages, &c.
4 Ed. VII. No. 22, s. 9.

42 The Treasurer shall, on behalf of any person entitled to receive any interest payable by the Government of *Tasmania* upon any debenture or Treasury bill redeemable in *Tasmania*, or any local inscribed stock, pay to the Commissioner the amount of income tax thereon, and may deduct from such interest payable to such person the amount of income tax paid or payable thereon.

Treasurer to pay tax in respect of interest on debentures, &c., payable by him.
4 Ed. VII. No. 22, s. 10.

43—(1.) Every—

- i. Company : or
- ii. Local body authorised by law to borrow money by the issue and sale of debentures or any similar security—

which pays any interest upon any money lent to such company or local body upon debentures or any similar security shall, on behalf of the person entitled to receive such interest, pay to the Commissioner the amount of income tax thereon, and may deduct from the interest payable to such person the amount of income tax payable or paid thereon.

Local body to pay tax in respect of interest on money borrowed on debentures, &c.
Cf. *ibid.*, ss. 11 and 14.

(2.) No income tax shall be deducted from the interest of any debenture forming part of the funds of any society registered under "The Friendly Societies Act, 1888," or under "The Trades Unions Act, 1889."

51 Vict. No. 16.
53 Vict. No. 27.

44 Income received by any taxpayer as interest upon any debenture, Treasury bill, or local inscribed stock, or upon any money lent to any company or local body, upon which interest income tax has been paid by the Treasurer of *Tasmania*, or the company, or the local body, shall be deducted from the total amount of such taxpayer's income.

Income received as interest on such debentures, &c., to be deducted.

45 When any taxpayer shall satisfy the Commissioner that the amount or amounts that have been deducted from payments to such taxpayer under the provisions of Sections Forty-one, Forty-two, and Forty-three of this Act, together with the amount otherwise payable by the taxpayer under this Act, is or are in excess of the amount of income tax to which such taxpayer is liable under the provisions of this Act, then the Commissioner shall furnish such taxpayer with a certificate to that effect in the prescribed form. Such certificate shall entitle the taxpayer to claim from the Treasurer the excess of the amount or amounts so deducted as aforesaid above the amount of income tax

Rebate of tax in respect of interest on debentures, &c.

Land and Income.

A.D. 1910.

to which the taxpayer is liable as aforesaid, and on the production of the certificate the Treasurer shall pay such excess to the person entitled thereto.

The Taxable Amount.

Taxable amount.

46 The income tax shall be paid upon or in respect of an amount termed the "taxable amount."

In the Case of Companies.

Companies whose head office is in this State.

Ibid. (Tas.), s. 32, s.s. 1.

47 - (1.) The taxable amount of the income of every company which has its head office or chief place of business in this State, other than a building society, and other than a mining company having its head office in *Tasmania*, but which carries on the whole of its mining operations elsewhere than in *Tasmania*, shall be the full amount of the income of such company during the year ending the Thirty-first day of *December* immediately preceding the year of assessment, less so much of the dividends declared or ascertained or become due to the shareholders of the company from such income as the company shall have paid income tax upon; and the Commissioner may, if he thinks fit, accept as correct the statement respecting such income contained in any balance-sheet or balance-sheets of such company.

Provided that the said taxable amount shall not in any year be deemed to be or taken as less than such amount of such dividends as aforesaid.

Provided further that in the case of a company which is incorporated outside *Tasmania*, and which carries on mining operations in *Tasmania* in connection with other business, and also carries on business outside *Tasmania*, the proportion of the dividends which may be so deducted as aforesaid shall be so much only of the dividends as are profits derived from the business of the company carried on in *Tasmania*.

(2.) 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*.

Provision for assessment of portion of income represented by profits in respect of products derived from *Tasmania* for use outside *Tasmania* in the case of certain companies.

(3.) Where any company which is incorporated outside *Tasmania*, and which carries on mining operations in *Tasmania* in connection with other business, also carries on business outside *Tasmania*, the portion of the income of such company which is represented by profits in respect of any products derived from *Tasmania* for use outside *Tasmania* in the processes of any business (other than mining) of the company carried on outside *Tasmania* may be assessed by the Commissioner at a sum equal to Fifteen Pounds for every One hundred tons of such product so derived from *Tasmania* as aforesaid.

Taxable amount in the case of certain mining companies.

48 The taxable amount of the income of any mining company having its head office in *Tasmania*, but which carries on the whole of its mining operations elsewhere than in *Tasmania*, shall be One-half of

Land and Income.

all dividends declared or ascertained or becoming due to the shareholders of such company. A.D. 1910.

49 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. Income of building societies.
Ibid. (Tas.), s. 32,
s.s. III.

50 The taxable amount of the income of every company which has not its head office or chief place of business in this State shall in the following cases be assessed and calculated as follows: Companies whose head office is not in this State.

But the taxable amount in the case of any such company shall not in any year be assessed at less than One thousand Pounds:— *Ibid.* (Tas.), s.s. II.

i. The taxable amount of the income of every such company which carries on in this State 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 *December* preceding the year of assessment as is proportionate to the average amount of the average quarterly assets and liabilities of the company in this State 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 companies

ii. The taxable amount of the income of every such company which carries on in this State 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 this State during the year ended the Thirty-first day of *December* preceding the year of assessment. Such premiums shall be the net premiums, but shall exclude any portion of such premiums actually paid away by way of reinsurance effected in this State with any other company: Insurance companies.

iii. The taxable amount of the income of every such company which carries on in this State life assurance or insurance business shall be a sum equal to Twenty Pounds per centum of the premiums received by the company in this State during the year ended the Thirty-first day of *December* preceding the year of assessment: Life assurance companies.

iv. The taxable amount of the income of every such company which carries on in this State shipping business shall be a sum equal to Five Pounds per centum of the amount of the receipts for livestock, goods, mails, and passengers shipped in this State and carried to any port in or beyond this State during the year ended the Thirty-first day of *December* preceding the year of assessment: Shipping companies.

Land and Income.

A.D. 1910.

Mercantile
companies.Savings Banks.
58 Vict. No. 16,
s. 23, s.s. viii.

Other companies.

Assessment where
business of
principal outside
of State carried
on by agent in
State.
Cf. *ibid.* (Tas.),
s. 32, s.s. v.Agent liable to
tax payable by
principal.

- v. The taxable amount of the income of every such company which carries on in this State mercantile business, shall be the profits made by such company on its *Tasmanian* business during the year ended the Thirty-first day of *December* preceding the year of assessment, 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 this State:
- vi. 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:
- vii. The taxable amount of the income of every other such company shall be the amount of the profits made by such company on its business in this State during the year ended the Thirty-first day of *December* preceding the year of assessment, 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 this State.

In the Case of Non-residents of State.

- 51—I. When a person outside this State (herein termed "the principal" by means of a company registered in *Tasmania* or carrying on business therein, or by means of any person in *Tasmania* (herein termed "the agent") sells or disposes of any goods for the principal, whether such goods are in *Tasmania* or are by the contract to be brought into *Tasmania*, and whether the contract is made by the agent in *Tasmania* or by or on behalf of the principal out of *Tasmania*, and whether the moneys arising therefrom are paid to or received by the principal directly or otherwise, the moneys arising therefrom shall be deemed to be income accruing to the principal from a business carried on by him in *Tasmania*, and the taxable amount of the income derived therefrom by the principal shall, if such income cannot in the opinion of the Commissioner be otherwise satisfactorily determined, be assessed at an amount equal to Five Pounds per centum upon the net amount for which such goods have been sold or disposed of after taking into consideration any bill of sale or encumbrance thereon. In every case the amount assessed shall for the purposes of obtaining income tax be deemed to be income derived by the agent:

- (a) The agent shall, as regards such income, make the returns, be assessed, be liable to income tax, and

Land and Income.

otherwise be subject to the provisions of this Act, and to do all acts and things thereunder as if such income were actually the income of the agent : Provided that nothing herein contained shall exempt or discharge the principal from liability to pay income tax upon 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 Thirty-four of this Act :

A.D. 1910.

- (b) The Governor may by regulations prescribe for the making, obtaining, adjusting, and settling of returns by or with any agent, 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.

- ii. 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, livestock, 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.

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.

Master of ship to pay in certain cases.

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 :

- iii. When any agent or principal fails to pay any income tax assessed to the agent, as provided in Sections Thirty and Thirty-three 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 :

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

Land and Income.

A.D. 1910.

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

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

Commissioner may obtain information from importer.

Temporary business—
Security for payment of tax.
Ibid. (W.A.),
s. 27.

Taxable amount, how ascertained in other cases.

Basis of calculation.

- iv. 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 :

- v. 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 tax ; and every such importer or consignee shall be entitled to a certificate from the Commissioner as to the amount so paid.

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

- vi. 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.

52 Whenever the Commissioner has reason to believe that any taxpayer establishing or carrying on business in this State intends to carry on such business for a short time only, he may at any time, and from time to time, require such taxpayer to give security by way of bond or deposit or otherwise to the satisfaction of the Commissioner for the due assessment and payment of income tax on the profits derived from any such business.

Taxable Amount in Other Cases.

53 The taxable amount of the income of every taxpayer other than the taxpayers specified in Sections Forty-eight and Fifty, excepting Paragraphs v. and vii. of Section Fifty aforesaid of this Act, shall be ascertained as follows :—

- i. The accounts of income from business and of income from property shall be calculated separately :
- ii. In assessing the income tax for any year the gross amount of the whole income of the taxpayer, from all sources during the year ended the Thirty-first day of *December* immediately preceding the year of assessment, and whether previously taxed at the source or not, shall be taken as the basis of calculation :

Land and Income.

iii. There shall be allowed as a deduction from income derived A.D. 1910.

as rent for the use and occupation of any land liable to pay land tax under an Act of this State, a sum equal to Five Pounds per centum of the unimproved value of such land; but in every such case, notwithstanding anything in this Act contained, the taxpayer entitled to such deduction shall not be entitled to deduct from such income any sum paid by way of interest in respect of any mortgage of or encumbrance upon the said land, or any sum paid by way of rent charge or other charge in respect of the said land :

iv. Where any taxpayer owns and occupies for the purpose of business any land in respect of which land tax is payable by him under an Act of this State, such taxpayer shall be entitled to deduct from the income derived from such land, or from carrying on business on such land, a sum equal to Five Pounds per centum of the unimproved value of such land. But notwithstanding anything in this Act 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, or any sum paid by way of rent charge or other charge in respect of such land.

No such deduction as aforesaid shall be made in any case where any such taxpayer carries on any pastoral, agricultural, or horticultural pursuit, unless he carries on such pursuit as his chief means of gaining a living :

v. In calculating the gross amount of the income of the taxpayer there shall be included— Inclusions.

- (a) The profits or moneys 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 by him in connection with any office or employment or services filled or performed by him without payment of any rent for the same ;
- (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

Land and Income.

A.D. 1910.

Provisions applicable to calculating gross amount of income.

Cf. *ibid.* (Tas.), s. 33.

Appreciation not included.

Ibid. (Tas.), s. 35.

Ibid. (Tas.), s. 33

Deductions allowable.

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 subsection shall be deemed to be income from business:

- vi In calculating the gross amount of the income of the taxpayer, any appreciation in the value of any property shall not be included 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:
- vii. Deductions from the gross amount of the income of the taxpayer 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) Sums paid by the taxpayer by way of interest upon any money borrowed by him; provided that where any such sum is payable to a person residing beyond *Tasmania*, the person paying it shall for the purposes of this Act be deemed to be the agent of the person entitled to receive it, and shall be liable to pay income tax thereon as if he were a taxpayer in a representative capacity in respect of any such sum;
 - (c) 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;
 - (d) Sums expended by the taxpayer for repairs of premises let or intended to be let to tenants;
 - (e) Sums expended for repairs of premises occupied for business purposes, and for the repair or alteration of machinery, implements, utensils, and articles employed by the taxpayer for the purposes of his business: 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 business income is set apart by the taxpayer by way of a fund to cover the depreciation of such machinery, implements, utensils, and articles, or to be devoted to

Land and Income.

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; A.D. 1910.

(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) If a taxpayer having an income the produce of property carries on One or more businesses, either alone or otherwise, and makes a loss thereon, such loss shall be deducted from his income the produce of property in calculating the taxable amount of the income of such taxpayer: Adjustment of losses. *Ibid.* (Tas.), s. 37.

viii. The gross amount of the income of the taxpayer having been ascertained, the net amount shall be fixed by making the deductions allowed under this Act. The net amount so ascertained shall be the taxable amount:

ix. Where the income tax payable in respect of any dividend or interest money included as income in the taxable amount of a taxpayer has been paid at the source on behalf of the taxpayer, the amount of such included income so previously taxed shall be deducted from the taxable amount after any deduction by way of exemption to which the taxpayer may be entitled under any Act for the time being in force declaring the rate of income tax, has been made from his taxable amount:

x. Shillings and pence and fractions thereof shall not be included in the taxable amount. *Ibid.* (Tas.), s. 36.

54 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 any taxpayer, his family, or household establishment: *Ibid.* (Tas.), s. 38.

ii. Domestic or private expenses:

iii. Any loss or expense which is recoverable under any insurance or contract of indemnity: *Ibid.* (W.A.), s. 31.

iv. Income tax or land tax.

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

v. Disbursements or expenses of any kind not wholly and exclusively incurred in the production of the assessable income:

vi. 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

Land and Income.

A.D. 1910.

part thereof as may be occupied for the purposes of the business :

- vii. Loss or diminution of capital invested, or employed upon any security or in any business ; money used in the 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 capital or money if laid out at interest :

- viii. 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.

Assessment of Income.

Commissioner to give notice of returns.
Ibid. (Tas.), s. 54.

55 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.

Persons to provide themselves with form of returns.

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.

Persons to furnish returns and declare to truth thereof within specified time.
Ibid. (Tas.), s. 55.

56 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.

Return of certain persons.
Schedule.

- i. The return to be furnished by all persons liable to assessment of income under the provisions of this Act shall be in the prescribed form :

Return of companies.

- 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 :

Commissioner may require further returns.

- 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

Land and Income.

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 :

A.D. 1910.

- iv. 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 : Provided that any taxpayer objecting to such assessment who has made default as aforesaid shall not be entitled to any costs in connection with the objection :

Parties making default to be assessed by Commissioner.

- 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 :

Returns from all persons.

- vi. 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 :

Return re residents.

- vii. If the income of the Commissioner or any Acting or Deputy 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 Acting or Deputy Commissioner shall have the like right to object to an assessment as any other person.

Income of Commissioner

57 In any case in which in the opinion of the Commissioner the taxable amount of the income of any taxpayer did not exceed the sum of One hundred and fifty Pounds, he may, instead of requiring a return of income to be furnished, make an assessment of the amount on which in his judgment income tax ought to be charged under this Act, such assessment not to exceed One hundred and fifty Pounds; and thereupon the Commissioner shall give notice thereof to the taxpayer to be charged.

Commissioner may make assessment not exceeding £150 in certain cases.

Provided that any such assessment may be objected to in the manner provided by this Act.

Taxpayer may appeal.

58 The Commissioner shall, on or before the prescribed day in the year One thousand nine hundred and eleven, and on or before the First day of April in every subsequent year, cause an assessment book to be

Assessment book, when to be made. *Ibid.* (Tas.), 56.

Land and Income.

A.D. 1910.

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 upon objections to assessments 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.

Deposit of
assessment book.

59 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.

Notice of assess-
ment for income
tax.

60 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."

Commissioner to
notify in notice of
assessment date
for lodging
appeals.

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.

No objection shall be entertained which is not lodged on or before the last day for lodging objections.

Demand for tax
may be forwarded
with assessment.

The Commissioner may in or with every such notice make and forward the demand mentioned in Section One hundred of this Act.

Assessment book
may be added to
and amended
whilst in force.
Ibid. (Tas.), s. 60.

61 During the time that any assessment book is in force the Commissioner may from time to time—

- 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 objection 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 the 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 object thereto in the same manner as from an original assessment. All notices and other proceedings prescribed with respect to original assessments, and objections thereto, and the hearing thereof, shall, so far as possible, apply with respect to such additions, alterations, or amendments, and objections thereto :
- iv. Subject to such right to object 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

Land and Income.

added to, altered, or amended shall be the assessment book for the district for which it relates. A.D. 1910.

62 Any person feeling aggrieved by reason of any assessment made by the Commissioner, and in which such person is interested, may object to the assessment as provided by Part VI. of this Act, upon the ground that he is not liable for the tax or any part thereof, or that the amount of the assessment is excessive; but upon any such objection the onus of proof shall lie upon the objector. Objections to assessments.

63 In assessing the income of any person or company, the Commissioner shall have power to allow the statement of such income to be made up at the nearest balancing-day of such person or company to the Thirty-first day of *December* in any year, and, in case any person or 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. Definition of "year."
Ibid. (Tas.), s. 61.

PART V.

PROVISIONS AS TO COMPANIES.

64—(1.) Every incorporated company liable to land or income tax shall at all times be represented by a person residing in this State, nominated for that purpose; and a place within this 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, and the Commissioner shall be notified within One month thereafter of the making of such nomination and appointment. Public officer of a company—duties and liabilities.
Cf. 7 Ed. VII. No. 15, s. 48 (W.A.).
2 Ed. VII. No. 29, Part VI. (Tas.).

(2.) Such person shall, for the purposes of this Act, be called the public officer of the company, and shall be nominated—

- i. In the case of a company having a board of directors or managers in this State, within One month after the commencement of this Act:
- ii. In the case of a company not having such board as aforesaid, within Three months after the commencement of this Act.

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

(3.) The office of public officer shall be kept constantly filled by every company.

(4.) Every company failing or neglecting, within the time required by this Act, to nominate its public officer, or failing or neglecting to fill any vacancy in that office as prescribed, or to appoint a place at

Land and Income.

A.D. 1910.

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 shall continue.

(5.) Every notice, process, or proceeding which, under this Act or the regulations, may be given to, or 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 is 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 management of the business or affairs of such company, or as attorney or agent for such company.

(6.) 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 case of default shall be liable to the same penalties.

(7.) 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 done or made by such company.

(8.) Every company established or beginning to carry on business in this State after the passing of this Act shall—

- I. In case of a company registered in the Commonwealth of *Australia*, within One month: and
- II. In case of a company registered outside the Commonwealth of *Australia*, within Three months—

after its establishment or beginning to carry on business, nominate a person to be its public officer, and appoint a place for delivery of notices and other instruments as aforesaid.

(9.) 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, or from the penalties consequent on the failure to comply therewith.

PART VI.**OBJECTIONS, REVIEW, AND APPEAL.***Objections.*

Assessments good if not objected to. 2 Ed. VII. No. 29, s. 63 (Tas.).

65 If any person entitled to object to any assessment fails to do so, or fails to prove his objection, the assessment that may be shown by the assessment book shall stand.

Form of objections. *Ibid.* (Tas.), s. 64.

66 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.

Land and Income.

67 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 ought to 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 objection shall be heard and determined as hereinafter provided.

A.D. 1910.

Commissioner
may allow
objections.
Ibid. (Tas.), s. 65.

68 Where objections made to any assessment are disallowed by the Commissioner, he shall, on or before the day appointed for the review of the assessments, deliver or transmit the original objections to the registrar acting for the court of review appointed to hear and determine the same.

Objections to be
sent to court of
review.
Ibid. (Tas.), 66.

69 Where—

- i. No objections are made to any assessment: or
- ii. 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.
Ibid. (Tas.), s. 67.

Review of Valuations and Assessments.

70— (1.) Sittings of each court of review for the purpose of hearing and determining objections shall be held at such times and places as the Governor may appoint.

Sittings of court
of review.

(2.) 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.

(3.) Every registrar or bailiff of a local court having jurisdiction at any place where the Governor appoints a court of review to be held shall be and act as registrar or bailiff, as the case may be, of and for the purposes of any court of review so appointed to be held.

Officers of court.

71 All objections under this Act which—

- i. Have not been allowed by the Commissioner: or
- ii. Have not been withdrawn—

shall be heard and determined in the manner hereinafter mentioned by a court of review; and every such objection shall be heard with closed doors.

Objections to
assessment heard
by court of
review.
Cf. *ibid.* (Tas.),
s. 68.

72 Where objections made to any assessment are disallowed by the Commissioner, he shall, as prescribed, prepare and lay before the court of review, prior to the opening of the court, a list of all objections which are to be heard and determined; and the court shall enter all decisions given by it in such list, and shall initial all such entries; and the Commissioner shall correct the assessment book from such list accordingly.

List of objections
to be made.
Cf. *ibid.*, s. 16
(N.Z.).

Land and Income.

A.D. 1910.

Liability to
assessment or
tax not to dis-
qualify Judge.

73 No judge or commissioner of a court of review shall, solely on account of his liability to be assessed under this Act, or of his liability to tax under any Act for the time being in force, be deemed to be interested in any matter upon which he may be called upon to adjudicate or determine.

Decision of court
to be final, except
as provided.
Ibid., s. 17 (N.Z.).

74—(1.) A court of review shall be a court of record, and shall have full power of hearing and determining all objections in relation to assessments.

(2.) Subject to the provisions of this part as to appeals on points of law, the decision of the court shall be final, and the onus of proof shall rest with the objector.

Court may
examine on oath,
and call for
persons and
papers.
60 Vict. No. 48.
2 Ed. VII. No.
28, s. 71 (Tas.).

75 Every court of revision shall have all the powers and authorities conferred by "The Local Courts Act, 1896," upon the court or a judge under that Act respecting summoning and examining witnesses, compelling their attendance and the answering of questions and the production of papers, and for all other purposes touching the hearing of matters before the court; and a court of revision may make such order as to costs as the court thinks proper, and every such order shall be final.

Practice and
procedure.

76 Subject to the provisions of this Act and of any regulations thereunder, all proceedings in connection with the hearing and determining of objections shall, so far as practicable, be in conformity with the provisions of "The Local Courts Act, 1896," and the rules of practice under that Act, so far as they are applicable; but no notice of defence or answer of any kind to any notice of objection shall be required to be entered.

Costs of objection.

77 Any court of review may, at its discretion, refuse to award any costs to either party, or may order either the Commissioner or the objector to pay to the other party to any such objection all or so much of the costs properly and necessarily incurred in reference thereto as shall to such court seem just; and the court shall, upon determining such objection, fix in a summary way the amount of the costs (if any) to be paid.

How costs
recoverable from
objector.

78 In every case in which the court of review shall order the objector to pay any costs, the amount of such costs as fixed by the court shall be recoverable by execution against the lands and goods and chattels of the objector in accordance with the provisions of "The Local Courts Act, 1896," relating to execution.

How costs
recoverable from
Commissioner.

79 In every case in which the court of review shall order the Commissioner to pay to the objector any costs of objection, the amount of such costs as fixed by the court shall be a debt due by the Commissioner, and shall be payable by him out of the moneys to be provided by Parliament for the purposes of this Act.

Land and Income.

80 The Commissioner, any Acting or Deputy Commissioner, or other officer may appear in support of any assessment, and any person objecting thereto may appear in person or by his solicitor.

A.D. 1910.

Commissioner to appear in support of assessments.

Ibid. (Tas.), s. 73.

81 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.

Ibid. (Tas.), s. 74.

82 The judge or commissioner of the court of review may from time to time adjourn any court, or the hearing of any objection under this Act, in such manner as he may think fit.

Adjournment of court or hearing of objection.

Appeals on Points of Law.

83 Notwithstanding anything to the contrary in this Act or any other Act, the decision of the court of review on any objection before it shall be subject to appeal to the Supreme Court on questions of law, in the manner and subject to the provisions hereinafter contained.

Appeal from decision of court of review on points of law.

Ibid., s. 18 (N.Z.).

84 Within Ten days after the decision to be appealed against has been given, the appellant shall give notice of appeal, and (except where the appellant is the Commissioner) give security for costs; and with respect to the appeal the following provisions shall apply:—

Notice of appeal.

Ibid., s. 19 (N.Z.).

- i. Notice of appeal shall be given by the appellant by filing with the registrar of the court of review, and serving on the respondent, a notice in writing, briefly stating the question of law forming the ground of the appeal:
- ii. The security for costs shall be to such amount and in such form as is approved by the court of review:
- iii. The appeal shall be in the form of a special case, to be agreed on by the parties, or if within Seven days after notice of appeal they cannot agree, then to be settled by the Commissioner of the court of review at the request of either of them:
- iv. The special case, when agreed on or settled as aforesaid, shall, within Seven days thereafter, be transmitted to the Registrar of the Supreme Court by the appellant, who shall also, within Thirty days after the notice of appeal was filed with the registrar of the court of review as aforesaid, set the special case down for hearing, and give notice thereof to the other party.

Filing and service.

Security for costs.

Appeal to be by special case.

Case to be set down.

85 Upon the argument upon any special case, the notes (if any) taken by the court of review, and the depositions (if any) and documents taken or produced at the proceedings before the court of review to which the special case relates, or copies thereof certified by the judge or commissioner of the court of review, may be used by the Supreme Court or any party to such special case for the purposes of such special case.

Depositions, &c., may be used upon hearing appeal.

Land and Income.

A.D. 1910.

When appeal
deemed to be
abandoned.

86 The appeal shall in every case be deemed to be abandoned if the appellant—

- i. Fails to duly file or serve such notice of appeal, or to duly give security for costs, within the time hereinbefore limited in that behalf: or
- ii. Fails to duly set down the special case for hearing within the time hereinbefore limited in that behalf, or such extended time as the Supreme Court or a judge thinks fit to grant, on application made by the appellant before the expiration of the time limited as aforesaid.

Order of Supreme
Court final.
Ibid., s. 21 (N.Z.).

87 On the hearing of the appeal the Supreme Court may make such order as it thinks fit, and such order shall be final and conclusive on all parties.

Costs of appeal.
Ibid., s. 22 (N.Z.).

88 The costs of the appeal shall be in the discretion of the Supreme Court.

Result of appeal
to be communi-
cated.

89 The result of every appeal shall be forthwith communicated to the registrar of the court of review from which the appeal was made, by certificate under the hand of the Registrar of the Supreme Court.

One judge to
hear appeal.

90 Every appeal to the Supreme Court may be heard by a single judge.

Powers of court
may be exercised
by a judge in
chambers.

91 The authority and jurisdiction vested in the Supreme Court under this Act may, subject to any rules and orders of such court in relation thereto, be exercised by a judge of such court sitting in chambers, and as well in vacation as in term time.

Judges to make
rules.

92 The judges of the Supreme Court may from time to time make and alter rules and orders to regulate the practice and proceedings of the Supreme Court under this Act; and such rules and orders shall be published at least Once in the "Gazette."

24 Vict. No. 5.

Until rules and orders are made under this Act the general rules and orders of the Supreme Court made under "The Magistrates Stated Cases Act, 1860," shall, so far as the same can be applied, and are not inconsistent with the provisions of this Act, be applicable to all proceedings under this Act.

Assessment may
be acted on while
appeal pending,
subject to adjust-
ment.
Ibid., s. 24 (N.Z.).

93 The fact that an appeal is pending shall not in the meantime interfere with nor affect the decision of the court of review which forms the subject-matter of the appeal; and rates and taxes may be made, levied, and recovered on the assessment fixed by such decision in like manner as if no appeal were pending.

Provided that, in the event of the assessment being altered on appeal, a due adjustment shall be made, for which purpose amounts paid in excess shall be refunded, and amounts short-paid shall be recoverable as arrears.

Land and Income.

PART VII.

A.D. 1910.

COLLECTION AND RECOVERY OF TAXES.

94 Land tax and income tax shall be due and payable at such times as the Governor, by notice published in the "Gazette," shall appoint. When payable.

95 For the more effective administration of this Act the following provisions shall apply— Administrative powers.

- i. Every person, local authority, and public or private body or society whatsoever, whether a taxpayer or not, and every department of the public service, shall from time to time furnish the Commissioner with a return of all persons employed by him or it, and the salary, wages, stipend, or other allowances or emoluments paid or allowed to each person so employed : 7 Ed. VII. No. 15 (W.A.), s. 52.
- ii. The Commissioner, or any person authorised by him in that behalf, shall at all times have full and free access to all lands, buildings, places, books, documents, and other papers, for the purpose of valuing or inspecting the same; and for such purposes may make extracts from or copies of any such books, documents, or papers : Access to buildings, books, &c.
- iii. The Commissioner may, by notice in writing, require any person, whether a taxpayer or not, to attend, be examined, and give evidence before him, or any officer authorised by him in that behalf, concerning any land or income or valuation or assessment or return, and to produce all books, documents, and other papers whatsoever in such person's custody or under his control relating thereto. Every person so required to attend, on being tendered the prescribed sum for his expenses, shall be bound to obey the notice to attend, and to answer truthfully all questions on such examination; and in default thereof the person so failing, without lawful excuse, shall upon summary conviction incur a penalty not exceeding One hundred Pounds : Evidence of any person may be required.
- iv. The Commissioner may require such evidence to be given under oath, and either verbally or in writing; and for such purpose he or the officer authorised as aforesaid may administer an oath : Party required to attend.
- v. Every banking company, and every other company, firm, or person who in the course of business holds money by way of deposit and allows interest thereon, shall furnish annual returns to the Commissioner of all the amounts in excess of Fifty Pounds paid or payable as interest on such money for the year or any part thereof, with the names, addresses, and occupations of the depositors; and for the purposes of this Act every such banking or other company, Oath may be administered.
- vi. Every banking company, and every other company, firm, or person who in the course of business holds money by way of deposit and allows interest thereon, shall furnish annual returns to the Commissioner of all the amounts in excess of Fifty Pounds paid or payable as interest on such money for the year or any part thereof, with the names, addresses, and occupations of the depositors; and for the purposes of this Act every such banking or other company, Returns of deposits in banks, &c.

Land and Income.

A.D. 1910.

firm, or person shall be deemed to be the agent of all depositors mentioned in the returns who are outside this State.

Tax, &c., to be a debt due to His Majesty.
Cf. 2 Ed. VII. No. 29 (Tax.), s. 39.

96 Land tax and 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 Commissioner or the prescribed persons in the manner and at the places prescribed, and shall form part of the Consolidated Revenue.

Right to recover tax not suspended by appeal.
Ibid. (Tax.), s. 40.

97 The obligation to pay, and the right to receive and recover, land or 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.

Recovery of tax paid on behalf of another person.
N.Z. 1908, No. 95, s. 112.

98 Every person who under the provisions of this Act pays any tax for or on behalf of any other person shall be entitled to recover the same from that other person as a debt, together with the costs of recovery, or to retain or deduct same out of any money in his hands belonging or payable to that other person.

Demand and Recovery of Tax by Judgment, Distress, or Ordinary Process.

Statute of Limitations not to apply.

99 No Statute of Limitations shall bar or affect any action or other remedy for the recovery or enforcement of taxes under this Act.

Demand of tax may be sent by post.
5 Ed. VII. No. 4, s. 29.
Ibid., 2 Ed. VII. No. 29, s. 43.

100—(1.) Before legal proceedings are taken for the recovery of any land or income tax the Commissioner or 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.

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 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.

Any notice required to be given to any person may, if the whereabouts or usual or last known place of abode or business in *Tasmania* of such person is not known to the collector issuing the notice, be affixed to some conspicuous part of the land in respect of which the tax is demanded; and it shall not be necessary in any notice to any owner of any land to mention such owner by name.

Land and Income.

(2.) Where in the case of land tax any person shall be the owner or occupier of more properties than one, it shall be lawful for the Commissioner or collector to set forth in the demand in writing mentioned in Subsection (1.) of this section the total amount of land tax payable by such person in respect of all the properties owned or occupied by him, naming in such demand the several properties in respect of which the total amount of tax is demanded ; and such demand shall be valid and sufficient for all purposes under this Act.

A.D. 1910

Several properties may be included in one demand.

101 All persons liable to pay any land or income tax demanded as aforesaid are hereby required to pay the same at the place and between the hours of the day mentioned in the demand ; and in case the amount of tax mentioned in the demand is not paid within Thirty days after the day on which the demand would in the ordinary course of post have been received at such lastmentioned post-office, such proceedings may be had for the recovery of the amount of tax as are hereinafter mentioned.

If tax so demanded not paid within 30 days after demand proceedings may be taken.

Ibid., s. 30.

102 In all cases in which by this Act a demand is required to be made by the Commissioner or collector on the person liable to pay any tax, the collector is hereby authorised to name in such demand some place at which the tax demanded is to be paid ; and such tax shall thereupon be payable at such place and not elsewhere.

Collector may in all cases name a place for payment of tax.

Ibid., s. 31.

103 If any person liable to pay any land or income tax 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 the tax remains unpaid, and stating the amount due and the name and place 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 the tax and Two Shillings and Six Pence for costs where the amount of the tax does not exceed Two Pounds Ten Shillings, and where the amount of the tax exceeds Two Pounds Ten Shillings but does not exceed Five Pounds the sum of Five Shillings, and where the amount of the tax exceeds Five Pounds the sum of Ten Shillings shall be added for costs ; and every such judgment may be in the form following ; that is to say—

Unpaid tax may be recovered by judgment in Supreme Court.

Ibid., s. 32.

Tasmania to wit : In the Supreme Court of *Tasmania* :

Be it remembered that

Attorney-General of

our said Lord the King, for said Lord the King, gives the Court here to understand and be informed that

is indebted to our said Lord the King in the sum of

by virtue of " The Land and Income Tax Act, 1910 " : Therefore on the _____ day of _____ it is considered by the Court

here that our said Lord the King do recover against the said _____ the said sum, and also the sum of

for costs, making altogether the sum of

Land and Income.

A.D. 1910.

Or may be levied
by distress.
7 Ed. VII. No.
17, s. 26.

104 If any land or income tax shall be in arrear after the expiration of the said period of Thirty days, any person authorised by the Commissioner may thereupon, without any warrant, enter upon any land or into any building or room occupied by any person liable to the same tax, and on whom a demand to pay the same has been served in accordance with the provisions of this Act, and demand from such person liable as aforesaid, immediate payment of the tax in arrear, together with such reasonable costs of the person so entering as the Commissioner may authorise, and in default of payment thereof forthwith such person may distrain all goods and chattels found in or upon any premises so entered by him as aforesaid; and if the sums for which the distress is taken, together with all reasonable costs thereof, or in relation thereto, be not paid within Five days after the distress has been made, then the said distress, or so much as shall be sufficient to pay such tax and costs, may be sold, and any overplus shall be returned to the owner of the goods, together with an account of such sale.

Procedure when
name of owner
cannot be
ascertained.
9 Ed. VII. No. 7.

105 Whenever, under the provisions of "The Land Valuation Act, 1909," land is entered in the valuation roll under the designation of "the owner," proceedings for the recovery of the tax to which the owner of such land is liable may be taken, and judgment given against him and enforced under the designation aforesaid.

Good service of any notice, summons, or writ may be effected on him by affixing the same or a copy thereof on a conspicuous part of the land to which the tax relates, any Act or rule of court to the contrary notwithstanding.

Police to render
assistance.
Ibid., s. 34 (Tas.).

106—(1.) Upon being required so to do by the Commissioner or any person acting under his authority, all police officers and constables shall—

- i. Obtain and furnish such information as may be required :
- ii. Serve any notices or documents :
- iii. Aid in collecting and recovering any tax and in making distresses or sales :
- iv. Assist in carrying out the provisions of this Act.

(2.) Any police officer or constable refusing to comply with any of the provisions of this section shall forfeit and pay a penalty not exceeding Five Pounds.

Recovery by
ordinary process.
Ibid., s. 35.

107 If any land or income tax shall be in arrear after the expiration of the said period of Thirty days, the Commissioner, without prejudice to any right to recover or enforce payment of the tax in any other way, may sue for and recover the same in any court of competent jurisdiction, and any action therefor may be maintained in the name of the Commissioner of Taxes 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 of Taxes or otherwise.

Land and Income.

108 Where judgment has been signed against any person for income tax payable solely in respect of the income of his wife, such judgment may be enforced against the separate estate of the wife of such person in the same manner as if the judgment had been signed against the wife of such person.

A.D. 1910.

Judgment may be enforced against separate estate of married women.

2 Ed. VII. No. 29, s. 47 (Tas.).

Provision if too little tax is paid. Cf. 2 Ed. VII. No. 10, s. 68(Q.).

109 If, after any land or income tax has been paid, it is discovered that too little in amount has been paid, the person liable for the tax shall forthwith pay the necessary additional amount; and the amount so payable shall be recoverable in like manner as land or income tax is recoverable under this Act by the Commissioner without specifying the name of the person holding the office, and any action shall not be liable to be abated by any vacancy or change occurring in the office of Commissioner or otherwise.

110 If, after any land or income tax has been paid, it is discovered that too much in amount has been paid, the Commissioner, upon an application being made to him for a refund of such overpayment, and upon being satisfied that too much in amount has been paid, shall issue to the taxpayer or person entitled to receive the same a certificate for a refund of the amount overpaid.

Provision if too much tax is paid.

Ibid. (Tas.), s. 51.

111 No application for refund of an overpayment of tax shall be entertained by the Commissioner unless made within Twelve months after such overpayment was made; or, if there has been an objection, then within Three months after the date of the decision of the objection.

Time limited for applications for refund.

112 Every certificate for a refund of any moneys paid as land or income tax shall state the person to whom the refund is to be made, and the amount of every such refund certificate shall be paid by the State Treasurer out of the Consolidated Revenue.

Certificate for refund.

113 In any case where it is shown to the satisfaction of the Commissioner that a taxpayer liable to pay income tax has become bankrupt or insolvent, or has suffered such a loss that the exaction of the full amount of such tax will entail serious hardship, the Treasurer of the State, on the recommendation of the Commissioner, may release such taxpayer wholly or in part from his liability, and make such entries and alterations in the assessment book as are necessary for that purpose.

Release of taxpayer in case of hardship. Cf. N.Z., 1908, No. 95, s. 117.

114 Where any taxpayer residing in this State derives any income from any source out of this State such taxpayer shall be entitled to deduct from the amount of income tax payable by him by virtue of any assessment 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.

Recovery of Land Taxes by Letting and Sale of Land.

115 The land tax shall, by force of this Act and without registration, be a first charge upon the land taxed, in priority to all rates, mortgages, charges, liens, and encumbrances whatsoever; and not

Land tax to be a first charge upon the land. 5 Ed. VII. No. 4, s. 36 (Tas.).

Land and Income.

A.D. 1910.

withstanding any disposition of any land, it shall continue to be liable in the hands of any purchaser or holder thereof for the payment of the tax so long as the same remains unpaid.

Notice of intention to let or sell.
Ibid., s. 37.

116 Whenever the land tax payable in respect of any land shall have been in arrear for the space of Six months or upwards, it shall be lawful for the Commissioner to cause to be published for Three consecutive weeks in the "Gazette" and in Three consecutive numbers of One or more newspapers a notice, specifying the land and the amount of taxes due in respect thereof, and stating that if the amount of taxes so due be not paid within Six months from the First publication of the said notice, the Commissioner will let the land from year to year as provided by this Act, or will apply to the Supreme Court for a sale thereof.

Commissioner may let from year to year.
Ibid., s. 38.

117 If, after Six months from the First publication of the said notice, all or any part of any land taxes due at the time of such First publication are still unpaid, the Commissioner may let the said land, or any part thereof, from year to year, and may receive the rents and profits thereof, and apply the same towards the payment of the said taxes, and costs and expenses, and hold any surplus in trust for the rightful owner of the land.

Commissioner may apply to Supreme Court for sale.
Ibid., s. 39.

118 If, after Two years from the First publication of the said notice, all or any part of the said taxes due at the time of the said First publication are still unpaid, the Commissioner, instead of letting such lands, may by petition to the Supreme Court or a judge thereof apply for a sale of the land described in the said notice, or of so much thereof as may be necessary to produce the amount of tax due in respect thereof, and the court or judge, on being satisfied by affidavit or otherwise—

- i. That Six calendar months' notice of such petition has been served on the owner of such land, or left at his usual or last known place of abode in *Tasmania* ; and
- ii. That the arrears are lawfully due and were in arrear at the time of the First publication of the said notice in the "Gazette" ; and
- iii. That all things required by this Act to be done by the Commissioner have been done—

shall order the sale of the said land, or so much thereof as shall be sufficient to pay all arrears due up to the time of sale, together with all costs of and attending the application and of and attending the sale of the land, and that the proceeds be paid into court.

Application of proceeds of sale.
Ibid., s. 40.

119 The court or a judge shall order payment of the said taxes, costs, and expenses to be first made out of the proceeds of the sale ; and the conveyance or transfer, as the case may be, shall be executed by the registrar, or such other officer of the court as the court may direct, to the purchaser, his executors, administrators, and assigns, in such form as shall be approved by the court or a judge ; and such conveyance or transfer shall vest the land sold in the purchaser for an estate in fee simple free from encumbrances, and in cases where the land is under

Land and Income.

“The Real Property Act” the purchaser shall be entitled to receive a certificate of title to the land purchased; and the balance arising from the proceeds of the sale shall be subject to any orders of the court, for the benefit of the parties interested therein.

A.D. 1910.

25 Vict. No. 16.

PART VIII.

REGULATIONS.

- 120** The Governor may from time to time make regulations—
- | | |
|--|--|
| <p>i. Prescribing the duties of all persons engaged or employed under or in the administration of this Act :</p> <p>ii. For the security to be given by any such persons, the limits of districts, and places within which any such persons are to act :</p> <p>iii. Prescribing the returns to be furnished to the Commissioner, the form and contents thereof, and the time and mode of furnishing the same :</p> <p>iv. Prescribing the mode of payment of the tax or fine :</p> <p>v. Making provisions for the assessment and taxation of taxpayers absent from or not permanently resident in this State, whether they are or are not represented in this State by agents :</p> <p>vi. Determining and regulating the practice and procedure in relation to objections, and to the hearing and determining thereof, and determining and regulating the practice and procedure of courts of review constituted under this Act :</p> <p>vii. Determining the fees and expenses payable under this Act, and the mode in which the same shall be paid and recoverable :</p> <p>viii. 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 :</p> <p>ix. Making provision for anything which is expressed to be prescribed or in respect of which regulations are contemplated by this Act :</p> <p>x. Providing, 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 deficiency shall be supplied.</p> | <p>Governor may make regulations.
Duties.
Security.
Returns.
Mode of payment.
Absentees.
Practice and procedure.
Fees and recovery.
Mode of estimating income, &c.
Where regulations contemplated.
Where insufficient provision.</p> |
|--|--|
- 121** The Governor may make all such other regulations, not inconsistent with the provisions of this Act, 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, and the full extent and exercise of these powers shall not be in any way limited by the more specific provisions of the last preceding section.

Further power as to regulations.

Land and Income.

A.D. 1910.

PART IX.

SUMMARY JURISDICTION OF JUDGE OF SUPREME COURT.

Disputes may be settled by judge in chambers.
Cf. Sect. 43 of 52 Vict. No. 31 and Sect. 5 of 62 Vict. No. 51.

122—(1.) A judge of the Supreme Court sitting in chambers is hereby empowered to hear and summarily determine and settle any dispute or matter relating to any dispute—

- i. Concerning the liability or alleged liability of any person to payment of any land tax and income tax : or
- ii. Arising between any persons whomsoever concerning any land tax or income tax or the distribution of the burden of any such tax.

And the decision of such judge shall be final.

(2.) The judge may in any such case make such order as he may deem to be just and the circumstances of the case shall require ; and may make such order as to costs as he may think fit.

(3.) It shall be lawful for the judges of the said court to make such rules from time to time as they see fit for regulating the mode of deciding all such disputes or differences, and for prescribing the forms to be used in connection therewith.

Judges to make rules.
Sect. 44 of 52 Vict. No. 31.

PART X.

SUPPLEMENTAL.

Penalty for making false returns, &c.

123 If any person—

- i. Fails or neglects to furnish any returns within the prescribed time : or
- ii. Knowingly and wilfully makes any 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
- iii. 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 under Subsection i. a penalty not exceeding Twenty Pounds, and for each offence under Subsection ii. or iii. a penalty not exceeding 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 charged treble the amount of the tax to which such person would otherwise be liable.

Penalty for making false statements, &c.
Sect. 55 of 52 Vict. No. 31.

124 If any statement, declaration, or other document required by this Act is false in any particular to the knowledge of any person who signs the same, such person shall be guilty of a misdemeanor, and being convicted thereof shall be liable, at the discretion of the court, to be imprisoned for any term not exceeding Three years, or to a penalty not exceeding One hundred Pounds.

Land and Income.

125 Any person who—

- i. Obstructs or hinders any officer acting in the discharge of his duties under this Act or the regulations: or
- ii. Refuses or wilfully neglects to answer, or gives any false or evasive answer to any lawful question put by any such officer relating to any land, property, or income belonging to such person—

shall be liable to a penalty not exceeding Fifty Pounds.

A.D. 1910.

Penalty for obstructing officers, &c.

126 Every contract, agreement, or understanding, whether arrived at or evidenced by matter of record under seal, or by writing or by parol, having or purporting to have or which might have the effect of removing, qualifying, or altering the operation of any assessment, return, exemption, or deduction, or of in any way affecting the incidence of any assessment or tax, or displacing the benefit of any exemption or deduction authorised by or consequent upon any provision of this Act, shall (whether such contract, agreement, or understanding shall have been or be made before or after the passing of this Act) be wholly void and inoperative so far as such contract, agreement, or understanding purports or is intended to have or might have the effect aforesaid, but without prejudice to the validity of such contract, agreement, or understanding in any other respect or for any other purpose.

Contracts, &c., affecting assessment, incidence of assessment, &c., void.

127 Any person guilty of a breach of any of the provisions of this Act shall, except where otherwise expressly provided, be liable on summary conviction to a penalty not exceeding Ten Pounds; and the Governor may, by regulation, impose a penalty not exceeding Ten Pounds for the breach of any of the regulations under this Act.

Penalties may be imposed by regulation.

128 If any company makes default in complying with any provisions 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. 2 Ed. VII. No. 29, s. 91 (Tas.).

129 The Commissioner may, once in every year, require any company to furnish a copy of its last balance-sheet and 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

Commissioner may require company to furnish return of shareholders, &c. *Ibid.* (Tas.), s. 92.

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

Land and Income.

A.D. 1910.

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.

Company making default to be assessed by Commissioner. Tas., s. 93.

130 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.

Affidavits may be sworn before a Commissioner or justice. *Ibid.* (Tas.), s. 94.

131 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.

Power to inspect, &c. Cf. 2 Ed. VII. No. 59, s. 57 (Tas.).

132 The Commissioner, or any person having an order for that purpose under the hand of the Commissioner, may at all reasonable times inspect free of charge all rate books, assessment, or valuation rolls, and all other books and documents in the custody or power of any officer of any municipal council or local body, and all deeds, certificates, and other evidences of title, books, returns, accounts, and documents in the Lands' Titles Office or the office of the Registrar of Deeds, or the office of the Supreme Court or in any other public office, and may require and take copies thereof or extracts therefrom, and the Recorder of Titles and Registrar of Deeds shall, without requiring payment of any fee, furnish to the Commissioner such information as may be prescribed.

Penalty for not permitting inspection. Cf. 47 & 48 Vict. No. 323, s. 40 (S.A.).

133 Any person who wilfully neglects or refuses to permit the Commissioner, or any person having an order for that purpose under the hand of the Commissioner as aforesaid, to exercise any right conferred by the preceding section, shall, on conviction thereof in a summary way, forfeit and pay for every such offence a penalty not exceeding Fifty Pounds.

Notices.

Notices may be in writing or in print. Cf. 2 Ed. VII. No. 29, s. 82 (Tas.).

134 Every notice, demand, or like document given by or on behalf of the Commissioner or any officer 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 or on behalf of whom the same is given shall be printed, stamped, or written thereon.

Service of notices. *Ibid.* (Tas.), s. 80.

135 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

Land and Income.

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. A.D. 1910.

136—(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 the last preceding section. 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. *Ibid.* (Tas.), s. 81.

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

137 Where any notice or matter is required to be published in a district, it shall be affixed on or near the door of every police-office or State school in the district. How notices to be published in district.

Evidence.

138—(1.) The production of any assessment book, or of any document under the hand of the Commissioner or any Deputy-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 or under any law now or hereafter to be in force relating to any tax, rate, or duty, 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 or any Deputy-Commissioner. Evidence. Cf. *ibid.* (Tas.), s. 83.

(2.) The validity of any procedure under this Act, or of any assessment or any register or book or any document purporting to be made under this Act or to be signed by the Commissioner, shall not be prejudiced or affected by reason of any irregularity or informality therein, or of the fact that any of the provisions of this Act have not been complied with.

(3.) Any return of any kind made by any person, by the production thereof alone and without any further evidence, shall be received as *prima facie* evidence of the facts therein mentioned.

Lana and Income.

A.D. 1910.

(4.) The Commissioner shall not, for the purposes of demanding or recovering income tax or for any other of the purposes of this Act, be concluded or estopped by any entry appearing in any register, book, notice, or record made, kept, or given by him or any of his officers.

(5.) It shall not be necessary in any case to prove the incorporation or registration of any company, or that any officer or person is or was the public officer of a company or acting in its business.

(6.) Any return made or purporting to be made or signed by or on behalf of any person or by the public officer of any company for the purposes of this Act shall, for all purposes, be deemed to be duly signed by the person or by the public officer of the company affected, as the case may be, unless such person or public officer proves that such return was not made or signed as aforesaid.

(7.) The onus of proof that any income is exempt from or not liable to payment of income tax, or is subject or entitled to any deduction, shall lie on the person claiming the benefit of such exemption, non-liability, or deduction.

(8.) In all proceedings for recovery of land or income tax or in respect of offences against this Act, the allegations contained in the declaration, plaint, or information, as the case may be, shall be deemed proved in the absence of proof by the defendant to the contrary.

Commissioner
may appear in
person, or by
solicitor or other
officer.

139 The Commissioner may appear, either personally or by solicitor or by any officer of the Public Service, in any court and in all proceedings, and the statement of any such solicitor or officer of the Public Service that he so appears by the authority of the Commissioner shall be accepted as sufficient evidence of such authority.

Provision for Extending Time.

Time extended
for doing acts.

140 Should the Commissioner or any officer fail to do any particular act in the execution of this Act within the time prescribed, he shall, as soon as may be after the time at which such act should have been done, perform or cause the same to be performed; and the performance of any such act as aforesaid at any other than the prescribed time shall, notwithstanding such failure, be valid and effectual.

General.

Expenses of
administration.
Appropriation
of penalties.

141 All expenses incurred in the administration of this Act shall be paid out of moneys from time to time appropriated for that purpose by Parliament; all fees received, and penalties, fines, and costs imposed and recovered, under this Act shall be paid into and form part of the Consolidated Revenue.

Court fees not to
be payable.

142 No court fees shall be demanded or payable in respect of any proceedings or process concerning the recovery or enforcement of payment of any land or income tax.

Land and Income.

143 All offences against this Act or any regulations, and all penalties and sums of money imposed or made payable by this Act or any regulation, shall, where no other mode of proceeding is provided, be heard, determined, and recovered in a summary way by and before any police magistrate or any Two or more justices in the mode prescribed by "The Magistrates Summary Procedure Act;" but notwithstanding anything in "The Magistrates Summary Procedure Act," or in any other Act, to the contrary, any information or complaint in respect of any penalty under this Act may be laid at any time within Three years next after the date of the offence.

A.D. 1910.

Recovery of penalties.

19 Vict. No. 8.

144 No action shall lie against the Commissioner or any other officer for any error, not wilfully made, in demanding, collecting, or enforcing payment of a tax.

No action to lie against officers where error in collection, &c., of tax not wilful.

145 No action shall lie against the Commissioner or any officer or other person for anything done in pursuance of this Act unless notice in writing of such action is given to the defendant.

Action against officers, &c.

See 63 Vict. No. 36.

SCHEDULE.

AS REPEALED ON 31st DAY OF DECEMBER, 1910.

Date and Number of Act.	Title of Act.	Extent of Repeal.
2 Ed. VII. No. 29	"The Income Tax Act, 1902"	The whole Act
4 Ed. VII. No. 22	"The Income Tax Act, 1904"	The whole Act
9 Ed. VII. No. 19	"The Income Tax Amendment Act, 1909"	The whole Act
4 Ed. VII. No. 17	"The Taxation Act, 1904"	The whole Act
6 Ed. VII. No. 32	"The Taxation Act, 1906"	The whole Act
9 Ed. VII. No. 10	"The Taxation Act Amendment Act, 1909"	The whole Act
5 Ed. VII. No. 4	"The Land Tax Act, 1905"	The whole Act

