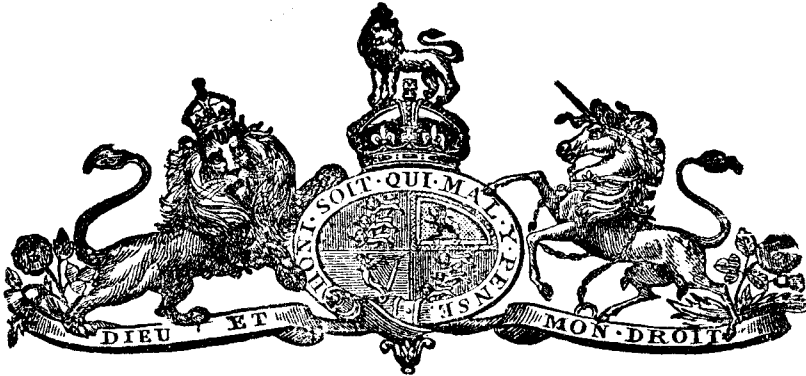


## TASMANIA.



1931.

ANNO VICESIMO SECUNDO

GEORGII V. REGIS.

No. 44.

## ANALYSIS.

1. Short title.
2. Repeal of Section 12 and substitution of new section.
3. Amendment of 1 Geo. V. No. 47, s. 27.
4. Amendment of 21 Geo. V. No. 8.  
Repeal of Section 3 and substitution of new section.  
Special tax on certain classes of income.
5. Repeal of 21 Geo. V. No. 23, s. 3.

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AN ACT to amend the Land and Income  
Taxation Act, 1910. [14 December, 1931.]

A.D.  
1931.

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

**1** This Act may be cited as “The Land and Income Taxation Act, 1931.”

Short title,

4d.]

*Land and Income Taxation.*

A.D. 1931.

Repeal of  
Section 12  
and substi-  
tution of  
new section.

**2** Section Twelve of the Land and Income Taxation Act, 1910, is hereby repealed and the following new Section Twelve substituted therefor—

“**12**—(1) Subject to the provisions of Subsection (2) hereof, 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 communicate any such matter to any other person except in the performance of his duties under this Act.

(2) It shall be lawful for the Commissioner to afford—

- i. To the officer administering the Commonwealth Income Tax Assessment Act, 1922-1930, any information in his possession with regard to the administration of this Act or the incomes of any taxpayers thereunder :
- ii. To the officer administering the Act of any other State of the Commonwealth under which incomes are assessed for taxation, and which contains provisions similar to this paragraph applicable to this State, any information in his possession with respect to the business done in this State by any person or company carrying on business in such other State as well as in this State :
- iii. To the Chief Inspector of Factories any information in his possession relating to the salary or wages paid by any employer in this State to his employees —

and to make use of any information obtained by him in the administration of this Act for the purpose of carrying out and giving effect to the provisions of the Deceased Persons' Estates Duties Act, 1931.”

Amend-  
ment of  
1 Geo. V.  
No. 47, s.  
27.

**3** Section Twenty-seven of the Land and Income Taxation Act, 1910, is hereby amended—

- I. By deleting the words “thirty-first day of December, one thousand nine hundred and eleven, and for every subsequent year,” in the third, fourth, and fifth lines of Subsection (1) and substituting therefor the words “thirtieth day of June, one thousand nine hundred and thirty-two, and for every subsequent financial year,”: and
- II. By expunging Paragraph viii. of that subsection.

Amend-  
ment of  
21 Geo. V.  
No. 8.

Repeal of  
Section 3  
and substi-  
tution of  
new section.

Special tax  
on certain  
classes of  
income.

**4** The Land and Income Taxation Act, 1930, is hereby amended by repealing Section Three thereof and substituting therefor the following new Section Three—

“**3**—(1) Subject to the provisions of the Principal Act, as hereby modified, and of this Act, there shall be charged, levied, collected and paid to the Commissioner—

- i. For the financial year ending on the thirtieth day of June, one thousand nine hundred and thirty-two, and for every subsequent financial year in respect of all income, not

*Land and Income Taxation.*

being income from salary or wages, arising, accruing, received in, or derived from this State, with the exceptions specified and declared in Section Twenty-seven of the Principal Act: and

A.D. 1931.

11. For the year ending on the thirty-first day of December, one thousand nine hundred and thirty-two, and for every subsequent year in respect of all income from salary or wages paid at a rate of or exceeding Fifty-two Pounds per annum received by or accruing to any person employed in this State by or on behalf of the Government of the Commonwealth (hereinafter called "Commonwealth officer")—

for the use of his Majesty, a special income tax at such rate per pound of such income as Parliament shall declare and enact from time to time, and such special income tax shall be in addition to any tax imposed under the Principal Act.

(2) The Governor may make arrangements with the Governor-General of the Commonwealth for the deduction, from each periodical payment of salary or wages paid at a rate of or exceeding Fifty-two Pounds per annum to each Commonwealth officer, of an amount equal to the special income tax payable at the rate for the time being in force under this section in respect of each such payment, and for the payment to the Commissioner of the amounts so deducted.

(3) The amount of every such deduction as aforesaid shall be determined by multiplying the number of pounds comprised in the amount then payable to the officer by the rate per pound declared by Parliament in respect of the year in which the deduction is made.

(4) The amounts so deducted shall be accepted by the Commissioner as payment of the special income tax payable under this section in respect of the salary or wages from which the deductions were made.

(5) In any case where the special income tax payable by any officer under this section is paid in accordance with an arrangement as provided by Subsection (2) hereof, the provisions of Subsection (1) of Section Five of this Act shall not apply in respect of that officer, and the special income tax under this section shall be based on the amount of salary which becomes payable to him from time to time in the year in respect of which such tax is payable and shall be payable in respect of every periodical payment of such salary made at a rate of or exceeding Fifty-two Pounds per annum."

5 Section Three of the Land and Income Taxation Act (No. 2), 1930, is hereby repealed.

Repeal of  
21 Geo. V.  
No. 23, s. 3

