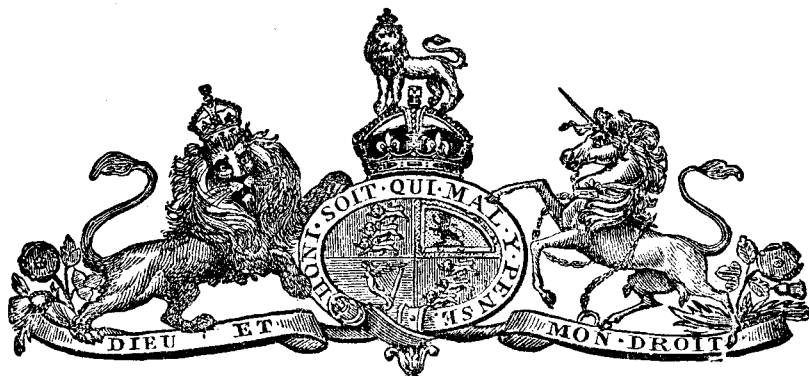


TASMANIA



1932.

ANNO VICESIMO TERTIO
GEORGII V. REGIS.

No. 1.

ANALYSIS.

- | | |
|---|---|
| 1. Short title. | New Section 7a. Collection of wages tax. |
| 2. Amendment of 1 Geo. V. No. 47. Section 4. Section 12. Section 27. | New Section 7b. Special provision for wages tax in certain cases. New Section 7c. Offences. |
| 3. Amendment of 21 Geo. V. No. 8. Section 3. Section 5. Section 7. | New Section 9. Adjustment and recovery of certain duties and taxes. 4. Application of certain amendment. |

AN ACT to amend the Land and Income
Taxation Act, 1910. [24 June, 1932.]

A.D.
1932.

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, 1932.”

Short title.

Land and Income Taxation.

A.D. 1932.

Amend-
ment of 1
Geo. V.
No. 47.
22 Geo. V.
No. 44.

Section 4.

Section 12.

Section 27.

2 The Principal Act is hereby amended—

- I. By expunging therefrom the definition of “salary” or “wages” in Section Four thereof:
- II. By expunging Paragraph *iii.* of Subsection (2) of Section Twelve thereof as inserted by the Land and Income Taxation Act, 1931 :
- III. By expunging Paragraph *vi.* of Subsection (1) of Section Twenty-seven thereof and substituting therefor the following new Paragraph *vi.*—
“*vi.* The salary of the Governor of this State as such Governor.”

Amend-
ment of 21
Geo. V.
No. 8.
22 Geo. V.
No. 44.

Section 3.

3 The Land and Income Taxation Act, 1930, is hereby amended—

- I. By inserting the word “and” after the word “officer” at the end of Paragraph *ii.* of Subsection (1) of Section Three thereof as inserted by the Land and Income Taxation Act, 1931 ; and by adding thereafter the following new Paragraph *iii.* :
“*iii.* For the financial year ending on the thirtieth day of June, one thousand nine hundred and thirty-three, and for every subsequent financial year in respect of all income being income from salary or wages received in this State by persons other than Commonwealth officers—”:
- II. By expunging Subsection (3) of Section Three thereof :
- III. By adding after the word “Act” in the last line of Subsection (1) of Section Five thereof the words “excepting in any case to which the provisions of Paragraph *iii.* of Subsection (1) of Section Three apply” :
- IV. As to Section Seven thereof—
 - (a) By inserting the figure “(1)” before the word “The” in the first line thereof ;
 - (b) By inserting after the word “under” in the said first line the words “Paragraphs *i.* and *ii.* of Subsection (1) of ” ; and
 - (c) By adding at the end thereof the following new Subsection (2)—
“ (2) The income tax imposed under Paragraph *iii.* of Subsection (1) of Section Three (hereinafter called the “wages tax”) shall be payable in respect of every receipt given by any person for any sum amounting to or exceeding One Pound paid to such person for salary or wages due to him, and payable at a rate equal to or exceeding One Pound per week, on whatever basis the same is calculated, whether hourly, daily, weekly, or otherwise, and whether payable at piecework rates or otherwise, and shall be payable as provided by Sections **7a** and **7b.**” :

Section 5.

Section 7.

Land and Income Taxation.

V. By inserting therein after Section Seven thereof the following new Sections **7a**, **7b**, and **7c** :—

A.D. 1932.

New
Section 7a.

“**7a**—(1) Except where otherwise provided, the wages tax shall be payable, and the payment thereof denoted, by the affixing to every receipt for salary or wages in respect of which the same is payable of a duty stamp to the amount of tax so payable in respect of the amount for which such receipt is given.

(2) The wages tax shall be payable in respect of every payment made by or on behalf of an employer to or on account of an employee unless at the time such payment is made it is shown to the satisfaction of the Commissioner that such payment is not for salary or wages or that the amount, if any, of salary or wages included therein is not taxable.

(3) Except where otherwise expressly provided, every person who—

i. Receives any payment in respect of which wages tax is payable under this Act shall give to the person making the same :

ii. Makes any payment of salary or wages in respect of which wages tax is payable under this Act shall obtain from the person receiving the same—

a receipt for such payment.

(4) For the purposes of this Act, except where otherwise provided, every payment made by or on behalf of an employer to an employee by way of remuneration for services rendered by such employee to such employer shall be deemed to be salary or wages if the relationship of master and servant obtains between such persons.

(5) Where any such payment as aforesaid is made to any person in respect of services rendered by him—

i. As director of any company :

ii. In the course of carrying on his profession or business in connection with which he provides any office accommodation or clerical assistance, or any horse, vehicle, or plant which is used in connection with such services—

the same shall be deemed not to be salary or wages, but shall be subject to tax under the provisions of Paragraph i. of Subsection (1) of Section Three.

(6) No special income tax imposed under Paragraph iii. of Subsection (1) of Section Three shall be payable in respect of any salary or wages received by a person, not ordinarily resident in this State, who is employed in any capacity on any ship trading between this State and any place beyond this State.

Land and Income Taxation.

A.D. 1932 Special
 New provision
 Section 7b. for wages
 tax in
 certain
 cases.

“**7b**—(1) The Commissioner, in his discretion, may accept from any public department, or any employer approved by the Commissioner in writing, payment of a sum equal to the total amount of wages tax payable by the employees of such department or employer in respect of a prescribed period for wages tax.

(2) Any such employer as aforesaid may make to the Commissioner application in the prescribed form and containing such particulars as may be prescribed for permission to pay wages tax as hereinbefore provided.

(3) The Commissioner may require from any such employer such undertaking or other security as may be prescribed or as he may think necessary in each case for the payment of wages tax as provided by this section.

(4) For the purposes of any payment as herein provided, the employer shall lodge with the Commissioner a statement in duplicate in the prescribed form and containing such particulars as may be prescribed, together with the full amount of wages tax payable in relation thereto.

(5) On payment of wages tax as herein provided the Commissioner shall denote on one of the copies of the statement lodged as aforesaid that the tax to which the statement relates has been paid, and shall return such copy statement to the employer with a certificate to that effect endorsed thereon.

(6) In any case to which this section applies—

- i. The amount of wages tax payable under this Act by each employee shall be paid by him to the employer, and such employee shall not be required to give a stamped receipt for his salary or wages in respect of any period in respect of which the employer has paid the tax as herein provided : and
- ii. The employer may recover from any employee any amount of wages tax payable under this Act and paid by the employer on behalf of such employee, or may deduct such amount from any salary or wages payable to such employee, and the provisions of Section Forty-one of the Wages Boards Act, 1920, shall not apply in respect of any such deduction.

(7) For the purposes of this Act the Commissioner or any officer authorised by him in that behalf may require any employer at any reasonable time to produce for inspection any books, documents, vouchers, or accounts in his possession or control relating to the payment of salaries or wages by or on behalf of the employer, and may inspect the same and take copies thereof or extracts therefrom.

Land and Income Taxation.

(8) The powers hereby conferred shall be in addition to, and not in substitution for, the powers conferred by the Principal Act.

A.D. 1932.

(9) In relation to all payments of salary and wages made by the Treasurer from the Consolidated Revenue, the wages tax payable in respect of each amount which but for this Act would be payable to the officer may be deducted from such amount and the balance only paid to such officer, who, where such deduction is made, shall not be required to give a stamped receipt for the amount paid to him.

(10) Except as hereinbefore provided, the wages tax payable under this Act in respect of every payment of salary or wages shall be paid by means of duty stamps printed on adhesive paper and affixed to the receipt given for such payment, and every such stamp shall be cancelled by the person using the same in the manner and at the time provided by Section Seven of the Stamp Duties Act, 1931.

22 Geo. V.
No. 19.

“**7c**—(1) No person shall, in relation to any payment of salary or wages—

New
Section 7c.

- i. Fail, neglect, or refuse to give a receipt for any payment in respect of which wages tax is payable under this Act in any case where he is required by this Act to give the same:
- ii. Fail, where required by this Act so to do, to obtain a receipt for any payment of salary or wages made by him:
- iii. Give or accept any such receipt as aforesaid not stamped as required by this Act:
- iv. Upon payment of any amount in respect of which wages tax is payable under this Act, give or accept a receipt for any sum less than the amount so paid:
- v. Separate or divide any such payment as aforesaid with intent to evade the wages tax payable in respect thereof or any part thereof.

Penalty: Not less than One Pound nor more than Fifty Pounds.

(2) If in any case the Commissioner is satisfied that any person has contravened any of the provisions of Subsection (1) hereof and that the circumstances are such as not to call for a prosecution, the Commissioner may impose on such person a penalty not exceeding One Pound, or double the amount of the wages tax in relation to which such contravention has occurred, whichever is the greater, or may waive any penalty in respect thereof.

Land and Income Taxation.

A.D. 1932.

New
Section 9.Adjustment
and
recovery
of certain
duties and
taxes.

(3) A prosecution under this section may be commenced at any time.

(4) Any penalty imposed by the Commissioner under this section shall be recoverable as income tax."

VI. By inserting after Section Eight thereof the following new Section Nine—

"9—(1) If in any case the Commissioner finds that any person—

I. Has paid wages tax under this Act and has also paid in respect of the same matter special income tax under Paragraph 1. of Subsection (1) of Section Three of this Act: or

II. Has failed to pay any amount made payable by him under Section Five of the Stamp Duties Act, 1930, or Item Twenty-five of Schedule (2) of the Stamp Duties Act, 1931—

the Commissioner may make such adjustments and refunds as he may think fit or may recover from such person the amount so payable by him, as the case may require.

(2) No claim for refund under this section shall be granted unless it is made within twelve months after the date of the payment in respect of which it is made."

Application
of certain
amendment.

4 The amendment effected by Paragraph III. of Section Two of this Act shall apply to assessments of income for the financial year ending on the thirtieth day of June, one thousand nine hundred and thirty-three, and for all subsequent years.