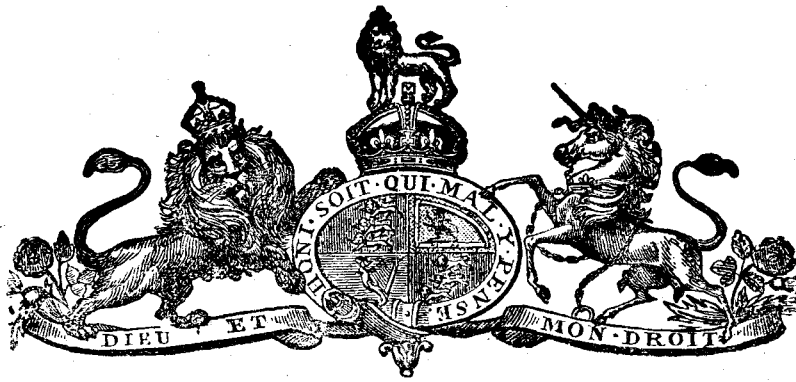


TASMANIA.



1919.

ANNO DECIMO

GEORGII V. REGIS.

No. 57.

ANALYSIS.

1. Short title and incorporation with 3 Geo. V. No. 32 and amendments.
2. Interpretation : " returned soldier."
3. Amendments of Section Three of Principal Act.
4. Repeal and re-enactment of " Scale B."
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AN ACT to further amend "The Land Tax and Income Tax Act, 1912," and for other purposes. A.D. 1919.
[24 December, 1919.]

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—

- i. May be cited as "The Land Tax and Income Tax Amendment Act, 1919" : and
- ii. Is hereby incorporated, and shall be read and construed as one, with "The Land Tax and Income Tax Act, 1912" (hereinafter called "the Principal Act"), and its amendments,

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2 After Section One of the Principal Act the following section is inserted :—

Interpretation :
“ returned
soldier.”

“**1a** In this Act ‘ returned soldier ’ means a person resident in the State who has been a member of the naval or military forces of the British Empire and has served outside the Commonwealth in the war in which His Majesty has been recently engaged, and includes a person resident in the State who has served in the said war outside the Commonwealth in the Army Medical Corps Nursing Service.”

Amendments of
Section 3 of
Principal Act.

3—(1) Paragraph I. of Section Three of the Principal Act is hereby amended by omitting the words “ One Shilling,” and substituting therefor the words “ One Shilling and Three Pence.”

(2) Paragraph III. of Section Three of the Principal Act is hereby amended as follows :—

- i. By omitting therefrom the words “ One Shilling,” occurring in the Sixth line of the said paragraph, and substituting therefor the words “ One Shilling and Three Pence” :
- ii. By omitting therefrom the portion of the said Paragraph III. commencing with the words “ Provided that,” occurring in the Ninth line, and ending with the words “ Provided further that—

(b) Where the taxable amount of the income of any person (not being a company).”

occurring in the Twenty-second, Twenty-third, and Twenty-fourth lines, and substituting therefor the following :—

“ Provided that—

(a) A person whose net income during the year ending the Thirtieth day of June immediately preceding the year of assessment did not exceed the sum of—

(a.a.) Two hundred Pounds if such person is a returned soldier ; or

(b.b.) One hundred and Fifty-six Pounds if such person is not a returned soldier—

and who is a widower or widow having a child under the age of Sixteen years dependent upon him or her, or is married, shall not be liable for the tax :

And that an unmarried person whose net income during the year ending the Thirtieth day of June immediately preceding the year of assessment did not exceed the sum of—

(c.c.) One hundred and fifty-six Pounds if such person is a returned soldier ; or

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(*d.d.*) One hundred and Twenty-five Pounds if such person is not a returned soldier—

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shall not be liable to the tax.

“ Provided further that—

(*b*) Where the taxable amount of the income from all sources in any year of a returned soldier who is a widower or widow having a child under the age of Sixteen years dependent upon him or her, or is married, exceeds Two hundred Pounds, such returned soldier shall be entitled to a deduction of One hundred and fifty-six Pounds by way of exemption ; and that where the taxable amount of the income from all sources in any year of a returned soldier, who is unmarried, exceeds One hundred and fifty-six Pounds, such returned soldier shall be entitled to a deduction of One hundred Pounds by way of exemption ;

And that where the taxable amount of the income of any person (not being a returned soldier or a company).”

iii. By omitting the words “ Where such person’s income is derived partly from business and partly from property,” occurring in the proviso (*b*) thereto, and substituting therefor the words “ Where the income of any such person (including a returned soldier but not a company) is derived partly from business and partly from property.”

iv. By omitting therefrom subdivision (*c*) thereof, occurring at the end of the said Paragraph iii. as amended by the Act 6 Geo. V. No. 34, and substituting therefor the following words:—

“(*c*) Every taxpayer, the taxable amount of whose income is under Three hundred and fifty Pounds, shall be entitled to a deduction from the tax payable by him of Six Shillings in respect of each child under the age of Sixteen years residing with and dependent upon such taxpayer.

No person shall be entitled to the benefit of this provision unless he claims such deduction within Thirty days from the time of the tax being demanded, and also furnishes to the Commissioner such particulars in support of his claim as the Commissioner may require.”

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Repeal and
Re-enactment of
Scale B.

4 Section Three of the Principal Act is hereby further amended by omitting therefrom the whole of Scale B, occurring at the end of the section, and substituting therefor the following scale :—

“ Scale B.—Property.

Scale.	Rate.
Under £250.....	.8d. in the £.
£250 and under £400.....	{ 8d. in the £ on the first £250. 10d. in the £ on the balance.
£400 and under £600.. . . .	{ 8d. in the £ on the first £250. 10d. in the £ on the next £150. 1s. in the £ on the balance.
£600 and over.....	{ 8d. in the £ on the first £250. 10d. in the £ on the next £150. 1s. in the £ on the next £200. 1s. 3d. in the £ on the balance.”

Application of
Act.

5 The Amendments made by this Act shall take effect only with respect to income tax to be charged, levied, collected, and paid for the year ending the Thirty-first day of December, One thousand nine hundred and twenty, and for every succeeding year ending the Thirty-first day of December.