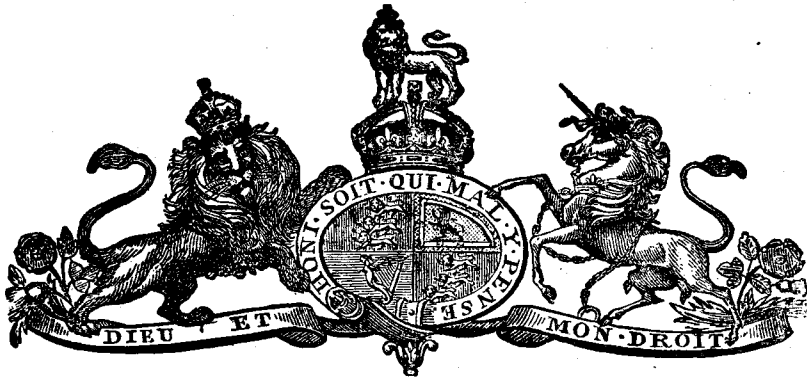


T A S M A N I A.



1 9 0 6.

ANNO SEXTO

EDWARDI VII. REGIS,

No. 32.

AN ACT to amend "The Taxation Act, 1904."
[30 November, 1906.]

A.D.
1906.
—

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 Taxation Act Amendment Act, 1906," and shall be construed as one with "The Taxation Act, 1904," hereinafter called the Principal Act.

Short title and incorporation with 4 Ed. VII. No. 17.

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

3 Section Three of the Principal Act is hereby amended by striking out in the Fifth line of the definition "Lodger" the word "and" after the word "earns," and substituting the word "or" therefor.

Amendment of definition "Lodger" in Section 3 of Principal Act.

4 Section Eight of the Principal Act is hereby amended by adding at the end of the First line of Sub-section (2.), after the word "Agent," the words "as his chief means of gaining a living."

Amendment of Section 8 of the Principal Act.

4d.]

Taxation Act Amendment.

A.D. 1906.

Rate of Tax payable by lodgers.

5—(1.) Subject to the provisions of the Principal Act, the Tax to be paid by lodgers shall be raised and levied upon the taxable amount, as ascertained and determined in each case under the provisions of this Act, at the following rates:—

Where the taxable amount is —	The Tax shall be at the rate of —
£60 and under £100	One Penny and One Half-penny for every Pound sterling of such taxable amount.
£100 and under £115	Two Pence and One Half-penny for every Pound sterling of such taxable amount.
£115 and under £150	Threepence and One Half-penny for every Pound sterling of such taxable amount.
£150 and under £400	Five Pence for every Pound sterling of such taxable amount.
£400 and over	Sixpence for every Pound sterling of such taxable amount.

(2.) A deduction of the First Thirty Pounds sterling by way of exemption shall be made from the taxable amount, before levying the Tax, in every case where the taxable amount is Sixty Pounds or over.

Repeal of Section 11, and substitution of new Section 11.
Rate of Tax payable by occupiers for residence purposes, &c.

6 Section Eleven of the Principal Act is hereby repealed, and the following Section substituted therefor:—

11—(1) Subject to the provisions of this Act, the Tax to be paid—

- I. By Occupiers or Sub-occupiers of property who occupy for purposes of residence: and
- II. By Occupiers or Sub-occupiers of property who occupy partly for purposes of residence and partly for purposes of business, and who practise a profession other than that of a schoolmaster—

shall be raised and levied upon the taxable amount, as ascertained and determined in each case under the provisions of this Act, at the following rates:—

Where the taxable amount is—	The Tax shall be at the rate of—
£60 and under £100	One Penny for every Pound sterling of such taxable amount.
£100 and under £115	Two Pence for every Pound sterling of such taxable amount.
£115 and under £150	Threepence for every Pound sterling of such taxable amount.

Taxation Act Amendment.

£150 and under £400	Fourpence for every Pound sterling of such taxable amount.	A.D. 1906.
£400 and over	Sixpence for every Pound sterling of such taxable amount.	—

(2.) A deduction of the first Thirty Pounds sterling by way of exemption shall be made from the taxable amount, before levying the Tax, in every case where the taxable amount is Sixty Pounds or over, and a further reduction of Ten Pounds for each child under the age of Seventeen years residing with and dependent upon the taxpayer when the taxable amount is under One hundred Pounds: Provided such taxpayer claims such further reduction within Thirty days from the time of Tax being demanded, and also furnishes any particulars in support of such reduction as the Commissioner may require."

7 Section Fifteen of the Principal Act is hereby amended by striking out the following proviso therein, namely: "Provided that if any person shall declare his income for any One year, he shall also declare his income in each of the Two following years, and shall pay the Tax on his assessed income for the First and for each of the Two succeeding years."

Amendment of
Section 15 of
Principal Act.

This amendment shall be deemed to have been made as from the commencement of the Principal Act.

8—(1.) In any case where the Commissioner of Taxes has reason to believe the actual income of a taxpayer exceeded Four hundred Pounds derived—

Power to Com
missioner of
Taxes to increase
taxable amount.

i. From business: or

ii. From business and from property, in every case where such income from property is under One hundred Pounds, and is not exempt from taxation under Section Twenty one of "The Income Tax Act, 1902" (with the exception of the exemptions set forth in Sub-sections x. and xi. of the said Section)—

for the period of Twelve months immediately preceding the calendar year in which the Tax is demanded, the Commissioner of Taxes may increase the taxable amount of the taxpayer as ascertained under the Principal Act (in this Section referred to as the "original taxable amount") to the amount so believed by him to be the actual income so derived as aforesaid of the taxpayer, and the latter amount (in this Section referred to as the "increased taxable amount") shall be deemed to be the taxable amount of the taxpayer ascertained under the Principal Act.

(2.) The taxpayer may object in the prescribed time and manner to his increased taxable amount.

Taxpayer may
object to increased
taxable amount.

(3.) Upon the taxpayer so objecting, proving to the satisfaction of the Commissioner of Taxes that his actual income so derived, as stated in Sub-section (1.) of this Section, for the period aforesaid—

Upon proof of
actual income
increased taxable
amount to be
reduced.

i. Did not exceed Four hundred Pounds, the Commissioner of Taxes shall reduce the increased taxable amount to the

Where actual
income does not

Taxation Act Amendment.

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exceed £400,
reduction to be to
original taxable
amount or to
amount of actual
income if less than
that.

If exceeds £400,
to be reduced to
amount of actual
income.

Compare Section
15 Principal Act.

Application of
Section 16 of
Principal Act to
be read with
certain alterations.

original taxable amount, unless that amount is greater than the amount so proved to be the actual income of the taxpayer so derived as aforesaid, in which latter case he shall reduce the increased taxable amount to the amount so proved to be the actual income of the taxpayer so derived as aforesaid :

- ii. Exceeded Four hundred Pounds, the Commissioner of Taxes shall reduce the increased taxable amount to the amount so proved to be the actual income of the taxpayer so derived as aforesaid.

(4.) When the income of any person is assessed on the basis of the actual income so derived as aforesaid of such person, the income assessed shall be that received by such person for the year ended the Thirty-first day of *December* preceding the year of assessment, and such assessment shall be made in accordance with the provisions of "The Income Tax Act, 1902."

For the purpose of this Section, and Section Sixteen of the Principal Act, the expression "income from business" shall have the meaning assigned to it by Section Four of "The Income Tax Act, 1902."

(5.) For the purposes of this Section all the provisions of Section Sixteen of the Principal Act as amended by this Act shall (with the necessary alterations) apply to the case of every taxpayer objecting to his increased taxable amount, except that—

- i. The expression "taxable amount" throughout the said Section shall be read as "increased taxable amount :"
- ii. The reference in paragraph i. of Sub-section (3.) of the said Section to "the preceding Section" shall be deemed a reference to this Section :
- iii. In any case where a Commissioner of a Court of Requests, upon the hearing of an appeal by a taxpayer against his increased taxable amount determines his actual income at an amount not exceeding Four hundred Pounds, and the original taxable amount is less than the amount determined as his actual income, then the increased taxable amount shall be reduced by such Commissioner to the original taxable amount.

(6.) Any reference in this Section, or in Section Sixteen of the Principal Act, to "The Income Tax Act, 1902," shall mean that Act as in force on the First day of *November*, One thousand nine hundred and four.