

## THIRD SCHEDULE.

RATES OF TAX IN RESPECT OF TAXABLE INCOME DERIVED PARTLY FROM  
PERSONAL EXERTION AND PARTLY FROM PROPERTY.

- (a) For every pound sterling of taxable income derived from personal exertion, the rate of tax shall be ascertained by dividing the total amount of the tax that would be payable under the First Schedule if the total taxable income of the taxpayer were derived exclusively from personal exertion by the amount of the total taxable income.
- (b) For every pound sterling of taxable income derived from property, the rate of tax shall be ascertained by dividing the total amount of the tax that would be payable under the Second Schedule if the total taxable income of the taxpayer were derived exclusively from property by the amount of the total taxable income.

## FOURTH SCHEDULE.

## RATES OF TAX UPON THE INCOME OF A COMPANY.

- (a) For every pound sterling of the taxable income of a Company which has not been distributed to the members or shareholders of the Company, the rate of tax shall be two shillings and eightpence.
- (b) For every pound sterling of the income of a Company distributed to the members shareholders or stockholders of the Company who are absentees and of interest paid or credited by the Company to any person who is an absentee in respect of debentures of the Company or on money lodged at interest with the Company by such person the rate of tax shall be eightpence.

## AUSTRALIAN SOLDIERS' REPATRIATION.

No. 34 of 1921.

An Act to amend section twenty-three of the  
*Australian Soldiers' Repatriation Act 1920.*

[Assented to 17th December, 1921.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Australian Soldiers' Repatriation Act 1921.*

(2.) The *Australian Soldiers' Repatriation Act 1920* as amended by this Act may be cited as the *Australian Soldiers' Repatriation Act 1920-1921.*

2. Section twenty-three of the *Australian Soldiers' Repatriation Act* 1920 is amended by adding at the end thereof the following sub-section:—

War service  
a contributory  
cause of death  
or incapacity.

“(2.) Notwithstanding that the origin of the cause of the death or incapacity of a member of the Forces, who, after enlistment with those Forces, served in camp in Australia for at least six months or embarked for active service with those Forces overseas, existed prior to his enlistment, where, in the opinion of a Board—

- (a) the conditions of his war service contributed to any material degree to the death or incapacity of the member; and
- (b) neither the death or incapacity, nor the origin of the cause of the death or incapacity, was due to the default or wilful act of the member,

the Commonwealth shall, subject to this Act, be liable to pay to the member or his dependants, or both, as the case may be, pensions in accordance with this Act:

Provided that no pension shall be payable under this sub-section except in pursuance of a claim made within six months after the commencement of this sub-section.”

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## HIGH COURT PROCEDURE.

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### No. 35 of 1921.

An Act to amend the *High Court Procedure Act* 1915 and for other purposes.

[Assented to 22nd December, 1921.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *High Court Procedure Act* 1921. Short title and citation.

(2.) The *High Court Procedure Act* 1903-1915 is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *High Court Procedure Act* 1903-1921.