

Commonwealth, Etc., Taxes Agreement Act. 19 GEO. V. No. 12.

INCOME TAX.

Commonwealth and State Income Taxes Agreement

Act of 1924 Extension Act of 1928 19 *Geo. V. No. 12*

Income Tax Acts Amendment Act of 1928 19 *Geo. V. No. 17*

19 Geo. V.
No. 12.
THE
COMMON-
WEALTH AND
STATE IN-
COME TAXES
AGREEMENT
ACT OF 1924
EXTENSION
ACT OF 1928.

An Act to Ratify and Confirm an Agreement made between the Commonwealth of Australia and the State of Queensland extending the operation of the Agreement dated the thirty-first day of October, one thousand nine hundred and twenty-three, between such parties relating to the Assessment and Collection of Commonwealth Income Tax and State Income Tax by One Agency, and for other incidental purposes.

[ASSENTED TO 27TH OCTOBER, 1928.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

Short title
and
construction

1. This Act may be cited as "*The Commonwealth and State Income Taxes Agreement Act of 1924 Extension Act of 1928*," and shall be read as one with * "*The Commonwealth and State Income Taxes Agreement Act of 1924*," herein referred to as the Principal Act.

The Principal Act and this Act may collectively be cited as "*The Commonwealth and State Income Taxes Agreement Acts. 1924 to 1928*."

Confirmation
of
Agreement
of 15th
September,
1928,
appearing in
Schedule.

2. (1.) The Agreement (as set forth in the Schedule to this Act) made on the fifteenth day of September, one thousand nine hundred and twenty-eight, between the Commonwealth of Australia and the State of Queensland, extending the operation of the Agreement dated the thirty-first day of October, one thousand nine hundred and twenty-three (as set forth in the Schedule to the Principal Act), is hereby ratified and confirmed; and all acts, matters, and things done or performed under or pursuant to the said Agreement, hereby ratified and

* 15 Geo. V. No. 15, *supra*, page 10936.

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confirmed, prior to the passing of this Act, or to be done or performed under or pursuant to the said Agreement after the passing of this Act, are ratified and confirmed and are authorised and have been and are and shall be valid and effectual for all purposes whatsoever.

(2.) All the provisions of the Principal Act and the Schedule thereto shall continue in full force and effect :

Provided that the Schedule to the Principal Act shall be read and construed in all respects as if clause twenty-one thereof had been omitted therefrom and the new clause twenty-one, as set forth in the Schedule to this Act, had been inserted in its stead.

Principal Act, subject to Schedule of this Act, to continue in force.

THE SCHEDULE.

AN AGREEMENT made the fifteenth day of September One thousand nine hundred and twenty-eight BETWEEN THE COMMONWEALTH OF AUSTRALIA (hereinafter called the "Commonwealth") of the one part and THE STATE OF QUEENSLAND (hereinafter called the "State") of the other part :

WHEREAS the Parliament of the Commonwealth has approved that the Commonwealth may arrange with any State for the collection by State officers of the whole or part of the income tax payable in that State under Commonwealth law :

AND WHEREAS pursuant to such approval an arrangement and an agreement relating thereto were made between the Commonwealth and the State which Agreement bears date the thirty-first day of October One thousand nine hundred and twenty-three and is hereinafter called the Principal Agreement :

AND WHEREAS by an Act of the Parliament of the State intituled * "*The Commonwealth and State Income Taxes Agreement Act of 1924*" the Principal Agreement was ratified and confirmed :

AND WHEREAS it is provided by clause twenty-one of the Principal Agreement that the Principal Agreement should come into operation on the thirty-first day of October One thousand nine hundred and twenty-three and should continue in force for a period of five years and thereafter until the expiration of not less than six calendar months' notice in writing given by either party to the other of intention to determine it :

AND WHEREAS the parties hereto have agreed that the period during which the Principal Agreement shall be in force shall instead of the period set forth in the Principal Agreement be the period commencing on the thirty-first day of October One thousand nine hundred and twenty-three and ending on the thirtieth day of June One thousand nine hundred and thirty-three and thereafter until the expiration of not less than six calendar months' notice in writing given by either party to the other of intention to determine it :

* 15 Geo. V. No. 15, *supra*, page 10936.

Income Tax Acts Amendment Act. 19 GEO. V. No. 17,

NOW IT IS MUTUALLY AGREED between the Commonwealth and the State that the Principal Agreement shall be read and construed in all respects as if clause twenty-one of the Principal Agreement had been omitted therefrom and the following clause had been inserted in its stead:—

“21. This Agreement shall come into operation on the thirty-first day of October One thousand nine hundred and twenty-three and shall continue in force until the thirtieth day of June one thousand nine hundred and thirty-three, certain and thereafter until the expiration of not less than six calendar months’ notice in writing given by either party to the other of intention to determine it.”

AS WITNESS the hand of the Prime Minister of the Commonwealth of Australia for and on behalf of the said Commonwealth and the hand of the Premier of the State of Queensland for and on behalf of the said State the day and year first above-written.

SIGNED by the Prime Minister of the
Commonwealth of Australia for
and on behalf of the said Common-
wealth in the presence of— } S. M. BRUCE.

E. B. COOKE,

Private Secretary to the Prime Minister.

SIGNED by the Premier of the State of
Queensland for and on behalf of
the said State in the presence of— } W. McCORMACK.

J. H. STANLEY,

Under Secretary, Treasury.

19 Geo. V.
No. 17.

THE INCOME
TAX ACTS
AMENDMENT
ACT OF 1928.

An Act to Amend “The Income Tax Acts, 1924 to 1926,” in certain particulars.

[ASSENTED TO 14TH NOVEMBER, 1928.]

BE it enacted by the King’s Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

Short title
and
construction.

1. This Act may be cited as “*The Income Tax Acts Amendment Act of 1928*,” and shall be read as one with **“The Income Tax Acts, 1924 to 1926,”* herein referred to as the Principal Act. The Principal Act and this Act may together be cited as “*The Income Tax Acts, 1924 to 1928.*”

* 15 Geo. V. No. 34, 16 Geo. V. No. 15, and 17 Geo. V. No. 32, *supra*, pages 10945, 11295, and 11590.