

6 GEO. VI. No. 26, 1942. *Financial Arrangements, Etc., Act.*

4. This Act, and the reference made by this Act, shall commence on the date upon which it is assented to, and shall continue in force for a period ending at the expiration of five years after Australia ceases to be engaged in hostilities in the present war; and no law made by the Parliament of the Commonwealth with respect to matters referred to it by this Act shall continue to have any force or effect, by virtue of this Act or the reference made by this Act, after the expiration of that period.

Duration of Act.

An Act Relating to Financial Arrangements between the Commonwealth and the State of Queensland, and for such purpose to suspend the imposition of State Income Tax and Income (State Development) Tax during the present War and for a prescribed period thereafter; to make further provision in aid of the planned Economic Development of the State, having in view War and Post-war requirements, and for other purposes.

6 Geo. VI.
No. 26.
THE
FINANCIAL
ARRANGE-
MENTS AND
DEVELOPMENT
AID ACT OF
1942.

[ASSENTED TO 19TH NOVEMBER, 1942.]

WHEREAS the Government of the Commonwealth, in pursuance of its financial policy to meet the exigencies of the present War formulated a Scheme of Taxation, usually referred to as the Uniform Taxation Scheme :

Preamble.

And whereas pursuant to such Scheme, four measures were passed by the Parliament of the Commonwealth, namely, **The Income Tax (War-time Arrangements) Act, 1942*, †*The Income Tax Assessment Act, 1942*, ‡*The Income Tax Act, 1942*, and §*The States Grants (Income Tax Reimbursement) Act, 1942* :

And whereas pursuant to the provisions of section four of §*The States Grants (Income Tax Reimbursement) Act, 1942* of the Commonwealth it is provided that in every

* No 21 of 1942 of the Commonwealth.

† No. 22 of 1942 of the Commonwealth.

‡ No. 23 of 1942 of the Commonwealth.

§ No. 20 of 1942 of the Commonwealth.

financial year during which such Act is in operation in respect of which the Treasurer (*i.e.*, the Treasurer of the Commonwealth) is satisfied that a State has not imposed a tax upon incomes, there shall be payable by way of financial assistance to that State the amount set forth in the Schedule to such Act against the name of that State, less an amount equal to any arrears of tax collected by or on behalf of that State during that financial year :

And whereas such last-mentioned Act of the Commonwealth provides that as further financial assistance to any State to which payments may be made under the said section four thereof there shall be payable to any State which collects, or on behalf of which there are collected, any arrears of tax during any financial year during which such Act is in operation an amount equal to the amount of the arrears of tax so collected, which amount is payable on the terms and conditions as prescribed in section five of such Act :

And whereas it is provided by section eight of such last-mentioned Act that the provisions of that Act shall continue in operation until the last day of the first financial year to commence after the date on which His Majesty ceases to be engaged in the present War and no longer :

And whereas pursuant to such last-mentioned Act and the other Acts (as referred to in the second paragraph of this Preamble), it is necessary, in order that the State of Queensland can obtain such amounts payable to it by way of financial assistance as referred to in sections four and five of the said *the States Grants (Income Tax Reimbursement) Act, 1942, of the Commonwealth aforesaid to suspend the imposition of Income Tax under the Income Tax Acts and of Income (State Development) Tax under the Income (State Development) Tax Acts for such period as the said *the States Grants (Income Tax Reimbursement) Act, 1942, of the Commonwealth is to continue in operation as hereinbefore set forth :

And whereas for ensuring the co-operation of the State of Queensland, in the said Uniform Taxation Scheme, it is also necessary and desirable to enact certain powers, authorities, and provisions to enable the proper collection of arrears of tax and concomitant machinery provisions :

* No. 20 of 1942 of the Commonwealth.

1942.

Financial Arrangements, Etc., Act.

And whereas in order to aid the development of the State on its existing system of planned works co-ordination, and having in view the existing war and post-war problems, it is necessary and desirable in the interests of the general well-being of the State to make other provision in that behalf—

Be it therefore 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 :—

PART I.—PRELIMINARY.

PART I.—
PRELIMINARY.

1. This Act may be cited as "*The Financial Arrangements and Development Aid Act of 1942.*" Short title.

2. This Act is divided into Parts as follows :— Parts of Act.

PART I.—PRELIMINARY ;

PART II.—FINANCIAL ARRANGEMENTS—

(A) Suspension of certain provisions as to levy and collection of Income Tax ;

(B) Amendments to Taxation Acts—

(I) *Income Tax Acts,*

(II) *Income (State Development) Tax Acts,*

(III) *Stamp Acts ;*

PART III.—AID TO DEVELOPMENT.

PART II.—FINANCIAL ARRANGEMENTS.

(A)—*Suspension of certain provisions as to levy and collection of Income Tax.*

PART II.—
FINANCIAL
ARRANGEMENTS.(A) *Suspension of certain provisions as to levy and collection of Income Tax.*

3. (1.) Except as in this section is otherwise provided, section seven of *"*The Income Tax Assessment Acts, 1936 to 1942,*" shall be and be deemed to have been suspended for the period of time from and including the first day of July, one thousand nine hundred and forty-two, to and including the last day of the first financial year to commence after the date on which His Majesty ceases to be engaged in the present War.

Suspension of s. 7 of the Income Tax Acts.

* 1 E. 8 No. 32 and amending Act. See v. 4, pp. 6 et seq.

PART II.—
FINANCIAL
ARRANGE-
MENTS.*Financial Arrangements, Etc., Act.* 6 GEO. VI. No. 26,

(A) Suspension
of certain
provisions as to
levy and
collection of
Income Tax.

(2.) Except in respect of income tax which, except for this section, would be charged, levied, collected, and payable at the rates declared by Parliament pursuant to **“The Income Tax Act of 1936”* for a year of tax falling within the period during which the said section seven is suspended, upon the taxable income derived during the year of income by any person, subsection one of this section shall be read and construed so as not to limit or prejudice the operation and effect of any provision of †*“The Income Tax Assessment Acts, 1936 to 1942,”* including the provisions of section seven thereof.

(3.) This section shall be read and construed with †*“The Income Tax Assessment Acts, 1936 to 1942.”*

Suspension
of s. 9 of the
Income
(State
Develop-
ment) Tax
Acts.

4. (1.) Except as in this section is otherwise provided, section nine of †*“The Income (State Development) Tax Acts, 1938 to 1942,”* shall be and be deemed to have been suspended for the period of time from and including the first day of July, one thousand nine hundred and forty-two, to and including the last day of the first financial year to commence after the date on which His Majesty ceases to be engaged in the present War.

(2.) Except in respect of Income (State Development) Tax which, except for this section, would be charged, levied, collected, and payable at the rates prescribed by †*“The Income (State Development) Tax Acts, 1938 to 1942,”* for the use of His Majesty upon any income from employment paid delivered given or rendered to any person during the period during which the said section nine is suspended by this section, subsection one of this section shall be read and construed so as not to limit or prejudice the operation and effect of any provision of †*“The Income (State Development) Tax Acts, 1938 to 1942,”* including the provisions of section nine thereof.

(3.) This section shall be read and construed with †*“The Income (State Development) Tax Acts, 1938 to 1942.”*

Suspension
of s. 60 of the
Income
(State
Develop-
ment) Tax
Acts.

5. (1.) Except as in this section is otherwise provided, section sixty of †*“The Income (State Development) Tax Acts, 1938 to 1942,”* shall be and be deemed to have been suspended for the period of time from and including the first day of July, one thousand nine hundred

* 1 E. 8 No. 33. See v. 4, p. 120.

† 1 E. 8 No. 32 and amending Act. See v. 4, pp. 6 *et seq.*

‡ 2 G. 6 No. 22 and amending Acts. See 1938 Sess. v., pp. 17112 *et seq.*

1942.

*Financial Arrangements, Etc., Act.*PART II.—
FINANCIAL
ARRANGE-
MENTS.

and forty-two, to and including the last day of the first financial year to commence after the date on which His Majesty ceases to be engaged in the present War.

(A) Suspension of certain provisions as to levy and collection of Income Tax.

(2.) Except in respect of Income (State Development) Tax which, except for this section, would be charged, levied, collected, and payable for the use of His Majesty at the rates prescribed by **“The Income (State Development) Tax Acts, 1938 to 1942,”* for a year of tax falling within the period during which the said section sixty is suspended upon the taxable income derived by each and every person during the year of income, subsection one of this section shall be read and construed so as not to limit or prejudice the operation and effect of any provision of **“The Income (State Development) Tax Acts, 1938 to 1942,”* including any provision of section sixty thereof.

(3.) This section shall be read and construed with **“The Income (State Development) Tax Acts, 1938 to 1942,”* and with †*“The Income Tax Assessment Acts, 1936 to 1942.”*

6. (1.) Except as in this section is otherwise provided, section sixty-seven of **“The Income (State Development) Tax Acts, 1938 to 1942,”* shall be and be deemed to have been suspended for the period of time from and including the first day of July, one thousand nine hundred and forty-two, to and including the last day of the first financial year to commence after the date on which His Majesty ceases to be engaged in the present War.

Suspension of s. 67 of the Income (State Development) Tax Acts.

(2.) Except in respect of Income (State Development) Tax which, except for this section, would be charged, levied, collected, and payable at the rates prescribed by **“The Income (State Development) Tax Acts, 1938 to 1942,”* for the use of His Majesty upon the income from employment paid delivered given or rendered to any officer of the Commonwealth employed in Queensland during the period during which the said section sixty-seven is suspended by this section, subsection one of this section shall be read and construed so as not to limit or prejudice the operation and effect of any provision of **“The Income (State Development) Tax Acts, 1938 to 1942,”* including the provisions of section sixty-seven thereof.

* 2 G. 6 No. 22 and amending Acts. See 1938 Sess. v., pp. 17112 *et seq.*

† 1 E. 8 No. 32 and amending Act. See v. 4, pp. 6 *et seq.*

PART II.—
FINANCIAL
ARRANGE-
MENTS.*Financial Arrangements, Etc., Act.* 6 GEO. VI. No. 26,*(A) Suspension
of certain
provisions as to
levy and
collection of
Income Tax.*

(3.) This section shall be read and construed with
*“*The Income (State Development) Tax Acts, 1938 to
1942.*”

Arrangement
with
Common-
wealth for
collection
of arrears
of income
tax.

7. (1.) The State may arrange with the Common-
wealth for the collection by the Commonwealth on
behalf of the State of arrears of income tax being
arrears of tax within the meaning of section three of
†*The States Grants (Income Tax Reimbursement) Act,
1942*, of the Commonwealth.

(2.) Any agreement relating to any such arrangement
may make provision for any other matters necessary
or expedient to be provided for carrying out the
arrangement.

Arrangement
with
Common-
wealth for
collection of
arrears of
Income
(State
Develop-
ment) Tax.

8. (1.) The State may arrange with the Common-
wealth for the collection by the Commonwealth on
behalf of the State of the arrears of Income (State
Development) Tax (whether under Part III. or Part IV.
or under both Parts III. and IV.), as arrears of tax
within the meaning of section three of †*The States Grants
(Income Tax Reimbursement) Act, 1942*, of the Common-
wealth.

(2.) Any agreement relating to any such arrangement
may make provision for any other matters necessary
or expedient to be provided for carrying out the
arrangement.

Officers.

9. (1.) If pursuant to †*The Income Tax (War-time
Arrangements) Act, 1942*, of the Commonwealth, the
Commissioner of Taxes, or the Assistant Commissioner
and/or Deputy Commissioner under the Principal Act
is temporarily transferred to the Public Service of the
Commonwealth, then notwithstanding anything in
§“*The Income Tax Assessment Acts, 1936 to 1942*” (in
this section referred to as the “Principal Act”)—

(a) The Governor in Council may appoint some
person to act as Commissioner or Assistant Commissioner
and/or Deputy Commissioner (as the case requires) for
the purposes of the Principal Act during the continuance
in operation of the aforesaid Act of the Commonwealth :

* 2 G. 6 No. 22 and amending Acts. See 1938 Sess. v., pp. 17112 *et seq.*

† No. 20 of 1942 of the Commonwealth.

‡ No. 21 of 1942 of the Commonwealth.

§ 1 E. 8 No. 23 and amending Act. See v. 4, pp. 6 *et seq.*

1942.

*Financial Arrangements, Etc., Act.*PART II.—
FINANCIAL
ARRANGE-
MENTS.

Provided that the officers of the Public Service of the State, holding office on the thirty-first day of August one thousand nine hundred and forty-two, as Commissioner of Taxes, and Deputy Commissioner and Assistant Commissioner of Taxes, shall without any further or other appointment be deemed to have been so appointed.

(A) Suspension of certain provisions as to levy and collection of Income Tax.

(b) Unless the context otherwise requires, any reference in the Principal Act to the Commissioner of Taxes, the Assistant Commissioner and/or Deputy Commissioner of Taxes or any officer engaged in the administration of such Act shall include a reference to the Commissioner Assistant Commissioner and/or Deputy Commissioner appointed or deemed so appointed as aforesaid and to any officer of the Public Service of the Commonwealth engaged in the administration of **The Income Tax Assessment Act, 1936-1942*, of the Commonwealth or any amendment thereof.

(2.) (i.) Any person so appointed or deemed appointed as aforesaid as Commissioner shall for the purposes of—

(a) The Principal Act ; and

(b) †“ *The Land Tax Acts, 1915 to 1936* ” ; and

(c) Part IV. of ‡“ *The Income (State Development) Tax Acts, 1938 to 1942*,”

be deemed to be the Commissioner of Taxes as referred to in such Acts ; and for the purposes of—

(d) §“ *The Stamp Acts, 1894 to 1942* ” ; and

(e) ||“ *The Succession and Probate Duties Acts, 1892 to 1935* ” ; and

(f) ¶“ *The Racecourses Acts, 1923 to 1936* ” ; and

* 1 E. 8 No. 32 and amending Acts. See v. 4, pp. 6 *et seq.*

† 6 G. 5 No. 34 and amending Acts. See v. 5, pp. 457 *et seq.*

‡ 2 G. 6 No. 22 and amending Acts. See 1938 Sess. v., pp. 17112 *et seq.*

§ 58 V. No. 8 and amending Acts. See v. 8, pp. 1108 *et seq.*

|| 56 V. No. 13 and amending Acts. See v. 9, pp. 71 *et seq.*

¶ 14 G. 5 No. 23 and amending Act. See v. 3, pp. 702 *et seq.*

PART II.—
FINANCIAL
ARRANGEMENTS.*Financial Arrangements, Etc., Act.* 6 GEO. VI. No. 26,(A) Suspension
of certain
provisions as to
levy and
collection of
Income Tax.(g) **“The Totalisator Tax Act of 1889”* (as amended by subsequent Acts) and which may collectively be cited as **“The Totalisator Tax Acts, 1889 to 1923,”*

be deemed to be the Commissioner of Stamp Duties as referred to in such Acts.

(ii.) Any person so appointed or deemed appointed as aforesaid as Assistant Commissioner and/or Deputy Commissioner, shall for the purposes of—

- (a) The Principal Act ; and
- (b) Part IV. of †*“The Income (State Development) Tax Acts, 1938 to 1942,”*

be deemed to be the Assistant Commissioner and/or Deputy Commissioner (as the case requires) as referred to in such Acts.

(B) Amend-
ments to
Taxation Acts.(B)—*Amendments to Taxation Acts.*(I) *Income Tax Acts.*(I) *Income Tax Acts.*Amendment
of Income
Tax Acts.
[Lotteries].10. (1.) (i.) ‡*“The Income Tax Assessment Acts, 1936 to 1941,”* are amended as follows :—

- (a) Section fifteen is repealed ;
- (b) Paragraph (s) of subsection one of section sixteen is repealed ;
- (c) Subsection seven of section forty-six is repealed ;

Collective
title.and ‡*“The Income Tax Assessment Acts, 1936 to 1941,”* and the amendments made herein as aforesaid, may collectively be cited as *“The Income Tax Assessment Acts, 1936 to 1942.”*(ii.) Section eight of §*“The Income Tax Act of 1936”* is repealed.Operation
of section.

(2.) This section shall be deemed to have come into operation on and from the first day of July, one thousand nine hundred and forty-two, and shall have retrospective operation and effect accordingly.

* 56 V. No. 15 and amending Acts. See v. 3, pp. 680 *et seq.*† 2 G. 6 No. 22 and amending Acts. See 1938 Sess. v., pp. 17112 *et seq.*‡ 1 E. 8 No. 32 and amending Acts. See v. 4, pp. 6 *et seq.*

§ 1 E. 8 No. 33. See v. 4, p. 120.

1942.

*Financial Arrangements, Etc., Act.*PART II.—
FINANCIAL
ARRANGEMENTS.*(II) Income (State Development) Tax Acts.*

11. (1.) New provisions regarding, and amendments made to, **“The Income (State Development) Tax Acts, 1938 to 1941,”* are set forth in Schedule I. of this Act.

Such new provisions and amendments shall be deemed to have been enacted and to have been inserted in the said last-mentioned Acts on the fourth day of May, one thousand nine hundred and forty-two, and shall have retrospective operation and effect accordingly.

(2.) **“The Income (State Development) Tax Acts, 1938 to 1941,”* and the amendments made therein by this section may collectively be cited as *“The Income (State Development) Tax Acts, 1938 to 1942.”*

(B) Amend-
ments to
Taxation Acts.(II) Income
(State
Development)
Tax Acts.New
provisions
and
amendments
of the
Income
(State
Develop-
ment) Tax
Acts.
Schedule I.*(III) Stamp Acts.*

12. (1.) †*“The Stamp Acts, 1894 to 1940”* are amended by inserting therein a new section (72A) after section seventy-two of the said Acts, as follows:—

“[72A.] (1.) There shall be charged, levied, collected, and paid stamp duty for and in respect of every ticket issued in a drawing, sweep, or lottery for a prize paid by means of cash, bonds, inscribed stock, or other negotiable instrument an amount equal to five per centum of the selling price of the ticket:

Provided that the minimum tax charged on any such ticket shall be three pence.

(2.) Notwithstanding any other provision of this Act, the person responsible for a drawing, sweep, or lottery for a prize paid by means of cash, bonds, inscribed stock, or other negotiable instrument shall furnish to the Commissioner a return showing the number of tickets issued in the drawing, sweep, or lottery and the amount realised by the sale thereof. The return shall be furnished to the Commissioner within one week after the drawing takes place.

Stamp duty on such issue of tickets shown in the return and calculated at the above rate shall be paid at the time of lodgment of the return.

(III) Stamp
Acts.Amendment
of the
Stamp Acts.New s. 72A.
Stamp duty
on certain
lottery
tickets.

* 2 G. 6 No. 22 and amending Acts. See 1938 Sess. v, pp. 17112 *et seq.*

† 58 V. No. 8 and amending Acts. See v. 8, pp. 1108 *et seq.*

PART II.—
FINANCIAL
ARRANGEMENTS.*Financial Arrangements, Etc., Act.* 6 GEO. VI. No. 26,(B) Amendments to
Taxation Acts.
(III) Stamp
Acts.

(3.) Until regulations are made prescribing the forms, the forms used under the Income Tax Acts (with the necessary alterations) may be utilised for the purposes of this section.

Collective
title.

(2.) **“The Stamp Acts, 1894 to 1940,”* as amended by this section may collectively be cited as *“The Stamp Acts, 1894 to 1942.”*

Operation
of section.

(3.) This section shall be deemed to have come into operation on and from the first day of July, one thousand nine hundred and forty-two, and shall have retrospective operation and effect accordingly.

PART III.—
AID TO
DEVELOPMENT.

PART III.—AID TO DEVELOPMENT.

Definitions.

Definitions.

13. In this Part, unless the context otherwise indicates or requires, the following terms have the meanings respectively assigned to them, that is to say:—

Company.

“Company” includes all bodies or associations, corporate or unincorporate, but does not include partnerships;

Co-ordinator-General
of Public
Works.

“Co-ordinator-General of Public Works”—The Co-ordinator-General of Public Works appointed pursuant to †*“The State Development and Public Works Organisation Acts, 1938 to 1940”*; the term where necessary, includes the Deputy Co-ordinator-General or any person for the time being performing the duties of the Co-ordinator-General;

Local
Authority.

“Local Authority”—A local authority constituted under ‡*“The Local Government Acts, 1936 to 1941,”* or a joint local authority so constituted: the term also includes Brisbane City Council constituted under §*“The City of Brisbane Acts, 1924 to 1940”*;

Local body.

“Local body”—Any local authority, corporation, or board constituted or appointed under the authority of an Act and charged with the collection or administration of moneys for the purpose of local concern; and generally

* 58 V. No. 8 and amending Acts. See v. 8, pp. 1108 *et seq.*† 2 G. 6 No. 3 and amending Act. See 1938 Sess. v., pp. 17635 *et seq.*‡ 1 G. 6 No. 1 and amending Acts. See v. 5, pp. 826 *et seq.*§ 15 G. 5 No. 32 and amending Acts. See v. 10, pp. 6 *et seq.*

1942.

*Financial Arrangements, Etc., Act.*PART III.—
AID TO
DEVELOPMENT.

the term "local body" includes any local body within the meaning of **"The Local Bodies Loans Guarantee Acts, 1923 to 1936,"* or deemed to be a local body under such Acts by any statute or law ;

"Minister"—The Treasurer or other Minister of the Crown for the time being administering this Part ;

"Partnership"—An association of persons carrying on business as partners or in receipt of income jointly, but does not include a company ;

"Person"—Includes any individual person and also any corporation, company, society or association, public authority, partnership or firm, or any body of persons corporate or incorporate ;

"Prescribed"—Prescribed by this Part ;

"Regulations"—Regulations made under the authority of this Part ;

"This Part"—This Part of this Act and all Orders in Council and regulations made thereunder.

14. Section sixty-nine of †*"The Income (State Development) Tax Acts, 1938 to 1942,"* is repealed.

Repeal of s. 69 of the Income (State Development) Tax Acts.

15. (1.) The corporate body under the name of "The Secretary for Labour and Industry" constituted under †*"The Income (State Development) Tax Acts, 1938 to 1942"* (herein in this Part referred to as the Income (State Development) Tax Acts) is hereby dissolved, and in this Act shall hereafter be referred to as the "dissolved Corporation."

Dissolution of corporation sole of "The Secretary for Labour and Industry" and constitution of new corporation sole "The Treasurer of Queensland."

(2.) A new corporate body under the name and style of "The Treasurer of Queensland" is hereby created and constituted.

* 14 G. 5 No. 8 and amending Act. See v. 5, pp. 1073 *et seq.*

† 2 G. 6 No. 22 and amending Acts. See 1938 Sess. v., pp. 17112 *et seq.*

PART III.—
ADD TO
DEVELOPMENT.

Financial Arrangements, Etc., Act. 6 GEO. VI. No. 26,

Corporation
of "The
Treasurer of
Queens-
land."

16. (1.) For the purposes of this Part the Treasurer of Queensland, representing the Crown, shall be a corporation sole under the name and style of "The Treasurer of Queensland," and by that name shall have perpetual succession and an official seal, and shall be capable in law of suing and being sued, and subject to this Part shall have power to take, purchase, sell, exchange, lease, assign, transfer, surrender to the Crown, mortgage and hold lands, goods, chattels, and other property, and subject to this Part may do and execute such other acts, matters, and things as may be necessary or convenient to the proper exercising and performance of his powers, functions, authorities, and duties under this Part.

(2.) All Courts, judges, justices, and persons acting judicially shall take judicial notice of the seal of the Treasurer of Queensland affixed to any document or notice and until the contrary is proved shall presume that any such signature or such seal as the case may be, was duly affixed to any document or notice concerned.

"New
Corpora-
tion."

(3.) The Corporation of "The Treasurer of Queensland" created and constituted under this Part shall hereafter be referred to as the "new Corporation."

Devolution
of assets and
powers, &c.,
consequent
on
dissolution
of the
dissolved
Corporation,
and
vesting, &c.,
same in
the new
Corporation.

17. On and from the passing of this Act (herein referred to as "the said date") and by virtue thereof—

(a) All the property, whether real or personal, and all other assets of whatever description, and all titles, easements, leases, bills of sale, mortgages, policies of insurance, rights, liabilities, obligations, contracts, agreements, and engagements of the dissolved Corporation existing at the said date shall, without any transfer, assignment, or conveyance or notice other than this Act, be divested from the dissolved Corporation and shall be vested in and shall attach to and may be enforced by and against the new Corporation.

(b) All penalties, fees, fines, and forfeitures which at the said date may be enforceable and recoverable by the dissolved Corporation shall and may be enforced and recovered by the new Corporation.

Post actions.

(c) All proceedings and things lawfully had and done by the dissolved Corporation shall be and continue to be in full force and effect to all intents and purposes as if the same had been had and done by the new Corporation, and if the same are not completed may be continued and completed by the new Corporation.

1942.

*Financial Arrangements, Etc., Act.*PART III.—
AID TO
DEVELOPMENT.

(d) All actions and proceedings pending on the said date by or against the dissolved Corporation may be carried on and prosecuted by or against the new Corporation under this Part, and no such action or proceeding shall abate or be discontinued or prejudicially affected by anything in this Part contained. Actions, &c.

(e) All proclamations, Orders in Council, and regulations made under the Income (State Development) Tax Acts and in force at the said date shall continue in force until the same or any of them are amended or superseded by proclamations, Orders in Council, or regulations under this Part, and in the construction of such proclamations, Orders in Council, or regulations, references to the expression "Secretary for Labour and Industry" as the corporate body, shall be deemed to be references to "The Treasurer of Queensland," as the corporate body, and references to any officer of the dissolved Corporation shall be deemed to be references to the officers of the new Corporation authorised or appointed in the like behalf. Regulations,
&c.,
continued.

(f) All instruments, documents, records, plans, correspondence, and all books and writings the property of the dissolved Corporation shall be and are by virtue of this Act hereby handed over to the new Corporation, and shall and hereby become the property of the new Corporation. Records.

(g) All licenses, leases, registrations, certificates, permits, authorities, delegations, and consents issued, made, granted, or given by the dissolved Corporation under or in pursuance of the Income (State Development) Tax Acts or any Order in Council or regulation made thereunder and in force or subsisting on the said date shall continue in force for the period (if any) specified in such licenses, leases, registrations, certificates, permits, authorities, delegations, or consents unless the same are sooner suspended, cancelled, or revoked under or in pursuance of this Part; and the same shall be deemed to have been issued, made, granted, or given by the new Corporation, and all such documents shall be construed as if the new Corporation were therein named instead of the dissolved Corporation. Existing
licenses,
delegations,
&c.

(h) Notwithstanding the dissolution of the dissolved Corporation and the constitution of the new Corporation, the rights, powers, and authorities of the Treasurer Rights of
Treasurer.

under the Income (State Development) Tax Acts shall, whether arising or accruing before or at or after the said date, continue in full force and effect, and shall not in any wise be prejudiced or affected by anything in this section contained.

Reference
in other
Acts, &c.

(i) Where in any Act or in any regulation, proclamation, or Order in Council a reference is made to the dissolved Corporation, such reference shall on and after the said date be deemed to be a reference to the new Corporation.

General
transfer
power.

(j) Without derogation from any of the foregoing provisions, all the powers, functions, or duties of the dissolved Corporation conferred and imposed under any other provisions, and all the functions, duties, rights, liabilities, privileges, and powers conferred and imposed upon the dissolved Corporation under the Income (State Development) Tax Acts shall, on and from the said date, be vested in and be performed and exercised by the new Corporation.

Grants and
loans.

18. (1.) Notwithstanding anything to the contrary in any Act or law, for the purpose of creating employment and/or of aiding the development of the State on a system of planned works co-ordination, and having in view the existing War and post-war requirements there may from time to time be paid out of Consolidated Revenue which is hereby appropriated for that purpose—

(a) Such sums whether by way of grant and/or by way of loan as the Governor in Council may from time to time approve of payment being made to any Crown Corporation or instrumentality or officer by virtue of any statute representing or acting as the agent of the Crown or to any local body :

Provided that any sum approved to be paid by way of grant shall be subject to such terms, provisions, conditions, and stipulations as the Governor in Council may impose either generally or in any individual case.

Any such loans shall be subject to such terms, provisions, conditions, or stipulations as to security to be given in respect thereto and the nature of such security or as to the methods of repayment, interest, and time

1942.

*Financial Arrangements, Etc., Act.*PART III.—
AID TO
DEVELOPMENT

and any other matter or thing relating thereto, including the powers of and remedies for enforcement of repayment, as shall be prescribed by the Governor in Council by Order in Council published in the *Gazette*, either generally or in any particular case ;

- (b) Such sums by way of loan as the Governor in Council may from time to time approve of being paid to any company, corporation, firm, partnership, or individual person :

Provided that any such loan shall be subject to such terms, provisions, conditions, or stipulations as to security to be given in respect thereto, and the nature of such security or as to the method of repayment, interest, and time, and any other matter or thing relating thereto, including the powers of and remedies for enforcement of repayment, as shall be prescribed by the Governor in Council, by Order in Council published in the *Gazette*, either generally or in any particular case ;

- (c) Such sums as the Governor in Council may in his discretion from time to time determine to be applied in and for the relief of unemployment in respect of female workers and/or in aid of the distress among female workers ;

- (d) Such sums for the purposes of relieving distress caused by unemployment and for alleviating unemployment, and for such other like purposes as the Governor in Council may from time to time direct.

(2.) (i.) In respect of applications which may be made under the preceding subsection, the following provisions shall apply, namely :—

Procedure as
to
applications
re loans.

- (a) Any application shall be forwarded to the Minister in the first instance ;
- (b) Such application shall thereupon be forwarded by the Minister to the Co-ordinator-General of Public Works ;

(c) The Co-ordinator-General shall make such inquiry in respect thereof and shall furnish to the Minister a report and recommendation thereon ;

(d) The final approval of the Governor in Council shall be required in respect of any such application.

Co-operation
of Co-ordi-
nator-
General
with
Rural
Develop-
ment Board.

(ii.) In respect of any such application and the consideration thereof the Co-ordinator-General shall co-operate with the Rural Development Board constituted pursuant to **The Rural Development Co-ordination of Advances Act of 1938.*"

Payments by
way of
interest and
redemption.

(3.) All payments received by way of interest and/or redemption upon any such loan as aforesaid shall be paid into the Consolidated Revenue Fund.

General
powers.

(4.) Without in any wise limiting the operation of the previous subsections of this section it is hereby declared that Consolidated Revenue may be utilised in the direction of alleviating unemployment, creating employment, and developing the State in any manner which the Governor in Council by Order in Council may, from time to time, direct and determine.

Application
of "*The
Rural
Development
Co-ordination
of Advances
Act of 1938.*"

(5.) The provisions of section thirty-two, section thirty-six, and subsections one to seven, both inclusive, of section thirty-seven of †*The Rural Development Transfer and Co-ordination of Powers Act of 1938*" (being such provisions as contained in the reprint of ‡*The Agricultural Bank Acts, 1923 to 1934,*" as amended by †*The Rural Development Transfer and Co-ordination of Powers Act of 1938,*" published in the *Gazette* pursuant to section seventeen of such lastmentioned Act) shall, *mutatis mutandis*, apply and extend with respect to all advances by way of loan made under this section, and for the purposes of such application and extension each such provision shall be read and construed with this section and to the further intent that a reference in any such provision to the "Corporation" shall be deemed to be a reference to the "Corporation of the Treasurer of Queensland," and a reference to any mortgage, encumbrance, or other security for a loan made by the

* 14 G. 5 No. 41 and amending Acts. See 1938 Sess. v., p. 17384.

† 2 G. 6 No. 4. See 1938 Sess. v., p. 16904.

‡ 14 G. 5 No. 41 and amending Acts. See 1938 Sess. v., p. 17384.

1942.

*Financial Arrangements, Etc., Act.*PART III.—
AID TO
DEVELOPMENT

Corporation shall be deemed to be a reference to the like security for a loan made under this section by the Corporation of the Treasurer of Queensland.

19. (1.) The Governor in Council may from time to time appoint such officers as may be necessary for carrying out the provisions of this Part. Officers, &c.

(2.) The Minister may at any time delegate to any officer any of the powers conferred on the Minister by this Part, except the power of delegation, and such officer shall, by virtue of this Act, undertake and exercise all such powers accordingly.

(3.) Any officer of the Public Service may be appointed an officer of the new Corporation and may hold such appointment in conjunction with any office for the time being held by him in the Public Service.

20. (1.) Any person who by any act or default contravenes or fails to comply with any provision of this Part of this Act, or delays or obstructs or hinders the doing or execution of any act, matter, or thing required by this Part of this Act to be done or executed, whether by himself or by any other person, or who aids, abets, counsels, or procures any other person to so contravene or fail to comply with any such provision, or to so delay or obstruct or hinder the doing of any such act, matter, or thing, or who attempts in any wise so to do, shall be guilty of an offence against this Part of this Act. Offences generally.

(2.) (a) Any person guilty of an offence against this Part of this Act shall, unless some other penalty is imposed in that behalf, be liable to a penalty of not less than one pound nor more than one hundred pounds. General penalty.

(b) If a body corporate commits an offence against this Part of this Act the individual person guilty of the offence, and also any managing director, manager, or other governing officer by whatever name called in Queensland of such body corporate who knowingly permits the commission of the offence, shall each of them be liable to the like punishment.

21. (1.) All penalties imposed under this Part of this Act shall be recoverable in a summary way under **"The Justices Acts, 1886 to 1941,"* upon the complaint of Recovery of penalties.

* 50 V. No. 17 and amending Acts. See v. 4, pp. 363 *et seq.*

of any person authorised by the Minister either generally or for the purpose of any particular case, and when recovered shall be paid into the Consolidated Revenue Fund.

Costs and
expenses.

(2.) In any such proceeding for a penalty, if the court convicts the defendant it may, in addition to any penalty, order him to pay such costs as it thinks reasonable, including in such costs such expenses as have been incurred in connection with the issue and service of process and the prosecution of the complaint.

Time for
institution of
proceedings.

(3.) Proceedings for an offence against this Part of this Act may be instituted at any time within twelve months after the commission thereof or within six months after the discovery of the commission thereof by the complainant, whichever is the later period.

No
mitigation
of minimum.

(4.) Notwithstanding any Act to the contrary, where any person is convicted of an offence against this Part of this Act, the penalty to be imposed in respect of such offence shall not be reduced below any prescribed minimum amount of penalty.

Evidence.

(5.) Any person who lays any complaint for an offence against this Part of this Act shall, unless and until the contrary is proved, be deemed to have been authorised by the Minister to lay such complaint.

The production of a telegram or other communication purporting to have been received from the Minister, or officer deputed by him to administer this Part of this Act, and purporting to authorise any person to institute any prosecution for an offence under this Part of this Act or any proceedings, shall be admissible as evidence in the prosecution or proceedings, and shall be sufficient evidence of the authority of the officer to institute the prosecution or proceedings.

Regulations

22. (1.) The Governor in Council may from time to time make regulations providing for all or any purposes, whether general or to meet particular cases, that may be convenient for the administration of this Part or that may be necessary or expedient to carry out the objects and purposes of this Part and, where there may be in this Part no provision or no sufficient provision in respect of any matter or thing necessary or expedient to give effect to this Part, providing for and supplying such omission or insufficiency.

1942.

*Financial Arrangements, Etc., Act.*PART III.—
AID TO
DEVELOPMENT.

Without limiting the generality of the foregoing provisions, such regulations may provide for—

- (i.) The custody and use of the official seal of the Corporation of the Treasurer of Queensland ;
- (ii.) Prescribing, the forms of any security, contract, agreement, lease, notice or certificate or other document ;
- (iii.) Prescribing any forms necessary or desirable for the due administration of this Part (and in particular and without prejudice to the generality of the foregoing) provisions and/or forms in regard to work undertaken for the creation of employment and/or the development of the State, the payment for such work, the conditions under which work is to be undertaken for the creation of employment and/or the development of the State by the Crown, or by any Crown Corporation or Crown instrumentality or by any local body, the information to be supplied and the punishment for false statements in any form ;
- (iv.) Providing that a manager or other principal officer of a bank shall disclose to an inspector or authorised person the account of any person applying for work undertaken for the creation of employment and/or the development of the State who has deposited any moneys in such bank upon demand by such inspector or authorised person, and to further providing that such inspector or authorised person may make and take away with him an extract from any book or copy of any such accounts or copy of any document or writing relating to such accounts ;
- (v.) Prescribing forms of returns and statistics to be made and furnished to the Minister and the contents thereof, and the persons (whether employers or employees or not) by whom the same shall be made and furnished, and the time and mode of making and furnishing the same ;
- (vi.) The mode of service of notices and the fixing of address for service ;

- (vii.) All matters and things which are by this Part required or permitted to be prescribed ;
- (viii.) Generally to give full effect to the objects and purposes of this Part.

(2.) The regulations may fix a penalty of not less than one pound nor more than fifty pounds for any breach thereof.

General powers.

23. In addition to and without in any way limiting the powers of the Governor in Council or the Minister under this Part, the Governor in Council is hereby empowered from time to time by Order in Council to issue such orders and give such directions and prescribe such rules as will in his judgment be calculated to safeguard the requirements and well-being of the people and to give full effect to the provisions of this Part. And every such order, direction, and rule shall be obeyed.

Effect of regulations and Orders in Council.

24. All regulations and Orders in Council made or purporting to be made under this Part shall be published in the *Gazette*, and forthwith upon such publication shall be read as one with this Part, and shall be judicially noticed and construed as being of equal validity, and shall not be questioned in any proceedings whatsoever.

All such regulations and Orders in Council shall be laid before the Legislative Assembly within fourteen days after such publication if the Legislative Assembly is in session ; or, if not, then within fourteen days after the commencement of the next session thereof.

If Parliament passes a resolution disallowing any such regulation or Order in Council, of which resolution notice has been given at any time within fourteen sitting days of such House after such regulation or Order in Council has been laid before it, such regulation or Order in Council shall thereupon cease to have effect, but without prejudice to the validity of anything done in the meantime.

For the purpose of this provision the term "sitting days" shall mean days on which the House actually sits for the despatch of business.

Annual report to be laid before Parliament.

25. In the month of August or as soon after as may be convenient in each year, the Treasurer shall cause a report to be laid before Parliament giving full information as to all operations pursuant to this Part of this Act.

1942.

*Financial Arrangements, Etc., Act.***SCHEDULE.****SCHEDULE I.**

Section 11.

NEW PROVISIONS REGARDING AND AMENDMENTS OF "THE INCOME (STATE DEVELOPMENT) TAX ACTS."

1. (i.) The Income (State Development) Tax which under sub-section one of section nine of **The Income (State Development) Tax Act of 1938* is prescribed, subject to that Act, to be charged, levied, collected, and paid for the use of His Majesty upon any income from employment paid, delivered, given, or rendered to any person on and after the first day of January, one thousand nine hundred and thirty-nine, at the applicable rate prescribed by that Act, shall, subject to †*The Income (State Development) Tax Acts, 1938 to 1941*, be so charged, levied, collected, and paid upon any income from employment earned on and after the fourth day of May, one thousand nine hundred and forty-two, at the applicable rate prescribed by sub-schedule A of this Schedule I., in lieu of the applicable rate prescribed by ‡*The Income (State Development) Tax Acts Amendment Act of 1941*."

Rate of tax on income from employment earned on and after 4th May, 1942.

(ii.) The rate of such tax in respect of income from employment earned on and after the fourth day of May, one thousand nine hundred and forty-two, shall, according to the division or district of a division of the State in which such income is earned, and to the annual rate of such income as set out in the first column of the table appearing under the name of such division or district of a division in sub-schedule A of this Schedule I., be the rate of tax set out opposite to such annual rate in the second column of the said table.

(iii.) The divisions and districts of divisions of the State herein mentioned are and shall continue to be as defined by sub-section eight of section nine and Schedule III. of **The Income (State Development) Tax Act of 1938*."

(iv.) The amount of tax payable upon a fractional part of one pound included in the amount of any payment of income from employment shall be ascertained as prescribed by subsection seven of section nine and Part II. of Schedule II. to *The Income (State Development) Tax Act of 1938*."

2. The words "and before the fourth day of May, one thousand nine hundred and forty-two" are inserted after the words "and forty-one" in subsection two of section two of †*The Income (State Development) Tax Act Amendment Act of 1941*."

3. Section six of †*The Income (State Development) Tax Acts, 1938 to 1941*, is amended by the insertion thereto of a new paragraph (xiii.), as follows:—

"(xiii.) The pay and allowances earned by members of the Naval, Military, and Air Forces of United States of America and of the other Allied Forces, and by civilian personnel employed by the Governments of any of such Allied Forces while such persons are engaged on service in Australia in connection with the Present War (which commenced on the third day of September, one thousand nine hundred and thirty-nine.)"

* 2 G. 6 No. 22. See 1938 Sess. v., p. 17112.

† 2 G. 6 No. 22 and amending Acts. See 1938 Sess. v., pp. 17112 *et seq.*

‡ 6 G. 6 No. 5. See 1941 Sess. v., p. 137.

4. Section twenty-four of **The Income (State Development) Tax Acts, 1938 to 1941*," is amended as follows :—

- (a) In the fourth paragraph the words " and before the fourth day of May, one thousand nine hundred and forty-two " are inserted after the words " and forty-one."
- (b) The following new paragraph is inserted after the said fourth paragraph, namely :—

" In respect of all such incomes as aforesaid paid, delivered, given, or rendered to every person on and after the fourth day of May, one thousand nine hundred and forty-two, tax at the applicable rate prescribed in respect of incomes from employment under sub-schedule A of Schedule I. of †*The Financial Arrangements and Development Aid Act of 1942* " shall be charged, levied, collected, and paid for the use of His Majesty."

5. Section twenty-five of **The Income (State Development) Tax Acts, 1938 to 1941*," is amended as follows :

- (a) In the fourth paragraph the words " and before the fourth day of May, one thousand nine hundred and forty-two " are inserted after the words " and forty-one."
- (b) The following new paragraph is inserted after the fourth paragraph thereof, namely :—

" In respect of all such incomes as aforesaid paid, delivered, given, or rendered to every person on and after the fourth day of May, one thousand nine hundred and forty-two, tax at the applicable rate prescribed in respect of incomes from employment under sub-schedule A of Schedule I. of †*The Financial Arrangements and Development Aid Act of 1942*," shall be charged, levied, collected, and paid for the use of His Majesty."

6. In respect of the year commencing on the first day of July, one thousand nine hundred and forty-one, section thirty-eight of †*The Income (State Development) Tax Act of 1938* " shall be read and construed subject to the following modifications, namely :—

If the total income derived by any person for such year includes any amount of income from employment :—

- (a) Earned before the fourth day of May, one thousand nine hundred and forty-two, upon which such person has paid tax he shall be entitled to a refund of the tax so paid by him on such amount if his total income for such year does not exceed the annual rate of income from employment to which no rate of tax was applicable under §*The Income (State Development) Tax Act Amendment Act of 1941*," before the passing of †*The Financial Arrangements and Development Aid Act of 1942* " in the division or district of a division of the State as set out in Schedule III. to †*The Income (State Development) Tax Act of 1938* " in which such amount was so earned ; or

* 2 G. 6 No. 22 and amending Acts. See 1938 Sess. v., pp. 17112 *et seq.*

† This Act.

‡ 2 G. 6 No. 22. See 1938 Sess. v., p. 17112.

§ 6 G. 6 No. 5 See 1941 Sess. v., p. 147.

1942.

Financial Arrangements, Etc., Act.

- (b) Earned on and after the fourth day of May, one thousand nine hundred and forty-two, he shall be entitled to a refund of the tax so paid by him on such amount if his total income for such year does not exceed the annual rate of income from employment to which no rate of tax is applicable under sub-schedule A. of Schedule I. of **The Financial Arrangements and Development Aid Act of 1942*” in the division or district of a division of the State as set out in Schedule III. to †*The Income (State Development) Tax Act of 1938*” in which such amount was so earned.

7. Paragraph (iii.) of subsection two of section sixty-one of Section 61 ‡*The Income (State Development) Tax Acts, 1938 to 1941*,” is repealed, (2). and the following paragraphs are inserted in lieu thereof, namely :—

“(iii.) Sub-paragraph (iii.) be amended to read :—

Whose total income for the year of income commencing on the first day of July, one thousand nine hundred and forty does not exceed £232, the amount of the income shall be exempt from tax under this Part IV. of this Act.”

“(iv.) Where the total income for the year of income commencing on the first day of July, one thousand nine hundred and forty-one, does not exceed £237, the amount of the income shall be exempt from tax under Part IV. of this Act.

“(v.) Whose total income for any year of income subsequent to the year of income mentioned in paragraph (iii.) of this subsection does not exceed £237, the amount of the income shall be exempt from tax under this Part IV. of this Act.”

8. Section 67 of †*The Income (State Development) Tax Acts, Section 67. 1938 to 1941*,” is amended as follows :—

(a) In the fourth paragraph thereof the words “ and before the fourth day of May, one thousand nine hundred and forty-two ” are inserted after the words “ and forty-one.”

(b) The following new paragraph is inserted after the fourth paragraph thereof, namely :—

“ The rate of such tax in respect of income from employment as aforesaid earned on and after the fourth day of May, one thousand nine hundred and forty-two, shall, according to the annual rate of such income as set out in the first column of the applicable table of sub-schedule A. of Schedule I. of **The Financial Arrangements and Development Aid Act of 1942*,” be the rate of tax set out opposite to such annual rate in the second column of such applicable table.”

* This Act.

† 2 G. 6 No. 22. See 1938 Sess. v., p. 17112.

‡ 2 G. 6 No. 22 and amending Acts. See 1938 Sess. v., pp. 17112 *et seq.*

SUB-SCHEDULE A.

TABLE I.

Southern Division (Eastern District).

Annual Rate of Income from Employment.	Rate of Tax.
A. Not exceeding £237	Nil.
B. Exceeding £237 but not exceeding £253	3d. in the £
C. Exceeding £253 but not exceeding £499	6d. in the £
D. Exceeding £499	9d. in the £

TABLE II.

Southern Division (Western District).

Annual Rate of Income from Employment.	Rate of Tax.
A. Not exceeding £256	Nil.
B. Exceeding £256 but not exceeding £499	6d. in the £
C. Exceeding £499	9d. in the £

TABLE III.

Mackay Division.

Annual Rate of Income from Employment.	Rate of Tax.
A. Not exceeding £251	Nil.
B. Exceeding £251 but not exceeding £253	3d. in the £
C. Exceeding £253 but not exceeding £499	6d. in the £
D. Exceeding £499	9d. in the £

TABLE IV.

Northern Division (Eastern District).

Annual Rate of Income from Employment.	Rate of Tax.
A. Not exceeding £263	Nil.
B. Exceeding £263 but not exceeding £499	6d. in the
C. Exceeding £499	9d. in the £

TABLE V.

Northern Division (Western District).

Annual Rate of Income from Employment.	Rate of Tax.
A. Not exceeding £282	Nil.
B. Exceeding £282 but not exceeding £499	6d. in the £
C. Exceeding £499	9d. in the £