

Income Tax and Succession, Etc., Act. 8 GEO. VI. No. 10, 1944.

INCOME TAX.

Income Tax and Succession and Probate Duties (Sailors, Soldiers, and Members of the Air Force) Exemption Acts Amendment Act of 1944.

8 GEO. VI.
No. 10.
THE
INCOME
TAX AND
SUCCESSION
AND PROBATE
DUTIES
(SAILORS,
SOLDIERS,
AND MEMBERS
OF THE AIR
FORCE)
EXEMPTION
ACTS
AMENDMENT
ACT OF
1944.

An Act to Amend "The Income Tax and Succession and Probate Duties (Sailors, Soldiers, and Members of the Air Force) Exemption Acts, 1940 to 1942," in a certain particular.

[ASSENTED TO 1ST DECEMBER, 1944.]

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. (1.) This Act may be cited as "*The Income Tax and Succession and Probate Duties (Sailors, Soldiers, and Members of the Air Force) Exemption Acts Amendment Act of 1944,*" and shall be read as one with *"*The Income Tax and Succession and Probate Duties (Sailors, Soldiers, and Members of the Air Force) Exemption Acts, 1940 to 1942,*" herein referred to as the Principal Act.

Collective
title.

(2.) The Principal Act and this Act may be collectively cited as "*The Income Tax and Succession and Probate Duties (Sailors, Soldiers, and Members of the Air Force) Exemption Acts, 1940 to 1944.*"

New s. 6.

2. The following new section is inserted after section five of the Principal Act, as follows:—

Extension
of s. 5 to
merchant
seamen.

"[6.] The provisions of section five of this Act shall extend and be deemed to have always extended to the estate of a merchant seaman dying from causes arising out of operations of the war. For the purposes of this section "merchant seaman" includes every person employed or engaged in any capacity in sea-going service on board any ship."

* 4 G. 6 No. 22, 1940 Sess. v., p. 17945 and 6 G. 6 No. 28, 1942-3 Sess. v., p. 104.

INDETERMINATE DETENTION AND PROBATION OF SEXUAL OFFENDERS.

See CRIMINAL LAW.

INDUSTRIAL CONCILIATION AND ARBITRATION, also WAR SERVICE PREFERENCE.

See LABOUR.