



ANNO QUARTO

**GEORGII VI REGIS.**

A.D. 1940.

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**No. 41 of 1940.**

An Act to authorize the State to enter into certain Agreements with the Commonwealth to facilitate the collection of income tax.

[Assented to 28th November, 1940.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

- Short title.**      **1.** This Act may be cited as the "Income Tax Collection Act, 1940".
- Incorporation.**      **2.** This Act is incorporated with the Income Tax Assessment Act, 1936, and that Act and this Act shall be read as one Act.
- Interpretation.**      **3.** In this Act, unless the context otherwise requires—  
                                  "officer" means any person employed by the Commonwealth or by any authority under the Commonwealth ;  
 and other words and expressions used in this Act have the same meaning as they have in the Income Tax Assessment Act, 1936.
- Agreements with the Commonwealth as to deductions from salaries of officers.**      **4.** (1) The State or any person acting on behalf of the State may enter into agreements with the Commonwealth or any person acting on behalf of the Commonwealth for the deduction, subject to such conditions and exceptions as are specified in any such agreement, from periodical payments of wages, salaries, or allowances paid to any officer, of amounts calculated at such rates as are specified in any such agreement, for or on account of any income tax payable by that officer under the law of the State.

(2) If the amount deducted pursuant to any agreement made under this section from the wages, salaries, or allowances paid to any officer during any year of tax up to the fifteenth day of June of that year, is insufficient to pay the income tax payable by that officer, the balance of that income tax shall be due and payable on that date.

(3) If the amount deducted from the wages, salaries, or allowances paid to any officer during any year of tax exceeds the amount of income tax payable by that officer, the Commissioner shall without any further or other authority than this Act, refund to that officer the excess amount. If the Commissioner is satisfied that there is no income tax payable by the officer the Commissioner shall without further or other authority than this Act, refund to the officer the amount so deducted.

(4) Nothing in this section shall restrict the application to any officer of any provision of the Income Tax Assessment Act, 1936 : Provided that if any provision of that Act is inconsistent with this section or any agreement made under this section, this section and the agreement shall prevail.

5. (1) The State or any person acting on behalf of the State may enter into agreements with the Commonwealth or any person acting on behalf of the Commonwealth relating to—

Agreements as  
to joint tax  
stamps.

- (a) the preparation and sale of stamps to be used under the laws of the Commonwealth and the State for the payment of Commonwealth and State income tax :
- (b) the sale of such stamps to the public :
- (c) the apportionment of the proceeds of such sale between the Commonwealth and the State :
- (d) the acceptance of such stamps by the Commonwealth and by the State in satisfaction or part satisfaction of Commonwealth and State income tax :
- (e) the deduction, subject to such conditions and exceptions as are specified in any such agreement, from the wages, salaries, allowances or other income of any person of amounts on account of Commonwealth and State income tax :
- (f) the apportionment between the Commonwealth and the State of amounts deducted as mentioned in paragraph (e) of this subsection :
- (g) any other matters relating to the payment of Commonwealth and State income tax by means of stamps

**Income Tax Collection Act, 1940.**

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prepared jointly on behalf of the Commonwealth and the State, or by means of deductions from income, made on behalf of the Commonwealth and the State.

(2) Any stamp sold pursuant to any such agreement shall be deemed to be a tax stamp within the meaning of Division 2 of Part VI. of the Income Tax Assessment Act, 1936.

**Regulations**

**6.** The Governor may make any regulations necessary or convenient for the carrying into effect of any agreement made under this Act and may by any such regulation prescribe fines recoverable summarily for breach of any such regulation.

In the name and on behalf of His Majesty, I hereby assent to this Bill.

C. M. BARCLAY-HARVEY, Governor.