



THE COMMONWEALTH OF AUSTRALIA  
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ANNO SEPTIMO

# GEORGII V REGIS.

A.D. 1916.

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## No. 1247.

An Act relating to the Taxation by the Parliament of the Commonwealth of Australia of Salaries and Allowances paid by the State of South Australia, and of Salaries and other Remuneration paid by Municipal and District Councils in the said State.

[Assented to, November 16th, 1916.]

**W**HEREAS it is expedient that the Parliament of the State of South Australia should allow the salaries of officers of the State of South Australia, and the salaries of, and allowances paid to, responsible Ministers of the Crown, the President of the Legislative Council, the Speaker and the Chairman of Committees of the House of Assembly, and Members of either House of Parliament, and the salaries of, and other remuneration paid to, local government officers, to be subject to taxation by the Parliament of the Commonwealth in common with other salaries derived directly or indirectly from sources within the Commonwealth: Preamble.

Be it therefore Enacted by the Governor of the said State, with the advice and consent of the Parliament thereof, as follows:

1. This Act may be cited as the "State Salaries (Commonwealth Taxation) Act, 1916." Short title.

2. In this Act—

"Local government officers" means all persons holding any office under, or directly or indirectly employed by, any Municipal or District Council in the said State, or in any office or employment for which payment is provided out of the funds of any such Council: "Officers

Interpretation.  
Cf. Vic. 2809, 1915,  
s. 2.

*State Salaries (Commonwealth Taxation) Act.—1916.*

“ Officers of the State of South Australia ” includes all persons in any office or employment, direct or indirect, under the Crown or the Government of the State of South Australia, or in any office or employment for which payment is provided out of the General Revenue of the said State.

Taxation by Commonwealth of salaries and allowances paid by State.

Cf. *ibid.*, s. 3.

**3.** The taxation by the Commonwealth, in common with other salaries derived directly or indirectly from sources within the Commonwealth, of—

- (a) the official salaries of officers of the State of South Australia ;
- (b) the salaries of, and allowances paid to, responsible Ministers of the Crown, the President of the Legislative Council, the Speaker and the Chairman of Committees of the House of Assembly, and Members of either House of Parliament ; and
- (c) the salaries of, and other remuneration paid to, local government officers,

shall not, if the taxation is not at a higher rate, or to a greater extent, than is imposed on other salaries, allowances, and remuneration of the same amount derived directly or indirectly from sources within the Commonwealth, be deemed to be an interference with the exercise of any power of the said State.

Salary of Governor exempt.

*Ibid.*, s. 4.

Act to be retrospective.

**4.** This Act shall not apply to the salary of the Governor.

**5.** This Act shall have the same effect as if it had been passed, and had come into operation, on the thirteenth day of September, nineteen hundred and fifteen : Provided that any amount which, by reason of the passing of this Act, becomes payable to the Commonwealth by way of tax shall not be due or payable until the expiration of a period of one month from the passing of this Act.

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

H. L. GALWAY, Governor.