

TASMANIA.



1942.

ANNO SEXTO

GEORGII VI. REGIS.

No. 4.

## ANALYSIS.

1. Short title.
2. Amendment of 1 Geo. V. No. 47.
  - Section 28.
  - Section 30.
  - Part IV., Division XVIII.
  - New section 111A.
  - Section 192C.
3. Application of provisions of this Act.

AN ACT to amend the *Land and Income Taxation Act 1910*.

[25 February, 1942.]

A.D.  
1942.

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

**1** This Act may be cited as the *Land and Income Taxation Act 1942*. Short title.

*Land and Income Taxation.*

A.D. 1942. **2** The Principal Act is hereby amended—

Amendment  
of 1 Geo. V.  
No. 47.  
Section 28.

I. As to section twenty-eight thereof—

(a) By expunging paragraph XVII. and substituting therefor the following new paragraph XVII.—

“XVII. In the case of any person enlisted in or appointed to the Defence Force the pay and allowances earned by him as a member of that force—

(a) Out of Australia: or

(b) In Australia—

(i) If within twelve months after the close of the year of income he embarks for service out of Australia or serves in a sea-going ship (not being a depot or a ship principally employed on or in connection with port or harbour defence) and during the period of twelve months immediately following the date on which he embarks or commences to serve, he is for any periods of, or aggregating, not less than six months, on service out of Australia or borne in any such ship as aforesaid; or if owing to illness or injury he returns to Australia, or is discharged from such ship: or

(ii) Until the expiration of the period of three months immediately following his resumption of duty in Australia if his pay and allowances have been exempted under subdivision (i) of this division—

but no exemption shall be allowed under this division of this paragraph in respect of any pay or allowances earned by a member of the Defence Force who is not

*Land and Income Taxation.*

appointed as a member of a body, contingent, or detachment of that force for service out of Australia; or if the same is earned by such member prior to the date of his enlistment or appointment to that force for service beyond the limits of the Commonwealth. A.D. 1942.

In this paragraph Australia means the six States of Australia and the Northern Territory; and the Commonwealth includes any territory of the Commonwealth.

(b) By inserting after paragraph XVIII. the following new paragraphs XIX. to XXI.:—

“ XIX. Payments by way of endowment under the *Child Endowment Act* 1941 of the Commonwealth or any Act amending or replacing that Act:

XX. In the case of a member of the Defence Force, payments made by way of dependants' allowances:

XXI. The pay and allowances of any member of any British Force or the Forces of any ally of His Majesty stationed in Australia for war purposes ”:

II. By inserting at the end of paragraph VIII. of subsection (1) of section thirty thereof the words “ but this paragraph shall apply to all allowances given or granted to any member of the Defence Force in respect of his service as such member ”: Section 30.

III. By inserting at the end of the heading to Division XVIII. of Part IV. thereof the word “: Rebates ”: Part IV.,  
Division  
XVIII.

IV. By inserting after section one hundred and eleven thereof the following new section one hundred and eleven A— New section  
111A.

“ **111A**—(1) Where in respect of the income of any year of income of any taxpayer the aggregate of the taxes assessed under—

I. This Act:

II. The *Income Tax Assessment Act* 1936-1941 of the Commonwealth: and

III. The *War-Time (Company) Tax Assessment Act* 1940-41 of the Commonwealth—

or any Commonwealth Act amending or replacing those Acts exceeds nine-tenths of the taxable

*Land and Income Taxation.*

A.D. 1942.

income a rebate shall be allowed of so much of that excess as bears to that excess the same proportion as the amount of the tax assessed under this Act bears to such aggregate as aforesaid.

(2) For the purposes of this section any reference to any tax assessed shall not include any additional tax for payment of which the taxpayer may be liable by reason of any evasion of or non-compliance with any provision of any Act under which any such tax is assessed."

Section 192C.

V. By inserting after subsection (8) of section one hundred and ninety-two C thereof the following new subsections (9) and (10)—

" (9) Notwithstanding the foregoing provisions of this section, the Commissioner may vary the amounts to be deducted from any employee or class of employees—

I. In any case where the Commissioner is of the opinion that deductions from the salary or wages of the employee or employees at the prescribed rates would be insufficient to pay the tax which is, or will become, payable by the employee or employees:

II. In any case where the Commissioner is satisfied that deductions at the prescribed rates would impose serious hardship on the employee or employees: or

III. For the purpose of facilitating the carrying out of an arrangement with any employer under section one hundred and ninety-two F.

(10) Where the Commissioner, in accordance with subsection (9) hereof varies the amounts to be deducted, he shall notify the employer of the employee or class of employees, in writing, of the variation, and the employer shall thereafter make deductions from the salary or wages payable to the employee or employees in accordance with the amounts so notified.

Penalty: Twenty pounds."

Application  
of provisions  
of this Act.

**3** The amendments effected by this Act shall apply to all assessments for the financial year which commenced on the first day of July, one thousand nine hundred and forty-one, and every subsequent financial year: