

## T A S M A N I A.



1940.

ANNO QUARTO ET QUINTO  
GEORGII VI. REGIS.

No. 74.

## ANALYSIS.

1. Short title.
2. Amendment of 1 Geo. V. No. 47.
  - Section 51.
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  - Section 192A.
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AN ACT to amend the *Land and Income Taxation Act 1910.*

[17 December, 1940.]

A.D.  
**1940.**

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 (No. 2) 1940.* Short title.

6d.]

*Land and Income Taxation.*

A.D. 1940. **2** The Principal Act is hereby amended—

Amendment  
of 1 Geo. V.  
No. 47.  
Section 51.

I. As to section fifty-one thereof—

- (a) By deleting the words “in this State” (first occurring in paragraph I. of subsection (1)):
- (b) By inserting the words “in this State” at the end of divisions (a) and (b) respectively of the said paragraph I.:
- (c) By inserting after division (g) of the said paragraph I. the following new division (h)—

“(h) A public fund established within His Majesty’s Dominions for—

- (i) Providing fighting or other craft, or any material for the use of any of His Majesty’s Forces: or
- (ii) The relief of victims of, and sufferers from, air raids or other operations of war in any of His Majesty’s Dominions—

or any similar purpose.”—

and transposing “and” after division (f) to follow division (g):

Section 77.

II. By inserting after “Act” first occurring in the definition of “distributable income,” in section seventy-seven thereof, the words “or under the *Income Tax Assessment Act 1936-1940* of the Commonwealth or any Act passed in substitution therefor, or amendment thereof”:

Section 113.

III. By inserting after “or” at the end of division (a) of paragraph I. of subsection (1) of section one hundred and thirteen thereof the words—

“one hundred and eighty-two pounds if he is married and has any dependent child in respect of whom a deduction would be allowable as provided by section one hundred and fifteen: or”:

Section 192A.

IV. By inserting at the end of the definition of “Tax stamps” in section one hundred and ninety-two A thereof the words “or by the Commonwealth, pursuant to any arrangement made thereunder”:

Section 192C.

V. By deleting the words “a full year” at the end of subsection (2) of section one hundred and ninety-

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- two C thereof and substituting "the period during A.D. 1940. which the deductions are prescribed to continue during that financial year":
- VI. By inserting at the end of paragraph III. of subsection (6) of section one hundred and ninety-two F thereof the words "and shall constitute a debt due to His Majesty from such employer.": and Section 192F.
- VII. By inserting after "printed" in paragraph I. of subsection (7) of section one hundred and ninety-two M thereof the words "or intended." Section 192M.

