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This also applies to expenses incurred through attending an Association conference.

The Commissioner of Taxation will not confirm that any particular member of the Association who attends a conference will be entitled to a deduction for expenditure incurred. In each case it needs to be established that there is a connection in a real and positive sense, between the occasion for the expenditure and the derivation of the taxpayer's assessable income from his/her particular employment.

In the case of deduction for attendance at

a conference each member should support his/her claim for a deduction with a statement detailing the purpose of participation and setting out under appropriate headings the nature and amount of expenditure incurred.

Members are advised to retain receipts for any relevant expenditure incurred.

The table below outlines the approximate deduction you may receive on a set level of income. Beware though, anyone who has income from other sources must take this into account.

Salary	LAA Fee	Deduction	Real cost
Not more than \$4195 no tax payable			
Members employed	\$43	0	\$43.00
Students	\$23	0	\$23.00
Not employed			
7,500	\$43	\$13.76	\$29.24
10,000	\$54	\$17.28	\$36.72
12,500	\$70	\$22.40	\$47.60
15,000	\$88	\$28.16	\$59.84
17,500	\$105	\$33.60	\$71.40
Tax rate changes at 17,895			
17,895	\$105	\$48.30	\$56.70
20,000	\$123	\$56.58	\$66.42
25,000	\$140	\$64.40	\$75.60
30,000	\$157	\$72.22	\$84.78
Tax rate changes at 35,789			
35,789	\$175	\$105.00	\$70.00
40,000	\$175	\$105.00	\$70.00

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At present the ratio of reference stock ranges from 0.17 per head of total population in the Northern Territory to 0.5 in South Australia. The average of all States is 0.31. (Source: AACOBS).

Western Australia's current figure is 0.34: having risen gradually, but very slowly, from 0.31 in 1969.

In adopting the figure of 0.5 volumes per head of population, the Library Board of Western Australia acknowledged the necessity of a substantial improvement over the nationwide average of 0.31.

Western Australia's remoteness from the other centres of population and therefore from other large libraries means a slow inter-library loan and photocopy service.

In 1980-81 it took an average of 31 days for the State Bibliographical Centre to get books on inter-library loan for State Reference Library readers and an average of 37.8 to get a photocopy of a journal article from other libraries.

Annie Macnab
Library Board of WA

Tasmanian film library saved

TASMANIA IS TO KEEP its State Film Library (see *Incite* no15, 4 Sept. 1982, p2 'Tasmanian film library closes'.)

The Minister in charge of administering library services, Terry Aulich, has persuaded Cabinet to modify a decision made last year on a recommendation of the razor gang committee to close the film library.

'The State Library's collection of films is unique and substantial,' Mr Aulich said.

'We were going to sell some and donate the rest to other state library systems. However, close examination of holdings in the film library has revealed a great cultural heritage, acquired over more than 30 years by the State Library. This should not be lost forever to the State.'

Originally, it was thought that the State Film Library's functions could be absorbed by the Education Department's Media Centre, but this has proved to be impractical,' Mr Aulich said.

Cabinet's modified decision has been made due to anticipated savings in the Hobart Lending Library when computerised borrowing procedures will be introduced in March.

State Librarian, Laurie Brown, welcomed the decision: 'These savings will mean that in retaining the film library it will not cost the taxpayer any more this financial year. While there is simply no money available to buy new films, we will soon acquire over 1000 films, formerly held by the Mount Nelson campus of the College of Advanced Education.'

Mr Aulich said that pensioner groups and other charitable organisations, together with other groups and individuals, can continue to borrow films as they have in the past. 'Pensioner groups and charitable organisations will be entitled to low hiring fees, but more realistic charges will be made to others who can afford it,' Mr Aulich said.

Decisions about revised charges will be announced early in the New Year by the Tasmanian Library Board.

David Hinley
State Library of Tasmania

Publications Board Report

THE PUBLICATIONS BOARD was established as a Board of the General Council of the Association in 1980.

Members elected to the Board were Russell Doust, John Cummings, Neil Radford, Carmel Maguire and Margaret Hamilton. Margaret Hamilton has since resigned and General Council appointed Janet Robinson to fill the vacancy. The President, Executive Director, Editor, *AustLibJ* and Publications Officer are also members.

The Board held its first meeting on 25 February and has met a total of six times.

Russell Doust was elected Chairman for a period of one year and at its last meeting the Board elected Mr Doust as Chairman until the end of 1982.

During the year the Board spent considerable time commissioning new works, and formulating policies for the Association's publications. The present status of future publications is as follows:

1. *Librarians Handbook* Edited/compiled by David Jones. This will be a three volume work with the first two being published in time for the Adelaide Conference. The first volume will consist of standards, statements of policy, ILL codes, recommendations of reports, major library related reports, extracts from submissions. Volume 2: Legislation (Acts reprinted) Volume 3: Directory of organisations, glossary and statistics.

2. *Australian Reference Sources* Miss Wilma Radford is compiling this. Most of the copy has been received and publication is expected in the first half of 1982.
3. *FLASH - First Edition List of Australian Subject Headings* This is a joint Cataloguers Section/Publications Board venture. All copy has been typeset and proof reading done. It is hoped *FLASH* will be published early in 1982.
4. *Coypright Kit* Published in September, the Kit sold well, and is being reprinted.
5. *Academic Librarianship* A monograph has been commissioned with Derek Fielding as editor/compiler. To be published in 1982.
6. *Public Librarianship* A monograph has been commissioned with Gael Fraser as editor/compiler. To be published in 1982.
7. *Reference Librarianship* The Board felt that the publication of such a monograph is desirable. An editor/compiler to be commissioned. All monographs are to be published in series format.
8. *Readings in School Librarianship* Being compiled by John Cook. To be published by May 1982.
9. *Index to Art in Australia* The Board is monitoring the joint publication with the Sydney College of the Arts of an *Index to Art in Australia*. Possible publication early in 1983.

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