

- to his own taxable income, subtract the amount of tax actually payable by him in respect of his own taxable income; and
- (b) divide the amount obtained by the application of the last preceding paragraph by the number of pounds in the taxable income of the partnership.

SEVENTH SCHEDULE.

RATE OF TAX PAYABLE BY A SEVERALLY OWNED PARTNERSHIP.

For every pound of the taxable income of a severally owned partnership, the rate of tax shall be determined as follows:—

- (a) compute the total of the amounts of tax that would be payable by the several members specified under sub-section (2.) of section twenty-nine of the *Income Tax Assessment Act 1922-1934*, if the severally owned partnership were a partnership (other than a severally owned partnership) between those members with equal interests;
- (b) from the total tax obtained by the application of the last preceding paragraph subtract the total of the amounts of tax actually payable by those several members on their own taxable incomes; and
- (c) divide the difference obtained by the application of the last preceding paragraph by the number of pounds in the taxable income of the partnership.

APPROPRIATION 1935-36.

No. 51 of 1935.

An Act to grant and apply out of the Consolidated Revenue Fund a sum for the service of the year ending the thirtieth day of June One thousand nine hundred and thirty-six and to appropriate the Supplies granted by the Parliament for such year.

[Assented to 5th December, 1935.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows:—

Preamble.

1. This Act may be cited as the *Appropriation Act 1935-36*.

Short title.

2. The Treasurer may issue out of the Consolidated Revenue Fund and apply towards making good the supply hereby granted to His Majesty for the service of the year ending the thirtieth day of June One thousand nine hundred and thirty-six the sum of Twelve million five hundred and twenty-three thousand eight hundred and thirty pounds.

Issue and application of
£12,523,830.

3. All sums granted by this Act and the other Acts mentioned in the First Schedule to this Act out of the Consolidated Revenue Fund towards making good the supply granted to His Majesty for the service of the year ending the thirtieth day of June One thousand nine hundred and thirty-six amounting as appears by the said Schedule in the aggregate to the sum of Twenty-three million

Appropriation
of supply
£23,759,770.

seven hundred and fifty-nine thousand seven hundred and seventy pounds are appropriated, and shall be deemed to have been appropriated as from the first of July One thousand nine hundred and thirty-five for the purposes and services expressed in the Second Schedule in relation to the financial year ending the thirtieth day of June One thousand nine hundred and thirty-six.

Application of
Financial
Emergency
Act 1931-35.

4. The amounts respectively provided by this Act for the purposes and services expressed in the Second Schedule shall, in so far as they relate to any offices, be subject to such reductions as are authorized to be made by or under the *Financial Emergency Act 1931-35* in respect of the salaries of persons holding those offices.

FIRST SCHEDULE.

GRANTS OUT OF THE CONSOLIDATED REVENUE FUND.

				£
Act No. 28 of 1935	..	..	..	6,704,400
Act No. 34 of 1935	..	..	..	4,531,540
Under this Act	..	..	..	12,523,830
				23,759,770

ABSTRACT OF THE SECOND SCHEDULE TO WHICH THIS ACT REFERS.

Part 1.—Departments and Services—other than Business Undertakings and Territories of the Commonwealth.		£
THE PARLIAMENT	.. .. .	114,890
THE PRIME MINISTER'S DEPARTMENT	.. .. .	388,350
THE DEPARTMENT OF THE TREASURY	.. .. .	731,500
THE ATTORNEY-GENERAL'S DEPARTMENT	.. .. .	181,370
THE DEPARTMENT OF THE INTERIOR	.. .. .	400,400
THE DEPARTMENT OF DEFENCE	.. .. .	4,636,200
THE DEPARTMENT OF TRADE AND CUSTOMS	.. .. .	564,430
THE DEPARTMENT OF HEALTH	.. .. .	116,880
THE DEPARTMENT OF COMMERCE	.. .. .	402,090
MISCELLANEOUS SERVICES	.. .. .	1,199,460
REFUNDS OF REVENUE	.. .. .	1,250,000
ADVANCE TO THE TREASURER	.. .. .	2,000,000
WAR SERVICES PAYABLE OUT OF REVENUE	.. .. .	1,039,220
TOTAL PART 1	.. .. .	13,024,390
PART 2.—BUSINESS UNDERTAKINGS.		
COMMONWEALTH RAILWAYS	.. .. .	546,830
POSTMASTER-GENERAL'S DEPARTMENT	.. .. .	9,704,000
TOTAL PART 2	.. .. .	10,250,830
PART 3.—TERRITORIES OF THE COMMONWEALTH.		
NORTHERN TERRITORY	.. .. .	159,404
FEDERAL CAPITAL TERRITORY	.. .. .	258,000
PAPUA	.. .. .	63,146
NORFOLK ISLAND	.. .. .	4,000
TOTAL PART 3	.. .. .	484,550
TOTAL	.. .. .	23,759,770