

Gratuity and interest not liable to Income tax.

18. The amount of—

- (a) any war gratuity, or
- (b) any interest paid or payable to any person in pursuance of section thirteen of this Act,

shall not be liable to income tax under any law of the Commonwealth or a State, and shall not be deemed to be income for the purposes of the *Invalid and Old-age Pensions Act 1908-1919* or the *War Pensions Act 1914-1916*.

Offences.

19. Any person who—

- (a) obtains any war gratuity or interest which is not payable ;
- (b) obtains payment of any war gratuity or interest by means of any false or misleading statement ; or
- (c) makes or presents to the Minister, or to any officer or authority doing duty in relation to this Act or the regulations, any statement or document which is false in any particular,

shall be guilty of an offence.

Penalty : One hundred pounds or imprisonment for one year.

Regulations.

20. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act.

## AUSTRALIAN IMPERIAL FORCE CANTEENS FUNDS.

### No. 3 of 1920.

An Act to make provision for the administration and disposal of the Funds of Australian Imperial Force Canteens, and for other purposes.

[ Assented to 18th May, 1920.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title.

1. This Act may be cited as the *Australian Imperial Force Canteens Funds Act 1920*.

2. In this Act, unless the contrary intention appears—

Definitions.

“soldiers” means persons who are or have been members of the Forces within the meaning of the *War Pensions Act* 1914, as amended by the *War Pensions Act* 1915;

“the Fund” means the Fund administered under this Act;

“the trustees” means the trustees for the time being of the Fund.

3. The Fund shall consist of—

What the Fund shall consist of.

(a) all surplus moneys of canteens established in connexion with the Australian Imperial Force, in the United Kingdom, France and Egypt and on troopships, and of canteens established for the use of Garrison Institutes in Australia; and

(b) any moneys which are transferred to the trustees and which the Minister by notice in the *Gazette* directs shall form part of the Fund.

4. The Fund shall be vested in and placed under the control of the trustees appointed by or under this Act.

Vesting of Fund.

5.—(1.) The following persons, that is to say—

Trustees of the Fund.

The President for the time being of the Returned Sailors and Soldiers Imperial League of Australia,

Mrs. Alfred Deakin, of Walsh-street, South Yarra, Victoria,

Nicholas Colston Lockyer, Esquire, C.B.E., I.S.O.,

The Honorable George Swinburne,

Major-General Sir Cyril Brudenell Bingham White, K.C.M.G., C.B., D.S.O.,

Percy Whitton, Esquire, I.S.O., and

Harold Percival Moorehead, Esquire, formerly a member of the Australian Imperial Force,

shall be the trustees of the Fund.

(2.) The trustees shall hold office during the pleasure of the Governor-General.

(3.) Nicholas Colston Lockyer, Esquire, shall be Chairman of the trustees.

(4.) If at any time a vacancy occurs in the office of trustee or of Chairman of the trustees, by resignation addressed to the Minister, or by absence, without leave, from any three consecutive meetings of the trustees convened during a period of six months, or by death, or other cause, the Governor-General may appoint another person to fill the vacancy so arising. Every such appointment shall be notified in the *Gazette*.

(5.) At any meeting of the trustees, three trustees shall form a quorum, and may exercise any of the powers and functions of the trustees.

(6.) At any meeting of the trustees at which the chairman is not present the trustees present shall appoint one of their number to be deputy chairman.

## Duties of trustees.

6.—(1.) The trustees shall be charged with the duties of—

- (a) receiving and considering applications from the widows and orphans, widowed mothers and other immediate dependants of deceased soldiers, and from seriously disabled soldiers, for assistance and benefits ; and
- (b) investing in securities of the Commonwealth or a State, or on fixed deposit or on current account in any bank incorporated or carrying on business in the Commonwealth, such part of the Fund as is not immediately required.

(2.) The trustees may, at any time when they think fit, realize any securities in which they have, in pursuance of this section, invested any part of the fund.

(3.) The trustees may grant to any applicant such assistance and benefits as they consider proper.

(4.) Any assistance and benefits granted in pursuance of this section, and all proper expenses of, and incidental to, the administration of the Fund, shall be a charge upon, and be payable out of, the Fund.

## Advisory Committees.

7.—(1.) For the purposes of this Act there shall be for each State an Advisory Committee of not less than three members, one of whom shall be a woman.

(2.) Each Advisory Committee shall be appointed by the Minister on the recommendation of the Trustees.

(3.) The Trustees shall nominate one member of each Advisory Committee, and the member so nominated shall be the chairman of that Committee.

(4.) An Advisory Committee shall advise the Trustees on matters referred to it by the Trustees, and shall carry out such duties in relation to the granting of assistance and benefits under this Act as the Trustees direct.

## Disposal of moneys not part of the fund.

8. The Minister may, by notice in the *Gazette*, authorize the trustees to administer and dispose of any moneys, transferred to the trustees, which do not form part of the fund and which are required to be applied for purposes specified in the notice, and, upon publication of the notice, the trustees shall apply the moneys for those purposes.

## Annual Report.

9. The trustees shall forward to the Minister, for presentation to the Parliament, an annual report upon the receipts, expenditure and administration of any funds administered by the trustees.

## Audit of accounts.

10.—(1.) All books and accounts kept by the trustees shall be audited, from time to time, by the Auditor-General of the Commonwealth.

(2.) A report of each audit shall be made to the Commonwealth Treasurer, who shall cause a copy of the report to be laid on the table of each House of the Parliament.

## Regulations.

11. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act.