

THE SCHEDULES—continued.

Trusts which are individually owned partnerships.

For every pound of the taxable income of a trust which is an individually owned partnership, the rate of tax shall be determined as follows :—

- (a) from the amount of tax which would be payable by the person by whom the trust was created if the taxable income of the partnership were added 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.

AUSTRALIAN SOLDIERS' REPATRIATION.

No. 32 of 1934.

An Act to amend sections twenty-two, twenty-six, twenty-seven B, twenty-nine, thirty-nine, forty-five w, forty-five x and forty-five y of, and the Second and Fifth Schedules to, the *Australian Soldiers' Repatriation Act 1920-1931*, to repeal section forty of that Act, and to amend that Act in relation to pensions payable to Returned Soldiers suffering from pulmonary tuberculosis.

[Assented to 4th August, 1934.]

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

1.—(1.) This Act may be cited as the *Australian Soldiers' Repatriation Act 1934*.

Short title and citation.

(2.) The *Australian Soldiers' Repatriation Act 1920-1931** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Australian Soldiers' Repatriation Act 1920-1934*.

* Act No. 6, 1920, as amended by No. 34, 1921 ; No. 23, 1922 ; No. 14, 1929 ; No. 74, 1930 ; and No. 10, 1931.

Definitions.

2. Section twenty-two of the Principal Act is amended by omitting the proviso to the definition of "Dependants" and inserting in its stead the following proviso :—

" Provided that any such wife married, or child born, to a member of the Forces after that date shall, if the member has died or dies from the results of an occurrence happening during the period during which he was such a member, be deemed to be a dependant."

Duties of Board.

3. Section twenty-six of the Principal Act is amended—

(a) by omitting from paragraph (c) of sub-section (1.) the word " and " ;

(b) by inserting in paragraph (d) of sub-section (1.) after the word " assessing " the words " , from time to time, " ;

(c) by inserting in paragraph (d) of sub-section (1.) after the word " commencement " the words " and cessation " ; and

(d) by inserting in sub-section (1.) after paragraph (d) the following paragraph :—

" ; and

(e) determining, in such cases as the Board thinks proper, that payment of pension shall be suspended and fixing the date of any such suspension."

Regrant of cancelled pension.

4. Section twenty-seven B of the Principal Act is amended by inserting after the word " date " (wherever occurring) the words " of the commencement of the period of three months immediately preceding the date ".

Failure of pensioner to attend at review.

5. Section twenty-nine of the Principal Act is amended by adding at the end thereof the following proviso :—

" Provided that, where, in the opinion of the Commission, the incapacity of the member is of a permanent nature, the Commission may continue the pension to any dependant for such period as it thinks proper."

6. After section thirty-one of the Principal Act the following section is inserted :—

Pension for pulmonary tuberculosis.

" 31A.—(1.) The rate of pension payable under this Act to a member of the Forces in respect of incapacity caused by pulmonary tuberculosis shall be not less than the rate specified in column four of the First Schedule opposite to the rate of pay of the member.

(2.) Any such pension shall not be terminated or reduced below the rate so specified unless it is shown that the pension was obtained by fraud or impersonation."

Death of member after discharge.

7. Section thirty-nine of the Principal Act is amended by omitting the words " to continue to receive any pension payable to them " and inserting in their stead the words " to receive such pension (if any) as was being paid, was payable, or (if they had applied for a pension prior to the death of the member) would have been payable, to them under this Act, immediately ".

8. Section forty of the Principal Act is repealed.

Repeal of
s. 40.
Consideration
of Appeals.

9.—(1.) Section forty-five w of the Principal Act is amended—

(a) by omitting from the proviso to sub-section (2.) the word
“too”; and

(b) by adding at the end of that sub-section the following
proviso:—

“Provided further that in the case of the death caused
by an accident, of a member of the forces who is wholly
or partially incapacitated as the result of war service, the
burden of proving that such incapacity did not contribute
to a material degree to the death of the member shall lie
upon the Commission.”.

(2.) This section shall be deemed to have commenced on the
thirtieth day of October, One thousand nine hundred and thirty-three.

10. Section forty-five x of the Principal Act is amended—

Date of
operation of
decisions of
Tribunals.

(a) by inserting before the word “An” (first occurring) the words
“Subject to this Act,”; and

(b) by omitting the proviso thereto and inserting in its stead the
following sub-sections:—

“(2.) An Appeal Tribunal shall not give to any decision
in respect of a pension retrospective operation for any period prior to—

(a) the date of lodgment with the Commission of a claim for
pension which the Commission rejects, or the date of
termination of a pension by the Commission, which
rejection or termination (as the case may be) has been
appealed from to the Tribunal; or

(b) the date of commencement of the period of three months
immediately preceding the date of lodgment of the appeal
to the Tribunal,

whichever is the later date.

“(3.) An Assessment Appeal Tribunal shall not give to any
decision retrospective operation—

(a) in any case where an appeal has been made to an Appeal
Tribunal and the appeal has been upheld—for any period
prior to the date from which the decision of the Appeal
Tribunal operates; or

(b) in any case where an appeal has not been so made and the
appeal to the Assessment Appeal Tribunal is from a decision
of the Commission or a Board whereby a pension has
been refused, cancelled or reduced—for any period prior
to—

(i) the date of lodgment with the Commission of a
claim for pension which the Commission rejects,
or the date of cancellation or reduction of a
pension, which rejection, cancellation, or reduction
(as the case may be) has been appealed from to
the Tribunal; or

(ii) the date of commencement of the period of three months immediately preceding the date of the appeal to the Assessment Appeal Tribunal, whichever is the later date.”.

Conduct of
appeal by
representative
of deceased or
mentally
afflicted soldier.

11. Section forty-five x of the Principal Act is amended by inserting in sub-section (2.), after the words “Appeal Tribunal”, the words “or an Assessment Appeal Tribunal”.

Amendment
of Second
Schedule.

12. The Second Schedule to the Principal Act is amended by omitting the words “, in consequence of injuries to his spine” and inserting in their stead the words “has been blinded, or who, in consequence of injury or disease affecting the cerebro-spinal system, or of any injury or disease causing incapacity similar in effect or in severity to the incapacity resulting from an injury or disease affecting the cerebro-spinal system”.

Amendment of
Fifth Schedule.

13.—(1.) The Fifth Schedule to the Principal Act is amended:—

- (a) by omitting the words “One leg, one arm and an eye” and inserting in their stead the words “One leg and one arm amputated and one eye destroyed”;
- (b) by inserting after the words “One leg and one arm” the word “amputated”;
- (c) by inserting, after the words “One arm amputated below the elbow .. 7s.”, the words “Loss of vision in one eye .. 15s.”;
- (d) by omitting from sub-paragraph (ii) of paragraph (c) of the proviso the word “and”; and
- (e) by omitting paragraph (d) of the proviso and inserting in its stead the following paragraphs:—
 - “(d) for the purposes of this Schedule—
 - (i) a leg, foot, hand, arm or eye shall be deemed to be lost if it is rendered permanently and wholly useless;
 - (ii) amputation of a foot shall be deemed to be amputation of a leg below the knee; and
 - (iii) amputation of a hand shall be deemed to be amputation of an arm below the elbow; and
 - (e) the amount payable to a member under this Schedule in respect of loss of vision in one eye shall not exceed such amount as will make the total pension payable to him under this Act equal in amount to that of the pension which would be payable to him under the First Schedule if he were totally incapacitated.”.

(2.) The amendments effected by paragraphs (a) and (b), and paragraph (d) inserted in the proviso to the Fifth Schedule to the Principal Act by paragraph (e), of sub-section (1.) of this section shall be deemed to have commenced on the eighteenth day of October One thousand nine hundred and twenty-two.