- (7.) In the event of a vacancy occurring in the Executive Committee, the Board may elect one of its members to hold the vacant office for the residue of the term for which the member whose office is vacant was elected.".
  - 3. Section twenty-two of the Principal Act is amended—

Application of moneys paid into Fund.

- (a) by omitting from paragraph (c) the word "and"; and
- (b) by inserting, after paragraph (d), the following paragraph:— "; and
  - (e) In doing or undertaking any experiment, act, matter or thing which, in the opinion of the Board, is likely to improve the quality or to promote the sale of Australian wine, and in particular in carrying out any arrangement which the Board may enter into with any other Board or Authority constituted to control the sale of products of Australia.".

## GRAFTON—SOUTH BRISBANE RAILWAY.

## No. 49 of 1930.

An Act to amend the Grafton-South Brisbane Railway Act 1924-1929.

[Assented to 18th August, 1930.]

**)** E 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 Grafton—South Brisbane Short title Railway Act 1930.

- (2.) The Grafton—South Brisbane Railway Act 1924-1929\* is in this Act referred to as the Principal Act.
- (3.) The Principal Act, as amended by this Act, may be cited as the Grafton—South Brisbane Railway Act 1924-1930.

<sup>\*</sup> Act No. 54 of 1924; as amended by No. 34 of 1926; and by No. 24 of 1929.

Authority to

2. Section four of the Principal Act is amended by omitting the words "Four million three hundred and fifty thousand" and inserting in their stead the words "Four million four hundred and fifty thousand".

Authority to make advances. 3. Section six of the Principal Act is amended by omitting from sub-section one the words "Four million three hundred and fifty thousand" and inserting in their stead the words "Four million four hundred and fifty thousand".

## INCOME TAX ASSESSMENT.

## No. 50 of 1930.

An Act to amend the *Income Tax Assessment*Act 1922-1929 and for other purposes.

[Assented to 18th August, 1930.]

BE 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 and citation.

- 1.—(1.) This Act may be cited as the Income Tax Assessment Act 1930.
- (2.) The Income Tax Assessment Act 1922-1929\* is in this Act referred to as the Principal Act.
- (3.) The Principal Act, as amended by this Act, may be cited as the Income Tax Assessment Act 1922-1930.

Definitions

Althoras

- 2. Section four of the Principal Act is amended—
- (a) by omitting the definition of "Absentee" and inserting in its stead the following definition:—
  - "'Absentee' means a person who is not a resident of Australia;";
- (b) by omitting the definition of "Assessable income" and inserting in its stead the following definition:—
  - "' Assessable income ' means-
    - (a) in the case of a resident—the gross income derived from all sources, whether in Australia or elsewhere; and
    - (b) in the case of an absentee—the gross income derived from sources in Australia,

which is not exempt from income tax under the provisions of this Act;";

Act No. 87, 1922, as amended by No. 27, 1923; No. 51, 1924; No. 28, 1925; No. 32, 1927;
No. 46, 1928; and No. 11, 1929.